

(A free translation of the original in Portuguese)



Raia Drogasil S.A.

Individual and Consolidated
Interim Financial Information
At September 30, 2024

 **RDsaúde**
por uma sociedade mais saudável.

(A free translation of the original in Portuguese)

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Comments on Company performance

São Paulo, November 05, 2024. RD Saúde (Raia Drogasil S.A. – B3: RADL3) announces its results for the 3rd quarter of 2024 (3Q24). The Company's parent company and consolidated financial statements for the periods ended September 30, 2024 and 2023 have been prepared in accordance with the accounting practices adopted in Brazil, including the rules issued by the Brazilian Securities Commission (CVM), the Brazilian Accounting Standards – General Technical (NBC TG) and the pronouncements issued by the Brazilian Accounting Pronouncements Committee (CPC), and are in conformity with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), and provide all the significant information related solely to the financial statements, which is consistent with the information used by management. The financial statements were prepared in Reals and all growth rates, unless otherwise stated, relate to the same period of the previous year.

IFRS 16: Our financial statements are prepared in accordance with IFRS 16. In order to better represent the economics of the business, the figures in this report are presented under IAS 17, the previous reporting standard. A reconciliation with IFRS 16 can be found in a dedicated chapter within this document.

2023 reclassifications: In the 1Q24, we concluded the reclassification of certain revenues and expenses to ensure their maximum correlation with the Company's activities. These reclassifications refer to the results of 2023 and do not affect the EBITDA, balance sheet or cash flow. More details can be found in the 1Q24 earnings release.

CONSOLIDATED HIGHLIGHTS:

- › **PHARMACIES: 3,139 units in operation (72 openings and 9 closures);**
- › **GROSS REVENUE: R\$ 10.7 billion, a 15.9% increase with 6.7% of mature-store growth;**
- › **MARKET SHARE: 16.0% national share, a 0.3 pp increase;**
- › **DIGITAL: R\$ 1.9 billion, an increase of 40.2% and a retail penetration of 19.0%;**
- › **ADJUSTED EBITDA: R\$ 810.8 million, an increase of 23.2% and a margin of 7.5%;**
- › **EBT: R\$ 437.4 million, an increase of 44.7% and a margin of 4,1%;**
- › **ADJUSTED NET INCOME*: R\$ 336.8 million, a 25.5% increase and a margin of 3.1%;**
- › **CASH FLOW: R\$ 700.6 million positive free cash flow, R\$ 657.6 million total cash generation.**

* Includes the effects of the taxation of investment subsidies, in accordance with Law No. 14,789/2023.

RADL3
R\$ 25.18/share

Closing: November 04, 2024

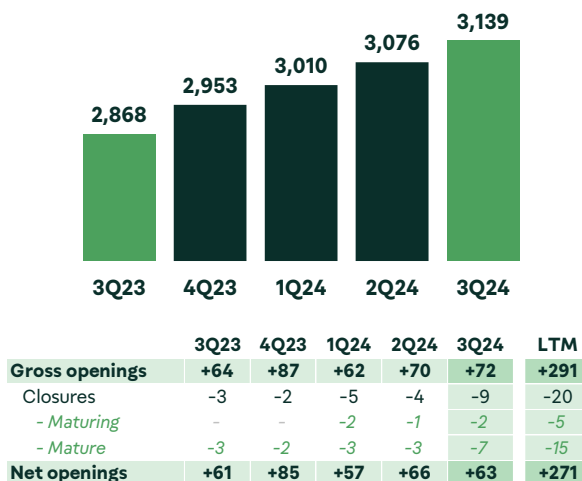
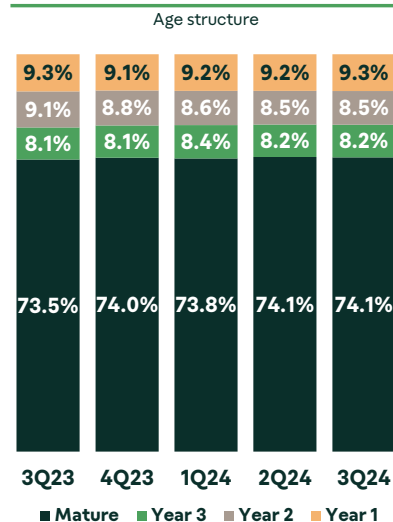
MARKET CAP
R\$ 43.3 billion
NUMBER OF SHARES
1,718,007,200
IR TEAM:

 Flávio Correia
 André Stolfi
 Víctor Torres
 Felipe Correa

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Summary (R\$ thousands)	3Q23	4Q23	1Q24	2Q24	3Q24
# of pharmacies	2,868	2,953	3,010	3,076	3,139
Organic openings	64	87	62	70	72
Closures	(3)	(2)	(5)	(4)	(9)
Headcount (EoP)	57,295	57,691	57,708	59,341	62,402
Pharmacist count (EoP)	11,726	12,047	12,306	12,429	12,689
# of tickets (thousands)	91,261	94,401	95,846	102,141	102,620
# of active customers (MM)	46.4	47.6	48.2	48.8	49.1
Gross revenue	9,274,782	9,538,836	9,767,156	10,402,635	10,749,830
Growth (YoY)	+16.2%	+14.3%	+15.3%	+15.4%	+15.9%
Gross profit	2,578,822	2,670,232	2,659,264	2,931,999	2,970,685
% of gross revenue	27.8%	28.0%	27.2%	28.2%	27.6%
Adjusted EBITDA	658,097	614,544	679,850	824,396	810,753
% of gross revenue	7.1%	6.4%	7.0%	7.9%	7.5%
Adjusted net income	268,443	283,315	213,700	356,613	336,819
% of gross revenue	2.9%	3.0%	2.2%	3.4%	3.1%
Net income	296,570	284,651	213,014	348,425	362,117
% of gross revenues	3.2%	3.0%	2.2%	3.3%	3.4%
Free cash flow	336,224	150,930	(118,057)	(303,369)	700,579

◆ STORE DEVELOPMENT

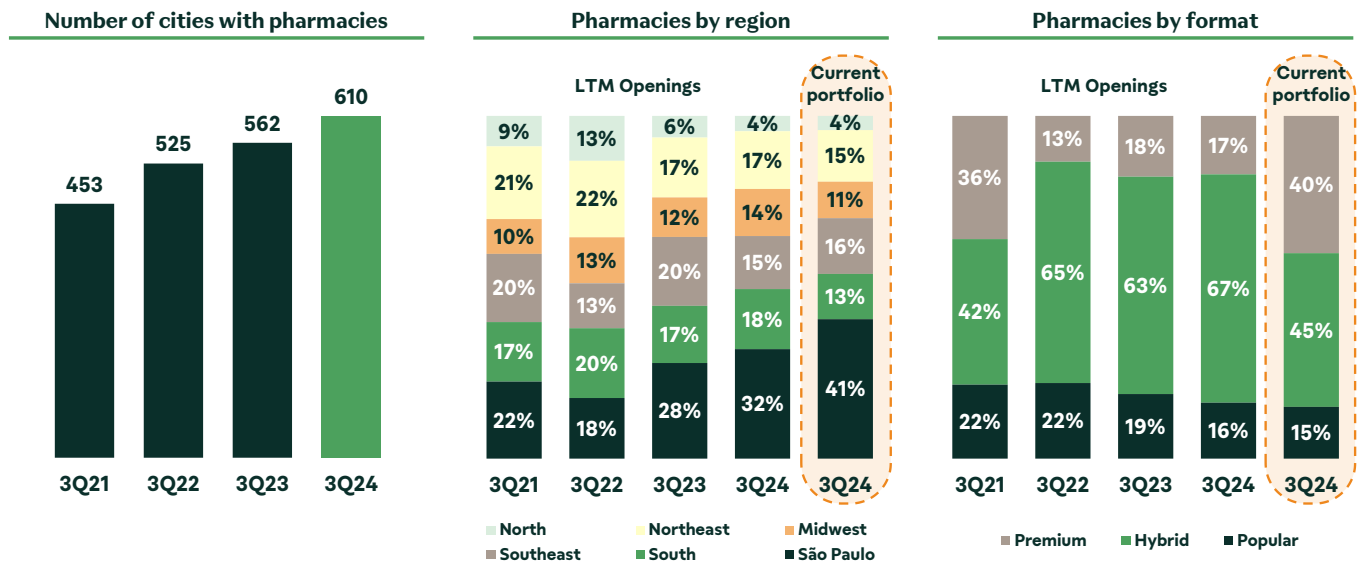
Pharmacy count

Pharmacy portfolio


We ended the 3Q24 with a total of 3,139 pharmacies, having opened 72 new units in the quarter and closed 9. In the last 12 months, we have opened a total of 291 new pharmacies.

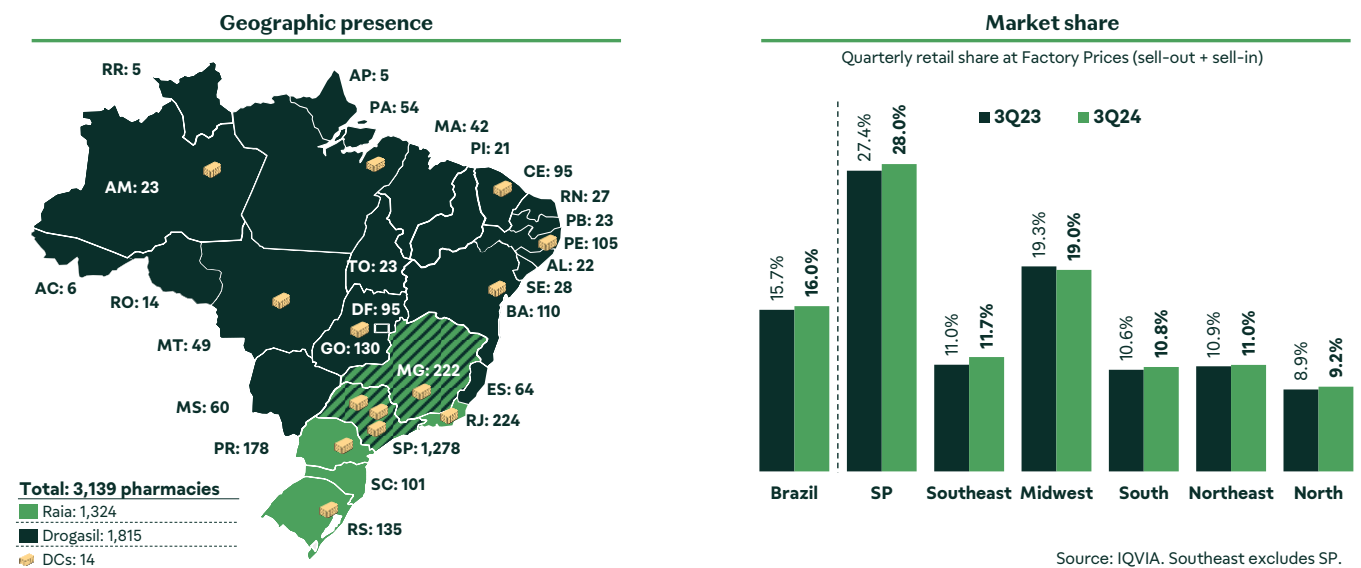
Of the 9 closures in the quarter, only 2 were pharmacies in the maturation process. In the last twelve months, the closure of units still undergoing maturation was approximately 2% of LTM openings, a result of the high assertiveness of our expansion

process. The remaining 15 LTM closures were of mature units with an average of 11 years of operation and were the result of the optimization of our portfolio, transferring revenues to our remaining locations in the neighborhood while eliminating a full fixed-cost base and releasing assets to be more efficiently redeployed, thus increasing both the Company's EBITDA and ROIC.

At the end of the quarter, a total of 25.9% of our pharmacies were still maturing and had not yet reached their full potential both in terms of revenue and profitability.



Our expansion continues to diversify our pharmacy network, both geographically and demographically. We have extended our presence to 610 cities, 48 more than in the 3Q23, a unique capillarity in Brazilian retail. Of the 291 gross openings in the last 12 months, 68% occurred outside the state of São Paulo, our native market. Additionally, out of the 319 Brazilian cities with over 100 thousand inhabitants, we already have, or are in the process of opening, pharmacies in 313 of them. Lastly, 83% of our openings in the last 12 months have popular or hybrid formats, which already comprise 60% of our total store portfolio.



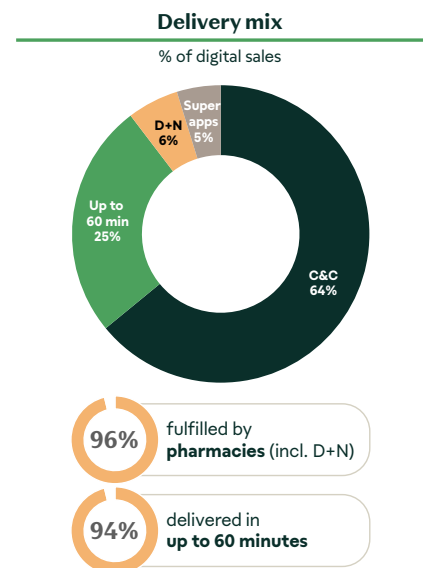
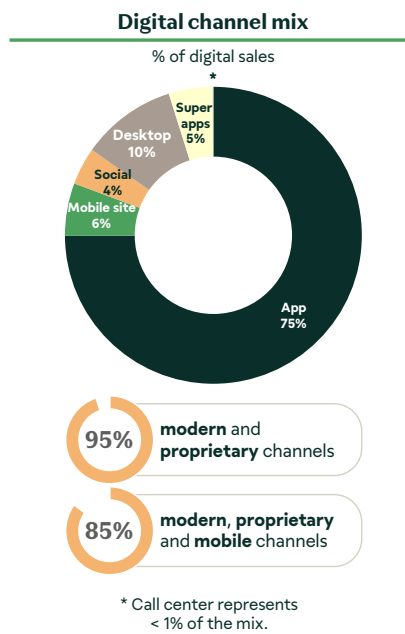
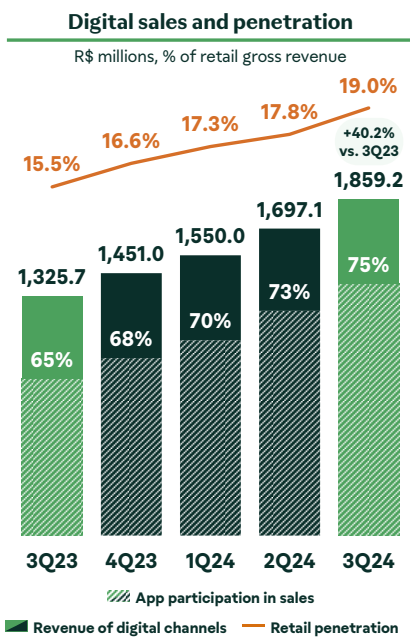
We are present in all Brazilian states and operate 14 distribution centers that support our more than 3.1 thousand pharmacies. Our logistics network allows us to replenish 92% of our stores on a daily basis, improving service levels, optimizing working capital and reinforcing our operational efficiency, thus constituting an important competitive advantage.

Our national share was of 16.0%, an annual increase of 0.3 pp. We recorded a market share of 28.0% in São Paulo (+0.6 pp), of 11.7% in the Southeast (+0.7 pp), of 19.0% in the Midwest (-0.3 pp), of 10.8% in the South (+0.2 pp), of 11.0% in the Northeast (+0.1 pp), and of 9.2% in the North (+0.3 pp).

We highlight that IQVIA recorded an atypically higher growth in the indirectly informed sales (sell-in) in the Midwest. This indirect data, typically sales of distributors to small pharmacies, may result in imprecise estimates of market performance as they do not represent the final sales to consumers. When solely analyzing the directly informed sales data from chains to the end consumer (sell-out), we recorded a stable market share in the region.

◆ DIGITAL, HEALTH AND CUSTOMER ENGAGEMENT

One of our key drivers for value creation is the increase of the Lifetime Value of our customers, built upon a strategy of creating relevant bonds and greater engagement. We ended the 3Q24 with 49.1 million active customers and 102.6 million purchases in the quarter.



We continue to advance in our digital strategy, strengthening this important bond with the customer. We reached R\$ 1,859.2 million in revenues through our digital channels, a growth of 40.2% when compared to the 3Q23. These channels, which would be among the top 5 pharmacies in the country if considered isolated, reached a retail penetration of 19.0%, an increase of 3.5 pp in the last 12 months.

We highlight the evolution of our app penetration within digital sales, which advanced from 65% to 75% in the last 12 months, ensuring a mobile customer experience designed by RD Saúde for a complete and omnichannel integral health journey. Another highlight comes from deliveries in up to 60 minutes, which already represent 25% of digital sales. When combined with Click & Collect and deliveries by third-party apps, we cover 94% of digital sales delivered or collected within 60 minutes. This unique capability at a national scale is only possible with the capillarity of our pharmacy footprint which covers 94% of the Brazilian A class population within a 1.5 km radius.

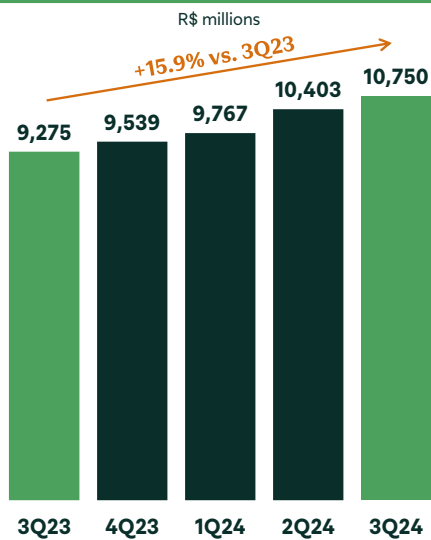
In the quarter, we recorded 165.7 million visits to our digital channels and our digitalized frequent customers spent 23% more than non-digitalized frequent customers. Additionally, we continue to advance in the development of our Marketplace to improve the customer experience within our digital channels through an expanded assortment of 268 thousand SKUs in health and wellness provided by 1,155 different sellers.

Another important bond with our customers is Stix, the leading coalition of loyalty programs in Brazilian retail, which includes partners such as Drogasil, Raia, Pão de Açúcar, Extra Mercado, Shell, Livelo, C&A and Sodimac. Stix allows its 8.0 million active customers to earn and redeem points within the expanded ecosystem of over 8 thousand stores. Among these customers, 4.2 million used the program at more than one partner, underscoring the impact of the coalition.

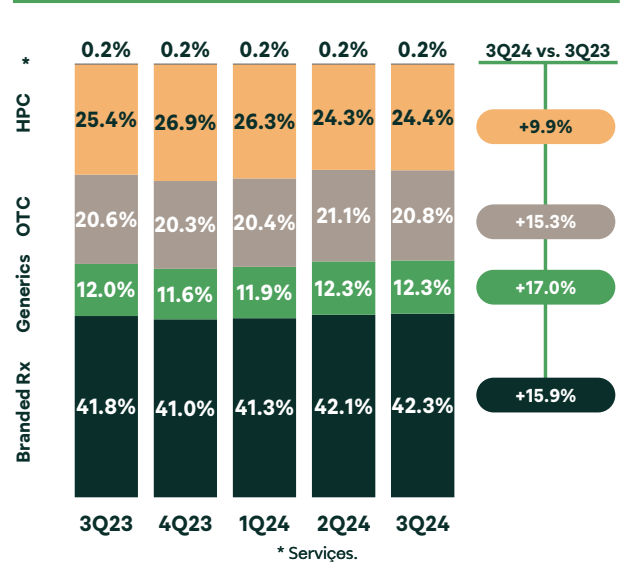
Lastly, we continue to reinforce the role of our pharmacies in the integral health journey of our customers, positioning them as health hubs within the communities they serve and strengthening customer bonds by providing health services. We already count 2.3 thousand health hubs offering an expanded portfolio of services, as well as 345 units licensed for vaccines. In the 3Q24, these pharmacies performed 1.5 million pharmaceutical services, including CATs (clinical analysis tests), vaccinations and other services.

GROSS REVENUES

Consolidated gross revenues



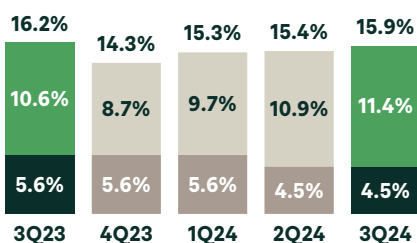
Retail sales mix



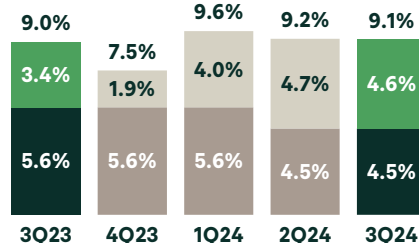
We ended the 3Q24 with a record gross revenue of R\$ 10,749.8 million, a growth of 15.9%. Our retail sales grew 14.5%, with 4Bio contributing with 1.4 pp. Additionally, we recorded a positive calendar effect of 0.1 pp.

The highlight of the quarter were generics with a growth of 17.0%, while branded Rx grew 15.9% and OTC 15.3%. Lastly, HPC grew 9.9%, pressured by the strong comp base of the 3Q23, when the category grew 9.5 pp above the rest of retail.

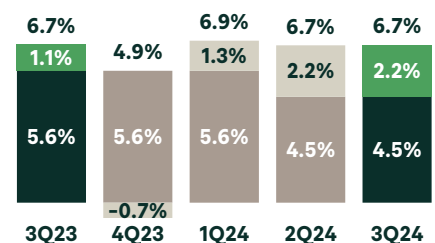
Consolidated revenue growth



Same-Store sales growth – Retail



Mature-Store sales growth – Retail

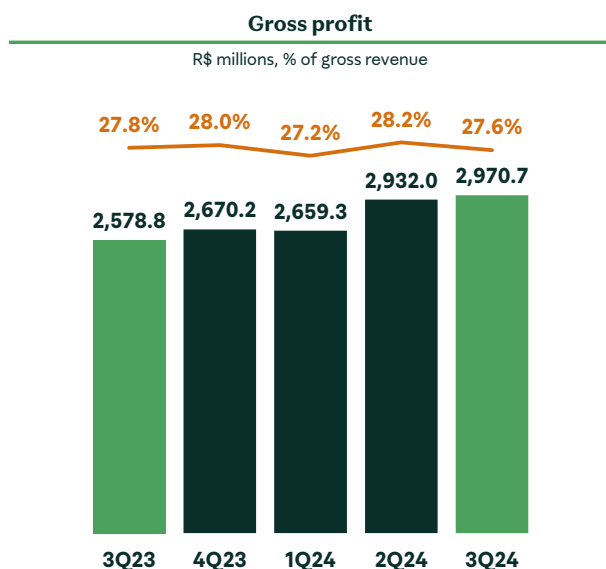


■ CMED price adjustment ■ Real growth

We recorded in the 3Q24 a same-store sales growth of 9.1%. We highlight the fact that our stores have a 3-year maturation curve and, with 25.9% of pharmacies still in this maturation process, same-store sales growth includes the effects of this initial ramp-up.

Considering mature stores, we recorded a growth of 6.7%, a 2.2 pp real growth above the CMED price readjustment of 4.5%.

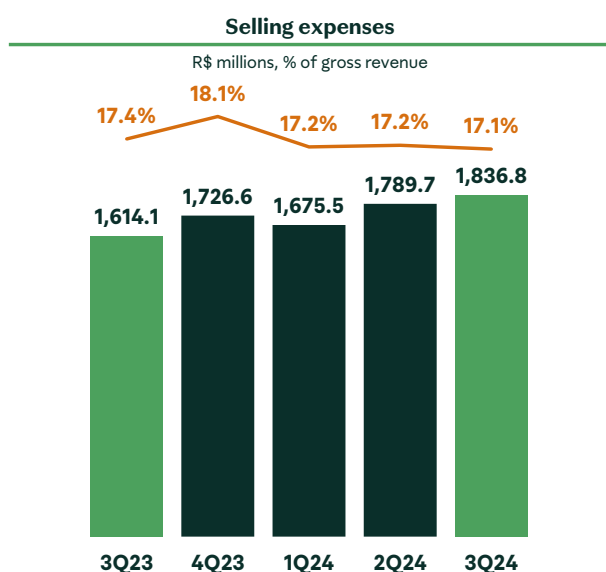
◆ GROSS PROFIT



Gross profit totaled R\$ 2,970.7 million in the 3Q24, with a gross margin of 27.6%, a contraction of 0.2 pp when compared to the 3Q23.

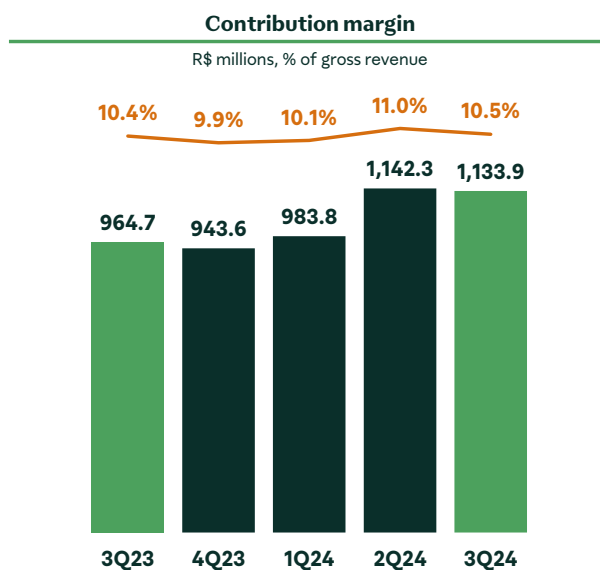
We recorded a margin pressure of 0.4 pp due to the 4Bio mix effect, as a consequence of it growing above retail. Additionally, we recorded pressures of 0.1 pp from the non-cash NPV effect, mainly due to the lower SELIC interest rate, and of 0.1 pp from the additional PIS/COFINS taxes on investment subsidies since the 1Q24, as established by Law No. 14,789/2023. These pressures were partially offset by 0.2 pp from commercial gains and by 0.2 pp from a non-recurring gain related to retroactive ICMS reimbursements referring to the 1H24.

◆ SELLING EXPENSES



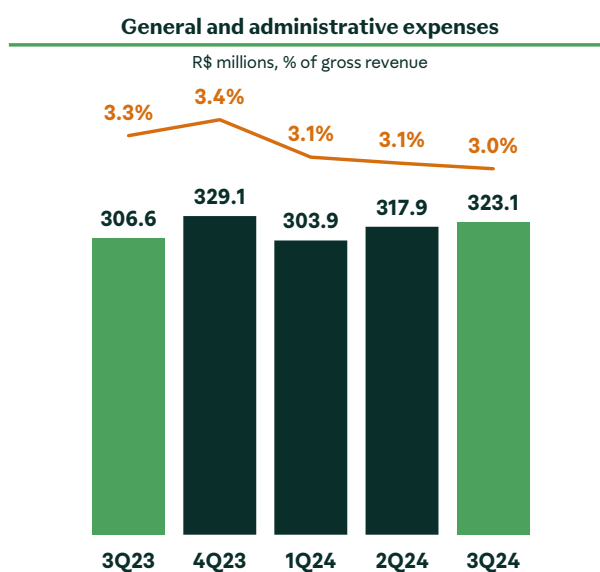
Selling expenses totaled R\$ 1,836.8 million in the 3Q24, equivalent to 17.1% of gross revenue and a 0.3 pp dilution compared to the 3Q23. We recorded pressures of 0.1 pp from marketing expenses, of 0.1 pp from transportation expenses and of 0.1 pp in software licenses, more than offset by a dilution of 0.2 pp in rentals and a momentary dilution of 0.4 pp in personnel expenses.

CONTRIBUTION MARGIN



The contribution margin in the 3Q24 was R\$ 1,133.9 million, an increase of 17.5% over the 3Q23. This represents 10.5% of gross revenue, a 0.1 pp expansion vs. the 3Q23, driven by the 0.3 pp dilution in selling expenses more than offsetting the 0.2 pp gross margin contraction.

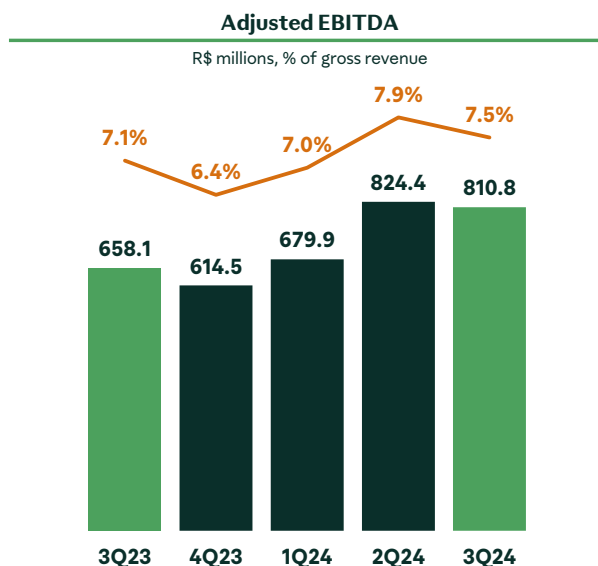
GENERAL & ADMINISTRATIVE EXPENSES



General and administrative expenses totaled R\$ 323.1 million in the 3Q24, equivalent to 3.0% of gross revenue. This represents a dilution of 0.3 pp compared to the 3Q23, reflecting the robust sales performance in the quarter combined with the Company's efforts to manage these expenses.

EBITDA

We achieved an adjusted EBITDA of R\$ 810.8 million in the 3Q24, an increase of 23.2% compared to the 3Q23. The EBITDA margin was 7.5% of gross revenue, a 0.4 pp expansion compared to the 3Q23, driven by a 0.3 pp dilution in selling expenses, an additional 0.3 pp dilution in general and administrative expenses, more than offsetting the 0.2 pp gross margin contraction.



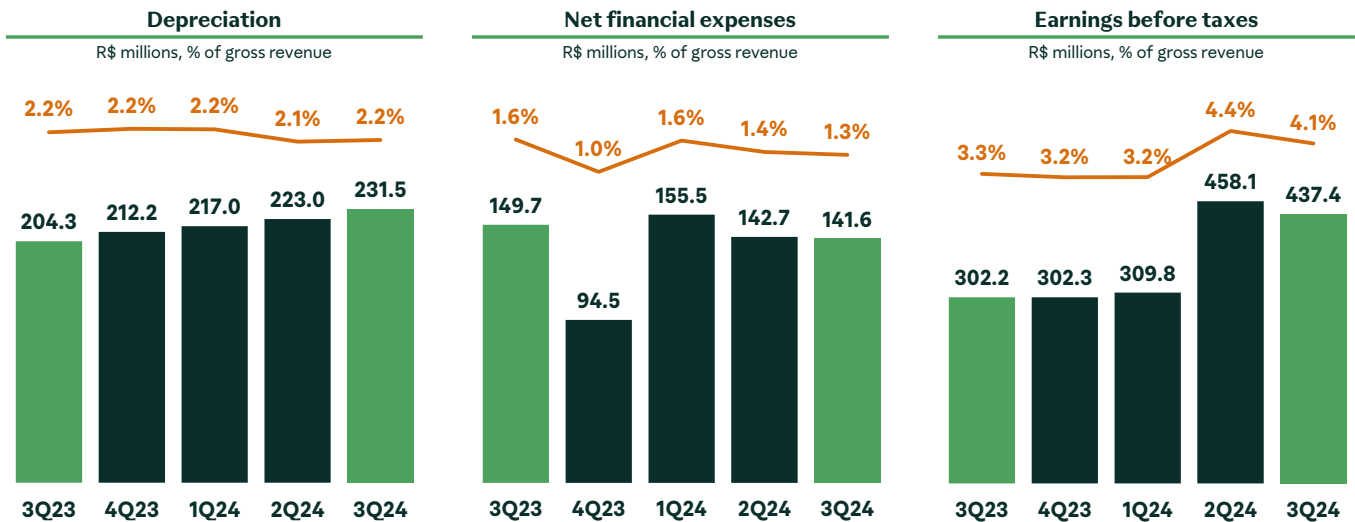
EBITDA RECONCILIATION AND NON-RECURRING RESULTS

EBITDA Reconciliation (R\$ millions)	3Q24	3Q23
Net income	362.1	296.6
Income tax	113.6	48.3
Equity Equivalence	0.2	1.9
Financial Result	141.6	149.7
EBIT	617.5	496.4
Depreciation and amortization	231.5	204.3
EBITDA	849.1	700.7
Tax effects and other non-recurring from previous years	(117.8)	(49.5)
Social investments and donations	3.9	2.1
Asset write-offs	2.0	1.1
Other non-recurring/non-operating effects	73.7	3.7
Non-recurring/non-operating expenses	(38.3)	(42.6)
Adjusted EBITDA	810.8	658.1

In the 3Q24, we recorded R\$ 38.3 million in net non-recurring revenues. This includes R\$ 117.8 million in revenues from tax effects of previous years, of which R\$ 89.9 million were of ICMS reimbursements and R\$ 30.2 million were mostly PIS/COFINS tax credits. We also recorded non-recurring expenses of R\$ 3.9 million in social investments and donations,

R\$ 2.0 million in asset write-offs and R\$ 73.7 million in other non-recurring expenses, including R\$ 70.0 million from the revision of the non-cash NPV effects of previous years.

DEPRECIATION, NET FINANCIAL EXPENSES AND EARNINGS BEFORE TAXES

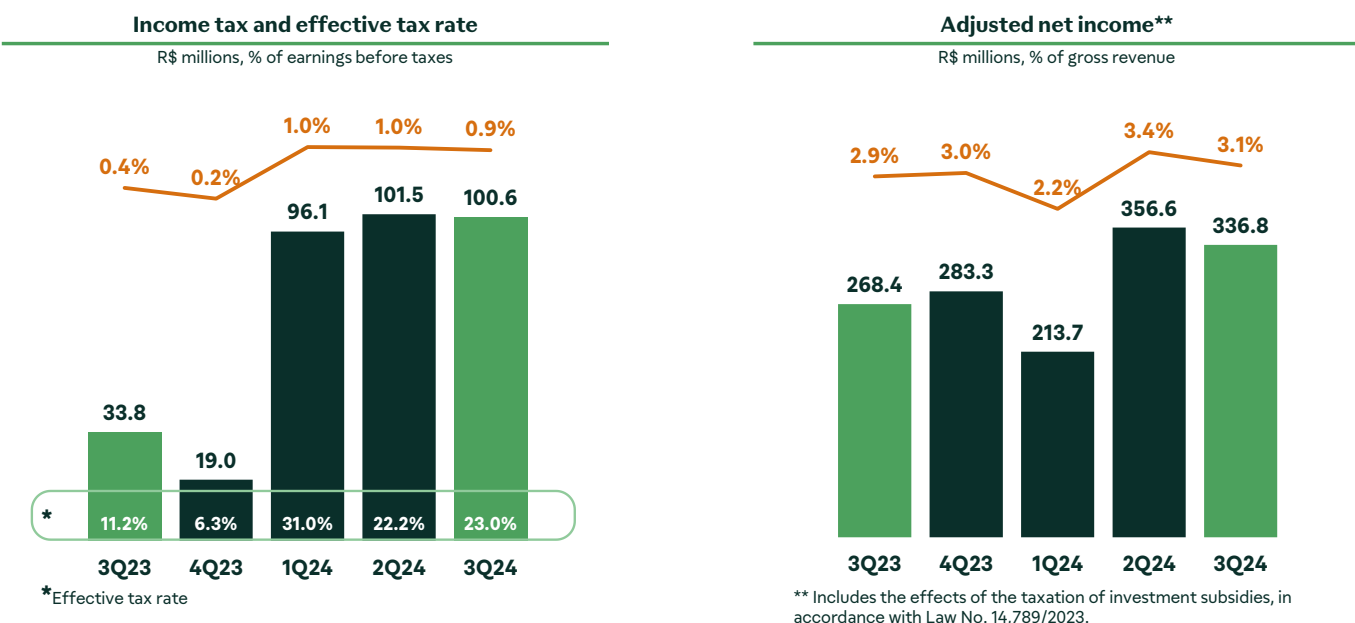


Depreciation expenses amounted to R\$ 231.5 million in the 3Q24, equivalent to 2.2% of gross revenue, stable when compared to the 3Q23.

Net financial expenses represented 1.3% of gross revenue in the 3Q24, a reduction of 0.3 pp compared to the 3Q23. Of the R\$ 141.6 million, R\$ 92.2 million refer to the actual interests accrued on financial liabilities, equivalent to 0.9% of gross revenue, a 0.1 pp decrease when compared to the 3Q23 mostly due to the SELIC interest rate. We also recorded R\$ 47.1 million in non-cash NPV adjustments, equivalent to 0.4% of gross revenue with a 0.2 pp reduction vs. the 3Q23, and R\$ 2.3 million in interest related to invested companies.

We recorded an EBT of R\$ 437.4 million in the 3Q24, equivalent to 4.1% of gross revenue. This equates to an increase of 44.7% vs. the 3Q23 and a margin expansion of 0.8 pp.

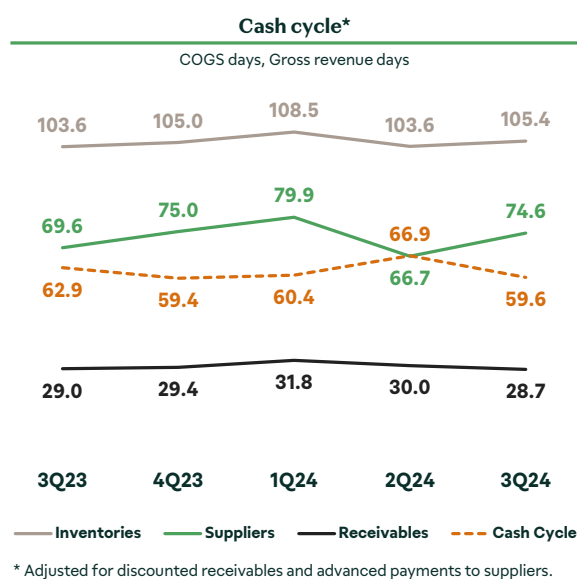
INCOME TAXES AND NET INCOME



We recorded an income tax of R\$ 100,6 million in the 3Q24. This was equal to 0.9% of gross revenue in the quarter, a 0.5 pp increase when compared to the 3Q23. The effective tax rate was 23.0% of EBT, an increase of 11.8 pp. Our YTD income tax increased by 151.3% when compared to the same period of the previous year, driven by the start of taxation on investment subsidies, in accordance to Law No. 14,789/2023.

This resulted in an adjusted net income of R\$ 336.8 million in the 3Q24, a 25.5% increase compared to the 3Q23. The net margin was 3.1% of gross revenue, a 0.2 pp contraction compared to the same period of the previous year, despite the increased taxation.

↕ CASH CYCLE



The cash cycle in the 3Q24 was of 59.6 days, a reduction of 3.3 days vs. same period of the previous year and a reduction of 7.3 days vs. the 2Q24.

↕ CASH FLOW

Cash flow (R\$ millions)	3Q24	3Q23
Adjusted EBIT	579.2	453.8
NPV adjustment	(47.1)	(48.8)
Non-recurring expenses	38.3	42.6
Income tax (34%)	(194.0)	(152.2)
Depreciation	232.8	204.5
Others	(76.2)	1.8
Resources from operations	533.1	501.7
Cash cycle*	376.4	105.2
Other assets (liabilities)**	152.8	68.9
Operating cash flow	1,062.3	675.7
Investments	(361.7)	(339.5)
Free cash flow	700.6	336.2
M&A and other investments	(7.4)	(10.8)
Interest on equity and dividends	(1.1)	(0.3)
Income tax paid over interest on equity	(10.8)	(27.9)
Net financial expenses***	(94.5)	(98.7)
Tax benefit (fin. exp., IoE, dividends)	70.9	64.5
Total Cash Flow	657.6	263.1

*Includes adjustments to discounted receivables.

**Includes NPV adjustments.

***Excludes NPV adjustments.

In the 3Q24, we recorded a positive free cash flow of R\$ 700.6 million, with a total cash generation of R\$ 657.6 million. Resources from operations totaled R\$ 533.1 million, equivalent to 5.0% of gross revenue. We recorded a working capital of R\$ 529.2 million, resulting in an operating cash flow of R\$ 1,062.3 million, more than financing the CAPEX of R\$ 361.7 million.

Of the R\$ 361.7 million invested in the quarter, R\$ 140.1 million were used for the opening of new pharmacies, R\$ 61.6 million for the renovation of existing units, R\$ 11.4 million for IT, R\$ 37.2 million in logistics and R\$ 11.5 million in other projects. Additionally, we allocated R\$ 7.4 million into investments in subsidiaries.

In the 3Q24, net financial expenses resulted in payments of R\$ 94.5 million. These were partially offset by R\$ 70.9 million in tax benefits related to net financial expenses and to interest on equity. Lastly, we provisioned R\$ 114.1 million in interest on equity, compared to the R\$ 91.1 million provisioned in the 3Q23.

◆ INDEBTEDNESS

Net Debt (R\$ millions)	3Q23	4Q23	1Q24	2Q24	3Q24
Short-term Debt	581.0	604.6	311.9	415.4	619.0
Long-term Debt	2,523.5	2,526.1	2,528.0	3,003.3	2,655.1
Total Gross Debt	3,104.5	3,130.7	2,839.9	3,418.7	3,274.2
(-) Cash and Equivalents	593.6	412.3	412.6	369.7	410.5
Net Debt	2,510.9	2,718.4	2,427.3	3,049.1	2,863.7
Discounted Receivables	47.8	-	449.7	523.5	32.2
Advances to suppliers	(12.6)	(49.6)	(60.1)	(56.0)	(37.2)
Put/Call options of investments (estimated)	98.2	98.2	129.3	12.9	13.2
Adjusted Net Debt	2,644.3	2,766.9	2,946.3	3,529.5	2,871.9
Adjusted Net Debt / EBITDA	1.0x	1.1x	1.1x	1.3x	1.0x

We ended the 3Q24 with an adjusted net debt of R\$ 2,871.9 million, corresponding to a leverage of 1.0x the adjusted EBITDA of the last 12 months and a sequential reduction of 0.3x vs. the 2T24. Our adjusted net debt considers R\$ 32.2 million in discounted receivables, R\$ 37.2 million in advanced payments to suppliers, and R\$ 13.2 million in liabilities related to the put option granted and/or call option obtained for the acquisition of the remaining equity of invested companies.

At the end of the quarter, our gross debt totaled R\$ 3,274.2 million, of which 97% corresponds to debentures and Certificates of Real Estate Receivables (CRIs), with the remaining 3% corresponding to other credit lines. Of the total debt, 81% is due in the long-term and 19% in the short-term. We ended the quarter with a total cash and equivalents position of R\$ 410.5 million.

◆ TOTAL SHAREHOLDER RETURNS

Stock price appreciation



Our share price decreased by 0.7% in the 3Q24, a difference of 7.1 pp vs. the 6.4% appreciation of the IBOVESPA. During the period, the average daily financial volume (ADTV) was of R\$ 173 million.

Since the IPO of Drogasil in 2007, we achieved a cumulative share appreciation of 2,176% compared to an appreciation of only 142% for the IBOVESPA. Including the payment of interest on equity and dividends, we generated an average annual total return to shareholders of 20.6%.

Considering the IPO of Raia in 2010, the cumulative return amounted to 810% compared to an increase of only 94% for the IBOVESPA. Considering the payment of interest on equity and dividends, this resulted in an average annual total return to shareholders of 18.0%.

◆ RD SAÚDE DAY 2024

 **RDsaúde Day**

Save the date!



Monday, **December 2nd**, 2024

Agenda

2 pm – Welcome Coffee

2:30 pm to 6 pm – Event time

Address: **RD Saúde Campus**

Av. Corifeu de Azevedo Marques, 3097
Butantã – São Paulo - SP

We recommend the use of transportation apps.
Limited parking will be available.

IFRS-16

Since 2019, our financial statements have been prepared in accordance with IFRS 16. In order to preserve historic comparability, the figures in this report are presented under IAS 17, the previous reporting standard, which we believe best represents the economic performance of our operations.

Financial statements in both IAS 17 and IFRS 16 are also available at our website ir.rdsaude.com.br under Results Spreadsheet.

Income Statement (R\$ millions)	3Q24		Change
	IAS 17	IFRS 16	Δ 3Q24
Gross Revenue	10,749.8	10,749.8	0.0
Gross Profit	2,970.7	2,970.9	0.2
Gross Margin	27.6%	27.6%	0.0 pp
Selling Expenses	(1,836.8)	(1,545.9)	290.9
G&A	(323.1)	(321.2)	1.9
Total Expenses	(2,159.9)	(1,867.1)	292.8
as % of Gross Revenue	20.1%	17.4%	(2.7 pp)
Adjusted EBITDA	810.8	1,103.8	293.1
as % of Gross Revenue	7.5%	10.3%	2.8 pp
Non-Recurring Expenses / Revenues	38.3	40.2	1.9
Depreciation and Amortization	(231.5)	(464.8)	(233.3)
Financial Results	(141.6)	(238.1)	(96.5)
Equity Equivalence	(0.2)	(0.2)	(0.0)
Income Tax	(113.6)	(101.8)	11.9
Net Income	362.1	339.1	(23.0)
as % of Gross Revenue	3.4%	3.2%	(0.2 pp)

Balance Sheet (R\$ millions)	3Q24		Change
	IAS 17	IFRS 16	Δ 3Q24
Assets	18,091.8	21,956.0	3,864.2
Current Assets	12,890.4	12,890.4	0.0
Non-Current Assets	5,201.4	9,065.6	3,864.2
Income Tax and Social Charges deferred	79.5	194.4	114.9
Other Credits	10.1	9.7	(0.4)
Right of use	0.0	3,749.8	3,749.8
Liabilities and Shareholder's Equity	18,091.8	21,956.0	3,864.2
Current Liabilities	8,360.4	9,298.2	937.9
Financial Leases	0.0	947.1	947.1
Other Accounts Payable	391.2	382.0	(9.2)
Non-Current Liabilities	3,061.2	6,341.7	3,280.4
Financial Leases	0.0	3,347.7	3,347.7
Income Tax and Social Charges Deferred	67.3	0.0	(67.3)
Shareholder's Equity	6,670.2	6,316.1	(354.1)
Income Reserves	1,871.2	1,577.4	(293.8)
Accrued Income	542.9	482.8	(60.1)
Non Controller Interest	13.6	13.5	(0.1)

Cash Flow (R\$ millions)	3Q24		Change
	IAS 17	IFRS 16	Δ 3Q24
Adjusted EBIT	579.2	639.0	59.8
Non-Recurring Expenses	38.3	40.2	1.9
Income Tax (34%)	(194.0)	(214.9)	(21.0)
Depreciation	232.8	464.8	232.0
Rental Expenses	0.0	(294.7)	(294.7)
Others	(76.2)	(54.2)	22.0
Resources from Operations	533.1	533.1	0.0
Operating Cash Flow	1,062.3	1,062.3	0.0
Investments	(361.7)	(361.7)	0.0
Free Cash Flow	700.6	700.6	0.0
Total Cash Flow	657.6	657.6	0.0

*Includes adjustments to discounted receivables.

**Includes NPV adjustments

***Excludes NPV adjustments

RESULTS CONFERENCE CALLS

**November 06th 2024, 10:00 AM (BRT),
with simultaneous translation to English.**

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For more information, please contact our Investor Relations department: ri@rdsaude.com.br

Consolidated Adjusted Income Statement	3Q23	3Q24
(R\$ thousands)	Reclassified	
Gross Revenue	9,274,782	10,749,830
Taxes, Discounts and Returns	(610,296)	(760,708)
Net Revenue	8,664,486	9,989,122
Cost of Goods Sold	(6,085,664)	(7,018,436)
Gross Profit	2,578,822	2,970,685
Operational (Expenses) Revenues		
Sales	(1,614,133)	(1,836,801)
General and Administrative	(306,592)	(323,131)
Operational Expenses	(1,920,725)	(2,159,932)
EBITDA	658,097	810,753
Depreciation and Amortization	(204,298)	(231,549)
Operational Earnings before Financial Results	453,799	579,204
Financial Expenses	(244,874)	(238,926)
Financial Revenue	95,160	97,337
Financial Expenses/Revenue	(149,715)	(141,589)
Equity Equivalence	(1,854)	(209)
Earnings before Income Tax and Social Charges	302,230	437,405
Income Tax and Social Charges	(33,786)	(100,586)
Net Income	268,443	336,819

Consolidated Income Statement	3Q23	3Q24
(R\$ thousands)	Reclassified	
Gross Revenue	9,274,782	10,749,830
Taxes, Discounts and Returns	(610,296)	(760,708)
Net Revenue	8,664,486	9,989,122
Cost of Goods Sold	(6,085,664)	(7,018,436)
Gross Profit	2,578,822	2,970,685
Operational (Expenses) Revenues		
Sales	(1,614,133)	(1,836,801)
General and Administrative	(306,592)	(323,131)
Other Operational Expenses, Net	42,616	38,329
Operational Expenses	(1,878,109)	(2,121,603)
EBITDA	700,713	849,082
Depreciation and Amortization	(204,298)	(231,549)
Operational Earnings before Financial Results	496,415	617,533
Financial Expenses	(244,874)	(238,926)
Financial Revenue	95,160	97,337
Financial Expenses/Revenue	(149,715)	(141,589)
Equity Equivalence	(1,854)	(209)
Earnings before Income Tax and Social Charges	344,846	475,735
Income Tax and Social Charges	(48,276)	(113,618)
Net Income	296,570	362,117

Assets (R\$ thousands)	3Q23	3Q24
Cash and Cash Equivalents	593,587	410,510
Financial Investments	25,938	-
Accounts Receivable	2,904,270	3,362,713
Inventories	6,925,863	8,132,532
Taxes Receivable	417,496	377,907
Other Accounts Receivable	362,581	486,600
Anticipated Expenses	91,062	117,745
Deposit in Court	-	2,378
Current Assets	11,320,796	12,890,386
Deposit in Court	131,429	247,105
Taxes Receivable	118,949	300,577
Income Tax and Social Charges deferred	34,905	79,493
Other Credits	15,994	10,083
Investments	5,927	9,558
Property, Plant and Equipment	2,364,103	2,563,820
Intangible	1,876,388	1,990,746
Non-Current Assets	4,547,697	5,201,382
TOTAL ASSETS	15,868,493	18,091,768

Liabilities and Shareholder's Equity (R\$ thousands)	3Q23	3Q24
Suppliers	4,642,771	5,712,823
Loans and Financing	581,004	619,037
Salaries and Social Charges Payable	735,010	816,547
Taxes Payable	289,771	414,068
Dividend and Interest on Equity	238,729	336,980
Provision for Lawsuits	53,569	69,726
Other Accounts Payable	316,708	391,189
Current Liabilities	6,857,562	8,360,369
Loans and Financing	2,523,461	2,655,148
Provision for Lawsuits	60,653	235,310
Income Tax and Social Charges deferred	114,853	67,266
Other Accounts Payable	228,136	103,506
Non-Current Liabilities	2,927,103	3,061,230
Common Stock	4,000,000	4,000,000
Capital Reserves	136,617	168,673
Revaluation Reserve	11,242	11,116
Income Reserves	1,281,229	1,871,215
Accrued Income	578,246	542,904
Equity Adjustments	3,261	62,688
Non Controller Interest	73,233	13,573
Shareholder's Equity	6,083,828	6,670,169
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	15,868,493	18,091,768

Cash Flow (R\$ thousands)	3Q23	3Q24
Earnings before Income Tax and Social Charges	307,450	362,155
Adjustments		
Depreciation and Amortization	204,475	232,772
Compensation plan with restricted shares, net	10,871	11,049
Interest over additional stock option	1,428	341
PP&E and Intangible Assets residual value	3,359	4,946
Provisioned Lawsuits	20,333	4,767
Provisioned Inventory Loss	255	13,395
Provision for Doubtful Accounts	4,901	6,375
Provisioned Store Closures	(783)	(3,110)
Interest Expenses	88,264	93,513
Debt Issuance Costs Amortization	1,360	5,233
Equity Equivalence Result	2,100	213
	644,013	731,649
Assets and Liabilities variation		
Clients and Other Accounts Receivable	(842,250)	(458,958)
Inventories	(299,031)	(452,369)
Other Short Term Assets	(38,272)	45,307
Long Term Assets	(16,145)	(1,814)
Suppliers	529,283	815,106
Salaries and Social Charges	108,625	100,000
Taxes Payable	(61,799)	(114,778)
Other Liabilities	44,132	124,428
Rents Payable	2,517	2,175
Cash from Operations	71,073	790,746
Interest Paid	(103,049)	(100,486)
Income Tax and Social Charges Paid	(68,125)	(115,274)
Paid lawsuits	(15,164)	(24,261)
Net Cash from (invested) Operational Activities	(115,265)	550,725
Investment Activities Cash Flow		
PP&E and Intangible Acquisitions	(349,065)	(369,187)
Cash from incorporated company	(1,179)	-
Net Cash from Investment Activities	(350,244)	(369,187)
Financing Activities Cash Flow		
Funding	833,796	423
Payments	(119,706)	(140,000)
Interest on Equity and Dividends Paid	(303)	(1,111)
Net Cash from Funding Activities	713,787	(140,688)
Cash and Cash Equivalents in the beginning of the period	345,309	369,660
Cash and Cash Equivalents net increase	248,278	40,850
Cash and Cash Equivalents in the end of the period	593,587	410,510

Balance sheets
September 30, 2024
All amounts in thousands of reais



Assets	Note	Parent Company		Consolidated		Liabilities and equity	Note	Parent Company		Consolidated	
		Sept/24	Dec/23	Sept/24	Dec/23			Sept/24	Dec/23	Sept/24	Dec/23
Current assets											
Cash and cash equivalents	5	331,624	318,002	410,511	412,321	Suppliers	14	5,040,787	4,493,044	5,558,831	4,939,203
Financial investments	6	27,886	26,506	-	-	Suppliers - Forfait	14.1	-	9,009	-	9,009
Trade receivables	7	2,625,663	2,515,546	3,362,713	3,084,940	Suppliers - FIDC	14.1	160,603	156,991	144,933	143,242
Inventories	8	7,751,145	6,882,254	8,132,532	7,197,427	Borrowings	15	535,898	377,207	619,037	604,601
Recoverable taxes	9	366,620	348,650	377,940	353,401	Leases payable	16	945,432	856,427	947,083	858,467
Other current assets	-	376,295	337,227	435,811	369,277	Salaries and social charges	-	775,481	601,699	816,546	636,393
Prepaid expenses	-	113,627	96,356	117,745	98,855	Taxes and contributions	-	247,560	224,320	288,123	240,832
Related parties	26	56,860	45,453	50,776	45,453	Dividends and interest on capital	-	336,980	23,508	336,980	23,508
Judicial deposits	17	2,378	-	2,378	-	Income tax and social contribution	-	123,080	116,549	125,947	119,739
						Provision for legal claims	17	69,726	57,224	69,726	57,224
						Payables for acquisition of subsidiaries	-	-	98,197	-	98,197
						Related parties	26	17,515	16,567	17,515	16,567
						Other current liabilities	-	346,651	312,210	373,517	332,515
		11,652,098	10,569,994	12,890,406	11,561,674			8,599,713	7,342,952	9,298,238	8,079,497
Non-current assets											
Long-term receivables						Borrowings	15	2,655,148	2,526,102	2,655,148	2,526,102
Judicial deposits	17	27,785	19,183	247,105	228,446	Leases payable	16	3,345,077	3,076,154	3,347,686	3,078,294
Recoverable taxes	9	290,627	213,917	300,577	246,008	Provision for legal claims	17	68,943	100,535	235,310	256,234
Deferred income tax and social contribution	18.2	115,880	104,134	194,410	177,730	Payables for acquisition of subsidiaries	-	13,219	-	13,219	-
Prepaid expenses	-	9,450	4,301	9,450	4,301	Provisions for losses on investments	10	-	-	-	1,848
Related parties	26	232	213	-	-	Other non-current liabilities	-	68,814	82,512	90,288	124,136
Other non-current assets	-	142	5,103	203	6,360						
		444,116	346,851	751,745	662,845			6,151,201	5,785,303	6,341,651	5,986,614
Investments	10	1,006,973	659,633	9,509	14,953	Total liabilities		14,750,914	13,128,255	15,639,889	14,066,111
Property, plant and equipment	11	2,522,130	2,419,685	2,563,819	2,453,687	Equity	20				
Intangible assets	12	1,682,602	1,608,164	1,990,746	1,917,253	Attributable to owners of the Company					
Right-of-use assets	16	3,745,633	3,479,929	3,749,771	3,484,000	Issued capital	-	4,000,000	4,000,000	4,000,000	4,000,000
		8,957,338	8,167,411	8,313,845	7,869,893	Capital reserves	-	168,673	146,560	168,673	146,560
		9,401,454	8,514,262	9,065,590	8,532,738	Revenue reserves	-	1,577,370	1,577,370	1,577,370	1,577,370
						Proposed additional dividend	-	-	217,599	-	217,599
						Carrying value adjustments	-	73,804	14,472	73,804	14,472
						Retained earnings	-	482,791	-	482,791	-
								6,302,638	5,956,001	6,302,638	5,956,001
						Noncontrolling interests	-	-	-	13,469	72,300
						Total equity		6,302,638	5,956,001	6,316,107	6,028,301
Total assets		21,053,552	19,084,256	21,955,996	20,094,412	Total liabilities and equity		21,053,552	19,084,256	21,955,996	20,094,412



Statements of income

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

All amounts in thousands of reais, except earnings per capital share

Statements of income

	Note	Parent Company				Consolidated			
		3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Net sales revenue	21	9,130,714	26,397,790	8,008,786	23,128,004	9,989,122	28,776,836	8,675,809	25,049,470
Cost of sales and services	22	(6,237,091)	(18,041,898)	(5,494,022)	(15,807,952)	(7,018,210)	(20,214,661)	(6,085,664)	(17,527,514)
Gross profit		2,893,623	8,355,892	2,514,764	7,320,052	2,970,912	8,562,175	2,590,145	7,521,956
Operating (expenses) income									
Selling	22	(1,904,246)	(5,489,013)	(1,679,326)	(4,808,761)	(1,942,400)	(5,597,589)	(1,713,047)	(4,896,662)
General and administrative	22	(356,906)	(1,041,745)	(357,638)	(1,010,011)	(389,501)	(1,134,619)	(388,125)	(1,086,670)
Other operating income/(expenses)	23	45,472	36,555	44,604	69,981	40,203	31,115	43,075	72,518
Equity in the results of subsidiaries	10	(4,868)	(22,392)	6,455	25,163	(213)	(461)	(1,909)	(5,319)
		(2,220,548)	(6,516,595)	(1,985,905)	(5,723,628)	(2,291,911)	(6,701,554)	(2,060,006)	(5,916,133)
Operating profit before finance results		673,075	1,839,297	528,859	1,596,424	679,001	1,860,621	530,139	1,605,823
Finance income (costs)									
Finance income	24	71,841	218,954	75,972	231,105	97,337	305,717	95,160	286,629
Finance costs	24	(312,360)	(946,125)	(301,308)	(911,679)	(335,463)	(1,029,506)	(323,488)	(970,923)
		(240,519)	(727,171)	(225,336)	(680,574)	(238,126)	(723,789)	(228,328)	(684,294)
Profit before income tax and social contribution		432,556	1,112,126	303,523	915,850	440,875	1,136,832	301,811	921,529
Income tax and social contribution									
Current	-	(120,894)	(274,361)	(79,717)	(172,944)	(129,409)	(292,372)	(84,431)	(188,373)
Deferred	-	23,354	11,697	39,879	51,226	27,653	16,632	50,765	75,919
	18	(97,540)	(262,664)	(39,838)	(121,718)	(101,756)	(275,740)	(33,666)	(112,454)
Profit for the period		335,016	849,462	263,685	794,132	339,119	861,092	268,145	809,075
Attributable to:									
Owners of the Company	-	335,016	849,462	263,685	794,132	335,016	849,462	263,685	794,132
Noncontrolling interests	-	-	-	-	-	4,103	11,630	4,460	14,943
		335,016	849,462	263,685	794,132	339,119	861,092	268,145	809,075
Net basic earnings per share	19	0.20314	0.51509	0.15617	0.47033	0.20314	0.51509	0.15617	0.47033
Net diluted earnings per share	19	0.20193	0.51201	0.15863	0.47775	0.20193	0.51201	0.15863	0.47775

Statements of comprehensive income
Three- and nine-month periods ended September 30, 2024
All amounts in thousands of reais, except earnings per capital share



Statements of comprehensive income

	Note	Parent Company				Consolidated			
		3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Profit for the period		335,016	849,462	263,685	794,132	339,119	861,092	268,145	809,075
Components of comprehensive income	-								
Other comprehensive income that will affect the result in a subsequent period	-	117	(281)	-	-	117	(281)	-	-
Total comprehensive income for the period		335,133	849,181	263,685	794,132	339,236	860,811	268,145	809,075
Attributable to:									
Owners of the Company	-	335,133	849,181	263,685	794,132	335,133	849,181	263,685	794,132
Noncontrolling interests	-	-	-	-	-	4,103	11,630	4,460	14,943
Total		335,133	849,181	263,685	794,132	339,236	860,811	268,145	809,075



Statements of changes in equity

Nine-month period ended September 30, 2024

All amounts in thousands of reais

	Attributable to owners of the Company													Noncontrolling interests	Total equity	
	Capital reserves					Revenue reserves				Carrying value adjustments						
	Share capital	Special monetary adjustment	Goodwill on issue / sale of shares	Treasury shares	Restricted shares and other	Legal	Statutory	Tax incentives	Retained earnings	Proposed additional dividend	Revaluation reserve	Transactions with noncontrolling interests	Other comprehensive income			Total
At December 31, 2022	2,500,000	10,191	134,127	(80,606)	49,049	265,756	1,761,339	522,147	-	167,526	11,354	3,262	(3,283)	5,340,862	62,079	5,402,941
Capital increase	1,500,000	-	-	-	-	-	(1,500,000)	-	-	-	-	-	-	-	-	-
Interest on capital expired	-	-	-	-	-	-	-	-	315	-	-	-	-	315	-	315
Interest on capital for 2022 approved at the AGM of April 19, 2023	-	-	-	-	-	-	-	-	(167,526)	-	-	-	-	(167,526)	-	(167,526)
Realization of revaluation reserve, net of income tax and social contribution	-	-	-	-	-	-	-	118	-	(115)	-	-	-	3	-	3
Restricted share plan - vesting period	-	-	-	-	23,585	-	-	-	-	-	-	-	-	23,585	-	23,585
Restricted share plan - delivery	-	-	(121)	13,099	(12,978)	-	-	-	-	-	-	-	-	-	-	-
Restricted shares - delivery of shares	-	-	-	292	(22)	-	-	-	-	-	-	-	-	270	-	270
Profit for the period	-	-	-	-	-	-	-	794,133	-	-	-	-	-	794,133	14,943	809,076
Other changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,861)	(3,861)
Allocation of profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on capital proposed	-	-	-	-	-	-	-	(273,100)	-	-	-	-	-	(273,100)	-	(273,100)
Other comprehensive income - adjustments to financial instruments	-	-	-	-	-	-	-	-	-	-	-	3,283	-	3,283	-	3,283
At September 30, 2023	4,000,000	10,191	134,006	(67,215)	59,634	265,756	261,339	522,147	521,466	-	11,239	3,262	-	5,721,825	73,161	5,794,986
Interest on capital expired	-	-	-	-	-	-	-	198	-	-	-	-	-	198	-	198
Realization of revaluation reserve, net of income tax and social contribution	-	-	-	-	-	-	-	24	-	(27)	-	-	-	(3)	-	(3)
Restricted share plan - vesting period	-	-	-	-	9,943	-	-	-	-	-	-	-	-	9,943	-	9,943
Profit for the period	-	-	-	-	-	-	-	260,840	-	-	-	-	-	260,840	17,227	278,067
Legal reserve	-	-	-	-	-	52,749	-	(52,749)	-	-	-	-	-	-	-	-
Tax incentive reserve	-	-	-	-	-	-	294,450	(294,450)	-	-	-	-	-	-	-	-
IOC - R\$ 0.211973 per share (Note 20)	-	-	-	-	-	-	-	(360,200)	360,200	-	-	-	-	-	-	-
Proposed dividends - R\$ 0.097586 per share (Note 20)	-	-	-	-	-	-	-	105,800	167,300	-	-	-	-	273,100	-	273,100
Statutory reserve	-	-	-	-	-	-	180,929	(180,929)	-	-	-	-	-	-	-	-
Early dividends approved at the BDM of December 15, 2023 (Note 20)	-	-	-	-	-	-	-	-	(83,000)	-	-	-	-	(83,000)	-	(83,000)
Withholding tax on IOC (Note 20)	-	-	-	-	-	-	-	-	(49,923)	-	-	-	-	(49,923)	-	(49,923)
Reclassification of minimum mandatory dividends to current liabilities	-	-	-	-	-	-	-	-	-	(176,979)	-	-	-	(176,979)	-	(176,979)
Other changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,088)	(18,088)
At December 31, 2023	4,000,000	10,191	134,006	(67,215)	69,577	318,505	442,268	816,597	-	217,598	11,212	3,262	-	5,956,001	72,300	6,028,301
Interest on capital expired	-	-	-	-	-	-	-	213	-	-	-	-	-	213	-	213
Interest on capital for 2023 approved at the AGM of April 17, 2024	-	-	-	-	-	-	-	-	(217,598)	-	-	-	-	(217,598)	-	(217,598)
Realization of revaluation reserve, net of income tax and social contribution	-	-	-	-	-	-	-	94	-	(94)	-	-	-	-	-	-
Restricted share plan - vesting period	-	-	-	-	21,585	-	-	-	-	-	-	-	-	21,585	-	21,585
Restricted share plan - delivery	-	-	2,164	13,143	(15,307)	-	-	-	-	-	-	-	-	-	-	-
Restricted shares - delivery of 4Bio shares	-	-	-	652	(123)	-	-	-	-	-	-	-	-	529	-	529
Acquisition of shares from noncontrolling interests through exercise of call option - 4Bio	-	-	-	-	-	-	-	-	-	-	-	-	59,708	59,708	(70,461)	(10,753)
Profit for the period	-	-	-	-	-	-	-	849,462	-	-	-	-	-	849,462	11,630	861,092
Interest on capital proposed	-	-	-	-	-	-	-	(265,600)	-	-	-	-	-	(265,600)	-	(265,600)
Dividends	-	-	-	-	-	-	-	(106,000)	-	-	-	-	-	(106,000)	-	(106,000)
Other comprehensive income - adjustments to financial instruments	-	-	-	-	-	-	-	-	-	-	-	(284)	-	(284)	-	(284)
Cancellation/non-realization of shares	-	-	-	-	-	-	-	4,622	-	-	-	-	-	4,622	-	4,622
At September 30, 2024	4,000,000	10,191	136,170	(53,420)	75,733	318,505	442,268	816,597	482,791	-	11,118	3,262	59,424	6,302,638	13,469	6,316,107



Statements of cash flows
Nine-month period ended September 30, 2024
All amounts in thousands of reais

	Note	Parent Company		Consolidated	
		Sept/24	Sept/23	Sept/24	Sept/23
Cash flows from operating activities					
Profit before income tax and social contribution	-	1,112,126	915,850	1,136,832	921,529
Adjustments					
Depreciation and amortization	22	1,373,562	1,271,883	1,386,774	1,282,615
Compensation plan with restricted shares, net	-	22,112	23,856	21,055	23,272
Interest on additional stock option	-	32,839	33,486	32,839	33,486
Profit on sale/write-off of fixed assets and intangible assets	-	12,258	8,455	12,258	12,093
Provision for legal claims	17	32,282	54,734	42,950	54,734
(Reversal of) provision for inventory losses	8	18,915	976	18,915	976
(Reversal of) provision for impairment of trade receivables	7	6,102	4,724	15,516	7,305
(Reversal of) provision for pharmacies closure	11 and 12	(7,521)	(7,620)	(7,521)	(7,618)
Expenses net of interest on borrowings	-	253,421	233,613	272,051	249,942
Interest expenses – leases	16	299,652	240,719	299,862	240,885
Amortization of transaction costs of debentures	15	6,980	3,708	6,980	3,708
Equity in the results of subsidiaries	10	22,392	(25,163)	461	5,319
Increase in the percentage of interest in subsidiaries	10	-	-	59,708	-
Discounts on property rental	-	-	(32)	-	(32)
		3,185,120	2,759,189	3,298,680	2,828,214
Changes in assets and liabilities					
Trade and other receivables	-	(116,219)	(449,415)	(293,289)	(603,723)
Inventories	-	(887,806)	(622,384)	(954,020)	(800,783)
Other current assets	-	(60,931)	(99,391)	(73,341)	(125,970)
Long-term receivables	-	(14,434)	(67,873)	(29,580)	(44,253)
Suppliers	-	541,465	159,698	613,350	276,812
Suppliers - Forfait	-	(9,009)	(5,526)	(9,009)	(5,526)
Suppliers - FIDC	-	3,612	109,553	1,691	109,553
Salaries and social charges	-	173,782	158,301	180,153	173,387
Taxes and contributions	-	(64,909)	46,465	(46,279)	(21,209)
Other obligations	-	(6,763)	(73,919)	(86,765)	(57,237)
Rentals payable	-	4,172	3,345	4,161	3,360
Other					
Interest paid	15	(269,464)	(249,925)	(289,329)	(264,764)
Income tax and social contribution paid	-	(271,383)	(68,125)	(271,383)	(68,125)
Interest paid – leases	16	(299,652)	(240,719)	(299,862)	(240,885)
Legal claims - paid	17	(60,359)	(48,262)	(60,359)	(48,262)
Net cash provided by operating activities		1,847,222	1,311,012	1,684,819	1,110,589
Cash flows from investing activities					
Acquisition and capital contribution in investees, net of cash acquired	10	(310,230)	(80,994)	-	-
Purchases of fixed assets and intangible assets	-	(833,991)	(867,355)	(852,281)	(906,004)
Net assets acquired in business combination	-	-	-	-	(2,624)
Proceeds from sale of fixed assets	-	4,265	-	4,265	-
Net cash used in investing activities		(1,139,956)	(948,353)	(848,016)	(908,628)
Cash flows from financing activities					
Borrowings taken	15	600,000	686,568	650,000	1,027,718
Repayment of borrowings	15	(300,000)	(44,480)	(493,000)	(230,043)
Acquisition of interest in subsidiary, without change of control	25	(117,817)	-	(117,817)	-
Leases paid	-	(637,152)	(611,132)	(639,121)	(612,756)
Interest on capital and dividends paid	-	(238,675)	(226,835)	(238,675)	(226,835)
Net cash used in financing activities		(693,644)	(195,879)	(838,613)	(41,916)
Increase (decrease) in cash and cash equivalents		13,622	166,784	(1,810)	160,045
Cash and cash equivalents at January 1	5	318,002	364,374	412,321	433,541
Cash and cash equivalents at September 30	5	331,624	531,158	410,511	593,586

The accompanying notes are an integral part of this interim financial information.



Statements of value added
Three- and nine-month periods ended September 30, 2024
All amounts in thousands of reais

	Parent Company				Consolidated			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Revenue	9,639,891	27,861,573	8,394,871	24,251,682	10,573,896	30,425,770	9,091,861	26,265,199
Gross sales and services	9,647,993	27,872,906	8,403,354	24,255,842	10,585,582	30,443,041	9,101,430	26,269,720
Other income	2,163	6,305	1,224	7,326	2,490	6,449	1,224	7,326
Provision for (reversal of) impairment of trade receivables	(10,265)	(17,638)	(9,707)	(11,486)	(14,176)	(23,720)	(10,793)	(11,847)
Inputs acquired from third parties	(6,601,053)	(18,667,906)	(5,471,447)	(15,909,621)	(7,400,497)	(20,906,974)	(6,083,381)	(17,673,143)
Cost of sales and services	(5,965,619)	(16,791,876)	(4,932,160)	(14,357,390)	(6,748,488)	(18,963,756)	(5,522,953)	(16,075,726)
Materials, energy, outsourced services and other	(635,434)	(1,876,030)	(539,287)	(1,552,231)	(652,009)	(1,943,218)	(560,428)	(1,597,417)
Gross value added	3,038,838	9,193,667	2,923,424	8,342,061	3,173,399	9,518,796	3,008,480	8,592,056
Depreciation and amortization	(497,707)	(1,373,562)	(434,947)	(1,235,658)	(501,910)	(1,386,774)	(438,780)	(1,245,792)
Net value added generated by the entity	2,541,131	7,820,105	2,488,477	7,106,403	2,671,489	8,132,022	2,569,700	7,346,264
Value added received through transfer	71,523	210,958	86,807	269,811	100,650	316,435	97,163	289,959
Equity in the results of subsidiaries	(4,868)	(22,392)	6,455	25,163	(213)	(461)	(1,910)	(5,320)
Finance income	72,058	219,912	76,291	231,960	96,532	303,454	95,012	282,591
Other	4,333	13,438	4,061	12,688	4,331	13,442	4,061	12,688
Total value added to distribute	2,612,654	8,031,063	2,575,284	7,376,214	2,772,139	8,448,457	2,666,863	7,636,223
Distribution of value added								
Personnel	941,060	2,703,563	856,499	2,418,768	971,931	2,793,527	884,926	2,494,443
Direct remuneration	731,550	2,097,767	668,688	1,898,970	751,876	2,155,579	686,927	1,948,164
Benefits	143,933	417,071	132,127	357,359	153,007	445,098	140,962	380,131
Unemployment compensation fund	65,577	188,725	55,684	162,439	67,048	192,850	57,037	166,148
Taxes and contributions	948,838	3,318,206	1,096,583	3,074,092	1,050,111	3,566,142	1,134,439	3,188,956
Federal	284,110	879,713	185,204	613,818	301,411	927,169	185,622	621,694
State	647,294	2,403,624	903,784	2,436,952	729,620	2,599,639	917,744	2,475,621
Municipal	17,434	34,869	7,595	23,322	19,080	39,334	31,073	91,641
Providers of capital	387,740	1,159,832	358,516	1,089,222	410,978	1,227,696	379,522	1,143,749
Interest	312,312	945,923	301,221	911,385	334,483	1,010,277	320,889	962,479
Rentals	75,428	213,909	57,295	177,837	76,495	217,419	58,633	181,270
Interest on capital and dividends	335,016	849,462	263,685	794,132	339,119	861,092	267,976	809,075
Interest on capital	114,100	265,600	91,098	273,098	114,100	265,600	91,098	273,098
Retained earnings for the period	220,916	583,862	172,587	521,034	220,916	583,862	172,587	521,034
Noncontrolling interests in retained earnings	-	-	-	-	4,103	11,630	4,291	14,943
Value added distributed and retained	2,612,654	8,031,063	2,575,284	7,376,214	2,772,139	8,448,457	2,666,863	7,636,223

The accompanying notes are an integral part of this interim financial information.

**Notes to the
Individual and Consolidated Interim Financial Information
September 30, 2024**
(All amounts in thousands of reais unless otherwise stated)



1. Operations

Raia Drogasil S.A. ("Company" or "RD Saúde" or "Parent Company") is a publicly-held company with its headquarters at Av. Corifeu de Azevedo Marques, 3.097, São Paulo – SP, listed on the Novo Mercado ("New Market" listing segment of B3 S.A. - Brasil, Bolsa, Balcão, under ticker RADL3. RD Saúde was created in November 2011 from the merger between Droga Raia and Drogasil chains that, together, combine more than 200 years of history. Droga Raia was founded in 1905 and Drogasil in 1935 and today form the leading chain, both in number of pharmacies and in revenues.

On March 18, 2024, the Company changed its brand to "RD Saúde", reflecting its goal to lead health promotion in Brazil. In addition to the pharmaceutical retail segment, RD Saúde focuses on comprehensive health, seeking the well-being of the community and offering high-quality services and products.

RD Saúde and its subsidiaries (together "Group" or "Consolidated") are mainly engaged in the retail sale of medicines, perfumery, personal care and beauty products, cosmetics and dermocosmetics and specialty medicines. The Group conducts its sales through 3,139 pharmacies (2,953 pharmacies – Dec/23), present in all 26 Brazilian states and the Federal District (26 states and the Federal District – Dec/23), as presented below:

State	Consolidated	
	Sept/24	Dec/23
Southeast region	1,788	1,699
São Paulo	1,278	1,208
Rio de Janeiro	224	213
Minas Gerais	222	218
Espírito Santo	64	60
Northeast region	473	443
Bahia	110	102
Pernambuco	105	96
Ceará	95	89
Maranhão	42	39
Sergipe	28	27
Rio Grande do Norte	27	27
Paraíba	23	21
Alagoas	22	22
Piauí	21	20
South region	414	382
Paraná	178	162
Rio Grande do Sul	135	128
Santa Catarina	101	92
Midwest region	334	308
Goiás	129	117
Federal District	96	91
Mato Grosso do Sul	60	55
Mato Grosso	49	45
North region	130	121
Pará	54	51
Amazonas	23	21
Tocantins	23	20
Rondônia	14	14
Acre	6	6
Amapá	5	5
Roraima	5	4
Total	3,139	2,953

During the current period, 204 pharmacies were opened and 18 pharmacies were closed (until the third quarter of 2023, 184 pharmacies were opened and 13 were closed). All pharmacies closures were carried out to optimize our pharmacies portfolio, with positive expectations of return. RD Saúde's pharmacies, as well as the Group's e-commerce demands, are supplied by fifteen distribution centers located in twelve states: São Paulo, Rio de Janeiro, Minas Gerais, Paraná, Goiás, Pernambuco, Bahia, Ceará, Rio Grande do Sul, Mato Grosso, Amazonas and Pará.

4Bio Medicamentos S.A. ("4Bio") markets special medicines through telesales and the delivery is made directly to the customer's location or through its six call centers in the states of São Paulo, Tocantins, Pernambuco, Paraná, Rio de Janeiro and Salvador.

Vitat Serviços em Saúde Ltda. ("Vitat Cuida") has as objective to integrate the Group's Health Platform, both with the development of digital platforms for the promotion and engagement in healthy habits that promote health food and physical activities through nutritional programs, training plans and access to professionals such as Nutritionists, Psychologists and Physical Educators, such as through the development of activities to support health management, nursing activities, diagnostic and therapeutic complementation services, other professional, scientific and technical activities, clinical laboratories, activities of health area professionals and activities of care for human health.

RD Ventures Fundo de Investimento em Participações – Multiestratégia ("FIP RD Ventures") is an exclusive fund created as a platform that seeks to invest in businesses that contribute to the Company's growth strategy and accelerate the journey of digitalization in health.

Dr. Cuco Desenvolvimento de Software Ltda. ("Dr. Cuco") is a digital care platform focused on adherence to treatment.

RD Ads Ltda. ("Impulso") is RD's Retail Media solution, a platform that offers a high reach potential through personalized audiences with retail data and high accuracy of results. This allows advertisers to analyze the performance of online and offline campaigns and to be present at all times of the consumer journey. On August 20, 2024, the Investee started using the trademark "Impulso – Soluções de Mídia RD Saúde".

SafePill Comércio Varejista de Medicamentos Manipulados Ltda ("Dose Certa + Cuidado") is focused on adherence to treatments and offers services for Management of Self-Care Home Treatments.

ZTO Tecnologia e Serviços de Informação na Internet Ltda. ("Manipulaê") is the first startup of the Brazilian compounding pharmacies market, operating as a marketplace platform that provides customers with immediate online access to compounding pharmacies.

RD Log Ltda. ("RD Log") is a transportation and logistics company established to expand the offer of logistics services to marketplace sellers.

Kymberg Farmacêutica do Brasil Ltda. ("Kymberg") is a pharmaceutical company specialized in the production of medicines.

RD Saúde holds all the subordinated quotas of RD Fundo de Investimento em Direitos Creditórios Crédito Corporativo ("RD FIDC"). The Company consolidates RD FIDC's financial information because it believes that a significant portion of the risks and rewards related to profitability is linked to the subordinated quotas held by RD Saúde.

Hereinafter, the entities mentioned above will be collectively referred to as "Subsidiaries".

2. Presentation of quarterly information

In conformity with NBC TG 24(R2), authorization to issue this interim financial information (ITR) was granted by the Company's Board of Directors on November 5, 2024.

The interim financial information is presented in thousands of Brazilian reais (R\$), which is the Group's functional and presentation currency.

The individual and consolidated interim financial information for the period ended September 30, 2024 has been prepared in accordance with the accounting practices adopted in Brazil, including the rules issued by the Brazilian Securities Commission (CVM), the Brazilian General Technical Accounting Standards (NBC TG) and the pronouncements issued by the Brazilian Accounting Pronouncements Committee (CPC), and are in conformity with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), and provide all the significant information related solely to the interim financial information, which is consistent with the information used by management. The Group adopted all standards, revised standards and interpretations issued by the IFRS and CPC that were effective as at September 30, 2024.

The individual interim financial information is disclosed together with the consolidated interim financial information, which includes the interim financial information of the Company and its subsidiaries 4Bio, Vitat Cuida, Dr. Cuco, Manipulaê, Dose Certa + Cuidado, Impulso, Kymberg, FIP RD Ventures, RD FIDC and RD Log, and has been prepared in accordance with consolidation practices and applicable legal provisions.

The accounting practices adopted by the Subsidiaries were applied uniformly and consistently with those adopted by the Company. Where applicable, all transactions, balances, income and expenses between the Subsidiary and the Company are fully eliminated in the consolidated interim financial information.

The interim financial information includes accounting estimates and requires management to exercise its judgment in the process of applying the Company's accounting policies regarding provision for inventory losses, provision for expected credit losses, appreciation of financial instruments, realization periods of recoverable taxes, the amortization and depreciation periods for fixed and intangible assets, estimate of impairment of intangible assets with indefinite useful life, provision for legal claims, fair value measurement of financial liabilities, determination of provision for taxes, recognition of revenues from commercial agreements, among others. The significant estimates and judgments are disclosed in Note 4(f) to the financial statements for the year ended December 31, 2023.

The presentation of the individual and consolidated statements of value added is required by the Brazilian corporate legislation and the accounting practices adopted in Brazil for listed companies, while it is not required by IFRS. Therefore, under the IFRS, the presentation of such statements is considered supplementary information, and not part of the set of the interim financial information.

3. New accounting procedures, amendments to and interpretations of standards

Standards issued but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

CBPS 1/ IFRS 1 - General Requirements for Disclosure of Sustainability-related Financial Information;

CBPS 1/ IFRS 1 - General Requirements for Disclosure of Sustainability-related Financial Information: This standard is to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to primary users of general purpose financial reports in making decisions relating to providing resources to the entity. The Company is assessing the impact of this standard for early adoption or compliance with the term defined therein.

CBPS 2 / IFRS 2 - Climate-related Disclosures

CBPS 2 / IFRS 2 - Climate-related Disclosures: The objective of this standard is to establish the requirements to identify, measure and disclose information about climate-related risks and opportunities that is useful to primary users of general purpose financial reports in making decisions relating to providing resources to the entity. The Company is assessing the impact of this standard for early adoption or compliance with the term defined therein.

Both pronouncements apply to fiscal years beginning on or after January 1, 2026, with voluntary early adoption as from January 1, 2025. The Company is assessing the possible impacts from this implementation on the presentation and disclosure of the financial statements.

IFRS 18 - Presentation and Disclosure in Financial Statements

IFRS 18 - Presentation and Disclosure in Financial Statements replaces IAS 1 – Presentation of Financial Statements in the preparation of financial statements beginning or after January 1, 2027. IFRS 18 (i) introduces new requirements for the presentation of the statement of income, with the inclusion of three new categories of income and expenses - operating, investments and financing - two mandatory subtotals, and changes in the grouping of balances; (ii) requires the disclosure in the explanatory notes of the performance measures defined by Management; and (iii) includes changes in the statement of cash flows and new requirements for the presentation of expenses by nature or function. The Company is assessing the possible impacts from this standard on the presentation and disclosure of the financial statements.

Amendments to IAS 1 / NBC TG 26 (R1): Classification of Liabilities as Current or Non-current

The amendments aim to promote consistency in the application of the standard's requirements, by helping entities determine if borrowings, as well as other liabilities with an uncertain settlement date, should be classified as current or non-current in the balance sheet. In addition, disclosure is required when a liability arising from a borrowing contract is classified as non-current and the entity's right to defer settlement depends on the compliance with future covenants within twelve months.

IAS 7 / NBC TG 03 (R3) and IFRS 7 / NBC TG 40 (R2) - Supplier Finance Arrangements

The amendments clarify the characteristics of supplier finance arrangements and require additional disclosures of these arrangements. The objective is to help users of the financial statements to understand the effects of the entity's supplier finance arrangements, cash flows and exposure to liquidity risk.

Amendments to IAS 12: Deferred Tax related to Assets and Liabilities arising from a Single Transaction

These amendments clarify that the initial recognition exemption does not apply to transactions that give rise to equal taxable and deductible temporary differences in the period of initial recognition.

Additionally, other standards, amendments and interpretations have been issued recently, however they are not yet effective or did not have a material impact on this interim financial information. For the period ended September 30, 2024, the Company did not early adopt any standard and did not identify a significant impact on the interim financial information.

4. Significant accounting practices

The accounting practices adopted in the preparation of this interim financial information were consistently applied in the current period and are consistent with those disclosed in Note 4 and, when related to significant accounting balances, are detailed in the notes to the financial statements for the year ended December 31, 2023, disclosed on March 5, 2024.

5. Cash and cash equivalents

Cash and cash equivalents items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Cash and banks	168,710	155,219	183,442	177,575
Repurchase agreements (i)	129,437	46,964	153,658	72,791
Automatic investments (ii)	33,477	115,819	35,217	122,013
Bank Deposit Certificates - CDB (iii)	-	-	31,661	37,773
Investment fund (iv)	-	-	6,533	2,169
Total	331,624	318,002	410,511	412,321

(i) Fixed-income investment with income linked to the variation of the Interbank Deposit Certificate - CDI, with immediate liquidity and without loss of income.

(ii) Short-term fixed income fund with short-term investments and automatic redemptions.

(iii) Investments in bank deposit certificate have daily liquidity and grace period of 30 days.

(iv) The balance held by FIP RD Ventures in a short-term investment fund refers to investments made in 100% of government securities. The investment has no grace period for redemption and convertibility of the quotas, the amount may be readily invested or redeemed and the financial settlement occurs on the same day.

The Group's exposure to interest rate risks and the sensitivity analysis of financial assets and liabilities are disclosed in Note 25.3 (a) and (d).

6. Held-to-maturity investments

At September 30, 2024, the balance of R\$ 27,886 in the Parent Company refers to the investment on RD Fundo de Investimento em Direitos Creditórios Corporativos ("RD FIDC").

RD FIDC began its activities on February 16, 2023, established as a special fund, as provided for by CMN Resolution 2,907, of November 29, 2001, and by CVM Instruction 175/22, of December 23, 2022. On March 28, 2023, the Company made the first contribution to RD FIDC.

RD FIDC's capital structure at September 30, 2024 comprised 123,957 senior quotas held by third parties in the amount of R\$ 144,933, representing 82.49% of the fund's equity, and 26,306 subordinated quotas held by RD in the amount of R\$ 27,886, representing 17.51% of the fund's equity.

The purpose of RD FIDC is to provide to its quotaholders the valuation of their quotas through the investment of their funds exclusively in credit rights arising from payment transactions carried out by the Company, with the use of payment instruments for the acquisition of goods and services. The earnings of the senior quotas are paid monthly and are subject to a minimum remuneration of CDI plus 1.88% p.a.

Subordinated quotas were attributed to the Company and were recorded in current assets as interest in the securitization fund, with a balance of R\$ 27,886 (R\$ 26,506 – Dec/2023). The subordinated quotas are exposed to the risk of absorbing any losses on receivables transferred and any losses attributed to the fund. The holders of senior quotas do not have right of recourse in relation to the other assets of the Company in the event of default of the amounts due by the suppliers. The interest held in subordinated quotas represented the maximum exposure to losses in discount transactions carried out using these structures.

**Notes to the
Individual and Consolidated Interim Financial Information
September 30, 2024**
(All amounts in thousands of reais unless otherwise stated)

7. Trade receivables

Trade receivables items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Trade receivables	2,646,840	2,537,295	3,407,072	3,120,350
(-) Expected credit losses	(1,232)	(2,462)	(15,434)	(10,367)
(-) Adjustment to present value	(19,945)	(19,287)	(28,925)	(25,043)
Total	2,625,663	2,515,546	3,362,713	3,084,940

The detailed aging of trade receivables is presented below:

Maturities	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Not yet due	2,642,662	2,531,601	3,343,010	3,048,325
Overdue:				
Between 1 and 30 days	2,525	3,130	23,176	31,684
Between 31 and 60 days	692	974	11,572	16,700
Between 61 and 90 days	457	575	6,213	11,003
Between 91 and 180 days	504	501	10,348	6,764
Between 181 and 360 days	-	514	12,753	5,874
(-) Expected credit losses	(1,232)	(2,462)	(15,434)	(10,367)
(-) Adjustment to present value	(19,945)	(19,287)	(28,925)	(25,043)
Total	2,625,663	2,515,546	3,362,713	3,084,940

Days sales outstanding, represented by credit and debit cards and partnerships with companies and the Government, are approximately 44 days (42 days – Dec/2023), term that is considered part of the normal conditions inherent in the Group's operations. A substantial portion of the amounts overdue for more than 31 days is represented by collection through special plans, Medicine Benefit Program (PBM) and Popular Pharmacy Program.

The changes in expected credit losses are presented below:

Changes in expected losses	Parent Company	Consolidated
At January 1, 2023	(1,431)	(6,068)
Additions	(7,089)	(17,553)
Reversals	2,365	10,248
Losses	2,968	5,188
At September 30, 2023	(3,187)	(8,185)
Additions	(3,482)	(8,603)
Reversals	1,167	3,127
Losses	3,040	3,294
At December 31, 2023	(2,462)	(10,367)
Additions	(13,753)	(34,814)
Reversals	7,651	19,298
Losses	7,332	10,449
At September 30, 2024	(1,232)	(15,434)

Trade receivables are classified as financial assets at amortized cost and are therefore measured as described in Note 25.1 – Impairment to the financial statements for the year ended December 31, 2023, disclosed on March 5, 2024.

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8. Inventories

Inventory items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Goods for resale	7,901,010	6,930,474	8,284,553	7,245,647
Consumables	9,179	10,156	9,247	10,156
(-) Adjustment to fair value	(81,753)	-	(83,977)	-
(-) Provision for inventory losses	(77,291)	(58,376)	(77,291)	(58,376)
Total inventories	7,751,145	6,882,254	8,132,532	7,197,427

Changes in the provision for expected losses on goods are as follows:

Changes in expected losses on goods	Parent Company	Consolidated
At January 1, 2023	(59,698)	(59,698)
Additions	(36,794)	(36,794)
Write-offs	35,818	35,818
At September 30, 2023	(60,674)	(60,674)
Additions	(4,287)	(4,287)
Write-offs	6,585	6,585
At December 31, 2023	(58,376)	(58,376)
Additions	(26,534)	(26,534)
Write-offs	7,619	7,619
At September 30, 2024	(77,291)	(77,291)

For the nine-month period ended September 30, 2024, as described in Note 22, the cost of goods sold recognized in the statement of income was R\$ 18,043,614 (R\$ 15,798,480 – Sept/2023) for the Parent Company and R\$ 20,155,695 (R\$ 17,493,184 – Sept/2023) for the Consolidated accounts, including the amount of write-offs of inventories recognized as losses for the period amounting to R\$ 270,040 (R\$ 213,592 – Sept/2023) for the Parent Company and R\$ 271,314 (R\$ 214,254 – Sept/2023) for the Consolidated accounts.

The effect of the recognition, reversal or write-off of the provision for inventory losses is included in cost of sales in the statement of income.

9. Recoverable taxes

Recoverable taxes items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Taxes on profit recoverable				
Withholding Income Tax (IRRF)	1,790	3,743	6,070	4,676
Corporate Income Tax (IRPJ)	29,421	21,191	29,671	34,346
Social Contribution on Net Profit (CSLL)	11,171	14,366	11,978	16,747
Subtotal	42,382	39,300	47,719	55,769
Other recoverable taxes				
Value Added Tax on Sales and Services (ICMS) – credit balance (i)	259,733	150,854	274,457	162,570
ICMS – Refund of ICMS withheld in advance (i)	81,806	67,501	81,806	67,501
ICMS on acquisitions of fixed assets	108,531	108,171	108,531	108,171
Social Integration Program (PIS)	29,085	34,927	29,384	36,257
Social Contribution on Revenue (COFINS)	134,152	161,253	135,019	168,541
Social Investment Fund (FINSOCIAL) - 1982 - securities issued to cover court-ordered debts	561	561	561	561
National Institute of Social Security (INSS)	997	-	1,040	39
Subtotal	614,865	523,267	630,798	543,640
Total	657,247	562,567	678,517	599,409
Current assets	366,620	348,650	377,940	353,401
Non-current assets	290,627	213,917	300,577	246,008

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(i) The ICMS credits amounting to R\$ 259,733 and R\$ 81,806 (R\$ 150,854 and R\$ 67,501 - Dec/23) for the Parent Company and R\$ 274,457 and R\$ 81,806 (R\$ 162,570 and R\$ 67,501 - Dec/23) for the Consolidated accounts are the result of applying different ICMS rates and of refunds of ICMS-ST (the Substitute Taxpayer Regime). The respective tax credits have been progressively consumed.

Expected realization of credits

The expected realization of amounts classified in current and non-current assets is as follows:

Expected realization	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
In the next 12 months	366,620	348,650	377,940	353,401
Between 13 and 24 months	45,718	96,613	54,477	114,327
Between 25 and 36 months	26,008	19,000	28,738	22,692
Between 37 and 48 months	165,793	35,263	168,523	39,015
Between 49 and 60 months	53,108	63,041	48,839	69,974
Total	657,247	562,567	678,517	599,409

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10. Investments

10.1. Realization of 4Bio call option

On April 30, 2024, Fundo de Investimento em Participações Kona ("Kona") submitted to RD Saúde the Notice of Exercise of the Second Put Option of shares equivalent to 15% of the capital of subsidiary 4Bio Medicamentos S.A. The transfer of shares occurred on May 3, 2024, through the payment of R\$ 117,817, in addition to a portion of R\$ 11,560 linked to the fulfillment of certain contractual conditions. As from that date, the Company became the holder of 100% of the capital of 4Bio Medicamentos S.A.

10.2. Composition and changes in investments

At September 30, 2024, the Company's investment balances are presented below:

Investee	Main activity	Interest (%)	Sept/24		Interest (%)	Dec/23	
			Parent Company	Consolidated		Parent Company	Consolidated
Direct interest							
4Bio	Retail of special medicines	100.00%	650,561	-	85.00%	346,998	-
RD Ventures FIP	Private equity investment fund	100.00%	164,772	-	100.00%	143,760	-
Stix Fidelidade	Platform of products and services for the accumulation and redemption of points	33.33%	8,442	8,442	33.33%	5,108	5,108
Vitat Cuida	Supporting health management and promoting healthy habits	100.00%	24,513	-	100.00%	18,492	-
Dr. Cuco	Digital care platform focused on adherence to treatment	100.00%	15,312	-	100.00%	15,769	-
Impulso	Advisory and consultancy in advertising and marketing	100.00%	62,619	-	100.00%	51,349	-
Dose Certa + Cuidado	Management of Self-Care Home Treatments	100.00%	42,356	-	100.00%	39,158	-
Manipulaê	Marketplace of Compounding Pharmacies	100.00%	21,787	-	100.00%	22,722	-
Kymberg	Pharmaceutical company specialized in the production of medicines	100.00%	16,592	-	100.00%	16,277	-
RD Log	Transportation and logistics company	100.00%	19	-	100.00%	-	-
Indirect interest							
Labi (i)	Healthtech focused on laboratory tests, tests, check-ups and vaccines.	25.01%	-	1,067	23.61%	-	(1,848)
Total			1,006,973	9,509		659,633	3,260
Reclassification to "Other liabilities", as provision for losses on investments						-	1,848
Classified as investments			1,006,973	9,509		659,633	5,108

(i) The provision for losses on investments at December 31, 2023 is recorded in "Other provisions".

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Changes in investment balances presented in the interim financial information are shown below:

Changes in investments	4BIO	stix	RD VENTURES	vitat	CUCO HEALTH	impulso	SafePiI	Man.pul@e	Kyberg	RD LOG	Total
	Subsidiary	Associate	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Subsidiary	
At January 1, 2023	279,118	2,396	139,134	45,960	14,804	37,644	52,174	9,944	-	-	581,174
Capital contribution	-	-	20,827	35,000	2,425	-	9,586	13,156	-	-	80,994
Business combinations	-	-	-	-	-	-	(21,174)	9,308	-	-	(11,866)
Equity in the results of subsidiaries	68,211	456	(13,009)	(29,494)	(1,716)	14,156	(4,885)	(8,556)	-	-	25,163
Restricted share compensation plan	(54)	-	-	-	-	-	-	-	-	-	(54)
At September 30, 2023	347,275	2,852	146,952	51,466	15,513	51,800	35,701	23,852	-	-	675,411
Capital contribution	-	-	4,000	7,000	-	-	6,400	1,300	1,800	-	20,500
Business combinations	-	-	-	-	-	-	-	-	14,850	-	14,850
Write-off of surplus value and goodwill	-	-	-	(30,111)	-	-	-	-	-	-	(30,111)
Equity in the results of subsidiaries	(277)	2,256	(7,192)	(9,863)	256	(451)	(2,943)	(2,430)	(373)	-	(21,017)
At December 31, 2023	346,998	5,108	143,760	18,492	15,769	51,349	39,158	22,722	16,277	-	659,633
Capital contribution	220,000	-	34,600	30,000	-	-	14,800	8,700	2,100	30	310,230
Increase in the percentage of interest in subsidiaries	59,708	-	-	-	-	-	-	-	-	-	59,708
Equity in the results of subsidiaries	23,934	3,334	(13,588)	(23,852)	(457)	11,270	(11,602)	(9,635)	(1,785)	(11)	(22,392)
Restricted share compensation plan	(79)	-	-	(127)	-	-	-	-	-	-	(206)
At September 30, 2024	650,561	8,442	164,772	24,513	15,312	62,619	42,356	21,787	16,592	19	1,006,973

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For the purpose of calculating the equity in subsidiaries and associates, the Company adjusts the assets, liabilities and the respective changes in the result. At 4Bio they are adjusted based on the purchase price allocation determined at the acquisition date. The table below shows the effects on profit (loss) for the period of subsidiaries and associate for the purposes of determining the equity in results of subsidiaries for the period ended September 30, 2024 and year ended December 31, 2023:

	Parent Company										
	4BIO A vida em primeiro lugar	stix	RD VENTURES	vitat	CUCO HEALTH	impulso soluções de néo-óptica	SafePill	Man.pula€	Kyberg	RD LOG	Total
Changes in investments											
Profit (loss) for the period	68,142	2,712	(20,201)	(35,257)	(272)	13,705	(7,828)	(9,730)	(373)	-	10,898
Amortization of surplus value arising from business combination	(206)	-	-	(4,100)	(1,188)	-	-	(1,256)	-	-	(6,750)
Equity in the results of subsidiaries at 12/31/2023	67,936	2,712	(20,201)	(39,357)	(1,460)	13,705	(7,828)	(10,986)	(373)	-	4,148
Profit (loss) for the period	24,088	3,334	(13,588)	(23,852)	172	11,270	(11,602)	(8,765)	(1,785)	(11)	(20,739)
Amortization of surplus value arising from business combination	(154)	-	-	-	(629)	-	-	(870)	-	-	(1,653)
Equity in the results of subsidiaries at 9/30/2024	23,934	3,334	(13,588)	(23,852)	(457)	11,270	(11,602)	(9,635)	(1,785)	(11)	(22,392)

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	Parent Company										
	4BIO	stix	RD VENTURES	vitat	CUCO HEALTH	impulso	SafePill	Man:pula	Kyberg	RD LOG	Sept/24
Adjusted equity											
Investment at book value	636,462	8,442	164,772	24,640	2,495	49,188	8,374	3,547	3,894	19	901,833
Purchase price allocation (surplus value of assets)	2,167	-	-	-	2,321	-	-	5,844	-	-	10,332
Deferred income tax liability on allocation adjustments	(821)	-	-	-	-	-	-	-	-	-	(821)
Restricted share compensation plan	(154)	-	-	(127)	-	-	-	-	-	-	(281)
Total adjusted equity	637,654	8,442	164,772	24,513	4,816	49,188	8,374	9,391	3,894	19	911,063
Goodwill based on expected future profitability	12,907	-	-	-	10,496	13,431	33,982	12,396	12,698	-	95,910
Investment balance	650,561	8,442	164,772	24,513	15,312	62,619	42,356	21,787	16,592	19	1,006,973

	Parent Company									
	4BIO	stix	RD VENTURES	vitat	CUCO HEALTH	impulso	SafePill	Man:pula	Kyberg	Dec/23
Adjusted equity										
Investment at book value	332,778	5,108	143,760	18,492	1,709	37,918	5,176	2,936	3,579	551,456
Purchase price allocation (surplus value of assets)	2,209	-	-	-	3,564	-	-	7,390	-	13,163
Deferred income tax liability on allocation adjustments	(821)	-	-	-	-	-	-	-	-	(821)
Restricted share compensation plan	(75)	-	-	-	-	-	-	-	-	(75)
Total adjusted equity	334,091	5,108	143,760	18,492	5,273	37,918	5,176	10,326	3,579	563,723
Goodwill based on expected future profitability	12,907	-	-	-	10,496	13,431	33,982	12,396	12,698	95,910
Investment balance	346,998	5,108	143,760	18,492	15,769	51,349	39,158	22,722	16,277	659,633

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11. Property, plant and equipment

11.1. Breakdown and changes

Fixed assets are broken down as follows:

	Average annual depreciation rates (%)	Parent Company					
		Sept/24			Dec/23		
		Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
Land	-	32,124	-	32,124	32,124	-	32,124
Buildings	2.5 - 2.7	69,837	(33,620)	36,217	69,837	(32,312)	37,525
Furniture, fittings and facilities	7.4 - 10	1,821,671	(900,934)	920,737	1,665,730	(784,841)	880,889
Machinery and equipment	7.1 - 15.8	1,088,693	(693,391)	395,302	1,029,834	(623,733)	406,101
Vehicles	20 - 23.7	167,068	(87,181)	79,887	145,958	(74,286)	71,672
Property improvements	13 - 20	2,788,456	(1,730,593)	1,057,863	2,453,427	(1,462,053)	991,374
Total		5,967,849	(3,445,719)	2,522,130	5,396,910	(2,977,225)	2,419,685

	Average annual depreciation rates (%)	Consolidated					
		Sept/24			Dec/23		
		Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
Land	-	32,124	-	32,124	32,124	-	32,124
Buildings	2.5 - 2.7	69,837	(33,620)	36,217	69,837	(32,312)	37,525
Furniture, fittings and facilities	7.4 - 10	1,831,445	(902,976)	928,469	1,673,676	(786,485)	887,191
Machinery and equipment	7.1 - 15.8	1,131,529	(707,060)	424,469	1,063,019	(632,265)	430,754
Vehicles	20 - 23.7	167,069	(87,182)	79,887	145,959	(74,287)	71,672
Property improvements	13 - 20	2,797,520	(1,734,867)	1,062,653	2,460,018	(1,465,597)	994,421
Total		6,029,524	(3,465,705)	2,563,819	5,444,633	(2,990,946)	2,453,687

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Changes in the Parent Company's fixed assets are as follows:

	Jan 1, 2023	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Sept/23	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Dec/23	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Sept/24
Changes in cost													
Land	32,124	-	-	-	32,124	-	-	-	32,124	-	-	-	32,124
Buildings	69,837	-	-	-	69,837	-	-	-	69,837	-	-	-	69,837
Furniture, fittings and facilities	1,434,220	169,540	(6,548)	8,414	1,605,626	67,016	(885)	(6,027)	1,665,730	158,538	(8,941)	6,344	1,821,671
Machinery and equipment	931,454	85,498	(11,463)	(27)	1,005,462	30,290	(4,937)	(981)	1,029,834	74,966	(17,115)	1,008	1,088,693
Vehicles	114,212	10,186	(255)	-	124,143	21,815	-	-	145,958	24,946	(3,836)	-	167,068
Property improvements	1,981,381	344,432	(3,215)	6,444	2,329,042	128,812	(634)	(3,793)	2,453,427	345,963	(15,432)	4,498	2,788,456
Total	4,563,228	609,656	(21,481)	14,831	5,166,234	247,933	(6,456)	(10,801)	5,396,910	604,413	(45,324)	11,850	5,967,849
Changes in accumulated depreciation													
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	(30,531)	(1,345)	-	-	(31,876)	(436)	-	-	(32,312)	(1,308)	-	-	(33,620)
Furniture, fittings and facilities	(647,044)	(103,987)	3,712	(4,734)	(752,053)	(37,096)	594	3,714	(784,841)	(117,668)	5,025	(3,450)	(900,934)
Machinery and equipment	(526,858)	(82,549)	9,686	9	(599,712)	(28,622)	4,517	84	(623,733)	(84,387)	14,822	(93)	(693,391)
Vehicles	(58,513)	(11,296)	205	-	(69,604)	(4,682)	-	-	(74,286)	(16,615)	3,720	-	(87,181)
Property improvements	(1,118,450)	(255,942)	1,684	(3,259)	(1,375,967)	(88,658)	468	2,104	(1,462,053)	(276,702)	9,681	(1,519)	(1,730,593)
Total	(2,381,396)	(455,119)	15,287	(7,984)	(2,829,212)	(159,494)	5,579	5,902	(2,977,225)	(496,680)	33,248	(5,062)	(3,445,719)

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Changes in the Consolidated fixed assets are as follows:

	Jan 1, 2023	Addition by business combination	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closures	Sept/23	Addition by business combination	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closures	Dec/23	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closures	Sept/24
Changes in cost															
Land	32,124	-	-	-	-	32,124	-	-	-	-	32,124	-	-	-	32,124
Buildings	69,837	-	-	-	-	69,837	-	-	-	-	69,837	-	-	-	69,837
Furniture, fittings and facilities	1,437,156	77	171,496	(6,553)	8,414	1,610,590	2,120	67,892	(899)	(6,027)	1,673,676	160,366	(8,941)	6,344	1,831,445
Machinery and equipment	946,424	1,136	97,397	(11,531)	(29)	1,033,397	(1,028)	36,582	(4,953)	(979)	1,063,019	84,617	(17,115)	1,008	1,131,529
Vehicles	114,213	-	10,186	(255)	-	124,144	-	21,815	-	-	145,959	24,946	(3,836)	-	167,069
Property improvements	1,986,701	452	345,110	(3,215)	6,444	2,335,492	(452)	129,405	(634)	(3,793)	2,460,018	348,436	(15,432)	4,498	2,797,520
Total	4,586,455	1,665	624,189	(21,554)	14,829	5,205,584	640	255,694	(6,486)	(10,799)	5,444,633	618,365	(45,324)	11,850	6,029,524

	Jan 1, 2023	Addition by business combination	Depreciation charge	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Sept/23	Addition by business combination	Depreciation charge	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Dec/23	Depreciation charge	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Sept/24
Changes in accumulated depreciation															
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	(30,531)	-	(1,345)	-	-	(31,876)	-	(436)	-	-	(32,312)	(1,308)	-	-	(33,620)
Furniture, fittings and facilities	(648,362)	(19)	(104,196)	3,715	(4,734)	(753,596)	15	(37,214)	596	3,714	(786,485)	(118,066)	5,025	(3,450)	(902,976)
Machinery and equipment	(531,347)	(207)	(85,042)	9,737	9	(606,850)	200	(30,219)	4,520	84	(632,265)	(89,524)	14,822	(93)	(707,060)
Vehicles	(58,514)	-	(11,296)	205	-	(69,605)	-	(4,682)	-	-	(74,287)	(16,615)	3,720	-	(87,182)
Property improvements	(1,121,296)	-	(256,464)	1,684	(3,259)	(1,379,335)	-	(88,834)	468	2,104	(1,465,597)	(277,432)	9,681	(1,519)	(1,734,867)
Total	(2,390,050)	(226)	(458,343)	15,341	(7,984)	(2,841,262)	215	(161,385)	5,584	5,902	(2,990,946)	(502,945)	33,248	(5,062)	(3,465,705)

11.2. Changes in the provision for pharmacies closure

The changes in the Parent Company's provision for pharmacies closure are shown below:

	Provision	Depreciation	Total properties
At January 1, 2023	(21,545)	11,429	(10,116)
Additions	(8,857)	4,801	(4,056)
Reversals	23,686	(12,785)	10,901
At September 30, 2023	(6,716)	3,445	(3,271)
Additions	(17,516)	9,347	(8,169)
Reversals	6,716	(3,445)	3,271
At December 31, 2023	(17,516)	9,347	(8,169)
Additions	(12,148)	7,753	(4,395)
Reversals	23,998	(12,815)	11,183
Changes, net	11,850	(5,062)	6,788
At September 30, 2024	(5,666)	4,285	(1,381)

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12. Intangible assets

12.1. Breakdown and changes

	Average annual amortization rates (%)	Parent Company					
		Sept/24			Dec/23		
		Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
Key money	17 - 23.4	293,435	(251,677)	41,758	280,953	(233,317)	47,636
Software license and systems implementation	20	1,217,999	(536,960)	681,039	992,300	(392,332)	599,968
Goodwill on business acquisition – Vison	(i)	22,275	(2,387)	19,888	22,275	(2,387)	19,888
Goodwill on business acquisition – Raia	(i)	780,084	-	780,084	780,084	-	780,084
Trademarks with finite useful life	20	21,618	(13,743)	7,875	20,743	(12,458)	8,285
Trademarks with indefinite useful life	(i)	151,000	-	151,000	151,000	-	151,000
Customers portfolio	6.7 - 25	41,700	(40,742)	958	41,700	(40,397)	1,303
Total		2,528,111	(845,509)	1,682,602	2,289,055	(680,891)	1,608,164

	Average annual amortization rates (%)	Consolidated					
		Sept/24			Dec/23		
		Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
Key money	17 - 23.4	295,332	(251,674)	43,658	282,850	(233,315)	49,535
Software license and systems implementation	20	1,261,091	(546,871)	714,220	1,031,064	(398,459)	632,605
Goodwill on acquisitions of investees	(i)	1,059,014	(2,387)	1,056,627	1,059,015	(2,387)	1,056,628
Platform	20	8,886	(1,548)	7,338	8,886	(1,249)	7,637
Non-compete agreement	20	833	-	833	833	-	833
Trademarks with finite useful life	20	32,509	(21,741)	10,768	31,624	(19,681)	11,943
Trademarks with indefinite useful life	(i)	151,000	-	151,000	151,000	-	151,000
Customers portfolio (Raia S.A.)	6.7 - 25	41,700	(40,742)	958	41,700	(40,397)	1,303
Customer relationship	20	9,395	(4,051)	5,344	9,395	(3,626)	5,769
Total		2,859,760	(869,014)	1,990,746	2,616,367	(699,114)	1,917,253

(i) Assets with indefinite useful lives

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Changes in the Company's intangible assets are as follows:

Changes in cost	Jan 1, 2023	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Sept/23	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Dec/23	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Sept/24
Key money	268,037	10,725	(248)	1,866	280,380	2,847	(673)	(1,601)	280,953	10,083	(568)	2,967	293,435
Software license	632,372	251,428	(2,342)	(9)	881,449	110,842	-	9	992,300	225,749	(62)	12	1,217,999
Goodwill on business acquisition – Vison	22,275	-	-	-	22,275	-	-	-	22,275	-	-	-	22,275
Goodwill on business acquisition – Raia	780,084	-	-	-	780,084	-	-	-	780,084	-	-	-	780,084
Trademarks with finite useful life	19,052	967	-	-	20,019	724	-	-	20,743	875	-	-	21,618
Trademarks with indefinite useful life	151,000	-	-	-	151,000	-	-	-	151,000	-	-	-	151,000
Customers portfolio	41,700	-	-	-	41,700	-	-	-	41,700	-	-	-	41,700
Total	1,914,520	263,120	(2,590)	1,857	2,176,907	114,413	(673)	(1,592)	2,289,055	236,707	(630)	2,979	2,528,111
Changes in accumulated amortization	Jan 1, 2023	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Sept/23	Additions	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Dec/23	Additions	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Sept/24
Key money	(205,977)	(21,850)	231	(1,088)	(228,684)	(6,266)	550	1,083	(233,317)	(16,553)	429	(2,236)	(251,677)
Software license	(249,752)	(100,412)	98	4	(350,062)	(42,266)	-	(4)	(392,332)	(144,637)	19	(10)	(536,960)
Goodwill on business acquisition – Vison	(2,387)	-	-	-	(2,387)	-	-	-	(2,387)	-	-	-	(2,387)
Trademarks with finite useful life	(10,673)	(1,390)	-	-	(12,063)	(395)	-	-	(12,458)	(1,285)	-	-	(13,743)
Customers portfolio	(39,937)	(345)	-	-	(40,282)	(115)	-	-	(40,397)	(345)	-	-	(40,742)
Total	(508,726)	(123,997)	329	(1,084)	(633,478)	(49,042)	550	1,079	(680,891)	(162,820)	448	(2,246)	(845,509)

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Changes in the consolidated intangible assets are as follows:

Changes in cost	Jan 1, 2023	Addition by business combination	Additions	Transfers	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Sept/23	Addition by business combination	Additions	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Dec/23	Additions	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Sept/24
Ke money	269,934	-	10,725	-	(248)	1,866	282,277	-	2,847	(673)	(1,601)	282,850	10,083	(568)	2,967	295,332
Software license	649,878	913	271,449	(2,004)	(2,600)	(9)	917,627	(910)	114,338	-	9	1,031,064	230,079	(65)	12	1,261,090
Goodwill on acquisitions of investees	1,087,673	275	3,136	2,004	(18,723)	-	1,074,365	-	12,656	(28,006)	-	1,059,015	-	-	-	1,059,015
Surplus value - Platform	25,386	-	-	-	-	-	25,386	-	-	(16,500)	-	8,886	-	-	-	8,886
Non-compete agreement	4,833	-	-	-	-	-	4,833	-	-	(4,000)	-	833	-	-	-	833
Trademarks with finite useful life	25,962	-	1,945	2,930	-	-	30,837	-	787	-	-	31,624	885	-	-	32,509
Trademarks with indefinite useful life	153,930	-	-	(2,930)	-	-	151,000	-	-	-	-	151,000	-	-	-	151,000
Customers portfolio - Raia	41,700	-	-	-	-	-	41,700	-	-	-	-	41,700	-	-	-	41,700
Customer relationship	9,395	-	-	-	-	-	9,395	-	-	-	-	9,395	-	-	-	9,395
Total	2,268,691	1,188	287,255	-	(21,571)	1,857	2,537,420	(910)	130,628	(49,179)	(1,592)	2,616,367	241,047	(633)	2,979	2,859,760

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Changes in accumulated amortization	Jan 1, 2023	Addition by business combination	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Sept/23	Additions	Transfers	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Dec/23	Additions	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Sept/24
Key money	(205,975)	-	(21,850)	231	(1,088)	(228,682)	(6,266)	-	550	1,083	(233,315)	(16,552)	429	(2,236)	(251,674)
Software license	(253,882)	(3)	(102,061)	349	4	(355,593)	(42,866)	-	-	-	(398,459)	(148,424)	22	(10)	(546,871)
Goodwill on acquisitions of investees	(2,387)	-	-	-	-	(2,387)	-	-	-	-	(2,387)	-	-	-	(2,387)
Surplus value - Platform	(5,775)	-	(2,939)	-	-	(8,714)	2,375	(1,249)	6,339	-	(1,249)	(299)	-	-	(1,548)
Non-compete agreement	(1,966)	-	(600)	-	-	(2,566)	600	-	1,966	-	-	-	-	-	-
Trademarks with finite useful life	(17,238)	-	(1,925)	-	-	(19,163)	(1,767)	1,249	-	-	(19,681)	(2,060)	-	-	(21,741)
Customers portfolio - Raia	(39,937)	-	(345)	-	-	(40,282)	(115)	-	-	-	(40,397)	(345)	-	-	(40,742)
Customer relationship	(3,420)	-	(154)	-	-	(3,574)	(52)	-	-	-	(3,626)	(425)	-	-	(4,051)
Total	(530,580)	(3)	(129,874)	580	(1,084)	(660,961)	(48,091)	-	8,855	1,083	(699,114)	(168,105)	451	(2,246)	(869,014)

12.2. Goodwill on the acquisition of companies

Goodwill on the acquisition of companies is subject to annual impairment testing.

Company	Goodwill amount	Acquisition
Drogaria Vison Ltda.	19,888	2/13/2008
Raia S.A.	780,084	11/10/2011
4Bio Medicamentos S.A.	25,563	10/1/2015
Dr. Cuco Desenvolvimento de Software Ltda.	10,496	11/19/2021
Healthbit Performasys Tecnologia Inteligência S.A.	17,505	3/9/2021
Amplissoftware Tecnologia Ltda.	82,895	12/22/2021
Labi Exames S.A.	52,328	8/5/2022
Eloopz Serviços de Promoção de Vendas EIRELI	8,421	8/23/2022
SafePill Comércio Varejista de Medicamentos Manipulados Ltda.	33,982	11/23/2022
ZTO Tecnologia e Serviços de Informação na Internet Ltda.	12,396	11/28/2022
Infectoria Serviços Médicos Ltda.	98	2/27/2023
Pharmaperez – Farmácia e Manipulação Ltda.	275	2/28/2023
Kymberg Farmacêutica do Brasil Ltda.	12,698	10/2/2023

As disclosed in Note 11.1. Fixed assets and Intangible assets - Accounting Policy of the financial statements for the year ended December 31, 2023, disclosed on March 5, 2024, intangible assets with indefinite useful lives, such as goodwill surplus value related to trademarks, are tested for impairment at least on an annual basis, or whenever there is indication of impairment. For the purposes of assessing impairment, assets are grouped at the lowest level for which there are separately identifiable cash flows (CGUs).

Drogaria Vison Ltda. - Goodwill in the amount of R\$ 19,888 refers to the acquisition of Drogaria Vison Ltda., on February 13, 2008, which was included in the Company's operations as from June 30, 2008. Goodwill is based on expected future profitability, pursuant to an appraisal prepared by an independent expert, and was amortized from April to December 2008. As provided for in CPC Guidance (OCPC) 02 - Clarifications on the 2008 Financial Statements, since 2009, goodwill has no longer been amortized, but has been subject to annual impairment testing ever since. The recoverable amount of the cash generating unit of 'Vison' is R\$ 128,149 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of five years. The pre-tax discount rate applied to cash flow projections is 13.8% (18.8% in 2022). The growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3% (3.3% in 2022).

Raia S.A. - The Company computed goodwill of R\$ 780,084 in the business combination with Raia S.A., occurred on November 10, 2011, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. In addition to the amount classified as goodwill, we also have the amount of R\$ 151,700 allocated as Trademarks, totaling R\$ 931,784 in intangible assets with indefinite useful lives linked to the cash-generating unit 'Raia'. The recoverable amount of the cash generating unit of 'Raia' is R\$ 8,075,348 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of five years. The pre-tax discount rate applied to cash flow projections is 13.8% (16.0% in 2022). The growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3% (3.3% in 2022).

4Bio Medicamentos S.A. - The Company computed goodwill of R\$ 25,563 in the business combination with 4Bio Medicamentos S.A., occurred on October 1, 2015, of which the balance was supplemented by the final adjustment of the price at March 31, 2016 of R\$ 2,040, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of '4Bio' is R\$ 306,926 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of five years. The pre-tax discount rate applied to cash flow projections is 13.2% (18.9% in 2022). The growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3% (3.3% in 2022).

Vitat Serviços em Saúde Ltda. – The Company computed goodwill of R\$ 20,886 in the business combination with *Vitat Negócios em Saúde Ltda.* (formerly B2U Editora S.A.), occurred on April 1, 2021, which was based on expected future profitability arising from the difference between the balances of assets assigned and those received. At December 31, 2023, RD Saúde's Management decided to record the write-off of the goodwill.

Dr. Cuco Desenvolvimento de Software Ltda. - The Company computed goodwill of R\$ 10,496 in the business combination with *Dr. Cuco Desenvolvimento de Software Ltda.*, occurred on November 19, 2021, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'Dr Cuco' is R\$ 70,789 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of ten years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

Healthbit Performasys Tecnologia Inteligência S.A. - The Company computed goodwill of R\$ 17,505 in the business combination with *Healthbit Performasys Tecnologia Inteligência S.A.*, occurred on March 9, 2021, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'Healthbit' is R\$ 85,384 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of ten years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

Amplissoftware Tecnologia Ltda. - The Company computed goodwill of R\$ 82,895 in the business combination with *Amplissoftware Tecnologia Ltda.*, occurred on December 22, 2021, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'Amplimed' is R\$ 128,054 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of ten years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

Labi Exames S.A. - The Company computed goodwill of R\$ 52,328 in the acquisition of interest in *Labi Exames S.A.*, occurred on August 5, 2022, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'Labi' is R\$ 220,446 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of ten years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

Eloopz Serviços de Promoção de Vendas EIRELI - The Company computed goodwill of R\$ 8,421 in the acquisition of interest in *Eloopz Serviços de Promoção de Vendas EIRELI*, occurred on August 23, 2022, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'Eloopz' is R\$ 675,134 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of five years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

SafePill Comércio Varejista de Medicamentos Manipulados Ltda - The Company computed goodwill of R\$ 33,982 in the acquisition of interest in *SafePill*, occurred on November 25, 2022, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'SafePill' is R\$ 734,688 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of ten years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

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ZTO Tecnologia e Serviços de Informação na Internet Ltda - Manipulaê - The Company computed goodwill of R\$ 12,396 in the acquisition of interest in Manipulaê, occurred on December 1, 2022, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received. The recoverable amount of the cash generating unit of 'Manipulaê' is R\$ 193,839 at December 31, 2023 and was determined based on the calculation of the value in use considering the cash flow projections based on financial estimates approved by Management for a period of ten years. The pre-tax discount rate, applied to cash flow projections, is 15.6%, and the growth rate used to extrapolate the unit's cash flow for a period over five years is 3.3%.

Infectoria Serviços Médicos Ltda. - The Company computed goodwill of R\$ 98 in the acquisition of interest in Infectoria, occurred on February 27, 2023, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received.

Pharmaperez – Farmácia e Manipulação Ltda. - Biocell - The Company computed goodwill of R\$ 275 in the acquisition of interest in Pharmaperez, occurred on February 28, 2023, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received.

Kymberg Farmacêutica do Brasil Ltda. - The Company computed goodwill of R\$ 12,698 in the acquisition of interest in Kymberg, occurred on October 2, 2023, which is based on expected future profitability arising from the difference between the balances of assets assigned and those received.

12.3. Changes in the provision for pharmacies closure

The changes in the Parent Company's provision for pharmacies closure are shown below:

	Provision	Amortization	Total intangible assets
At January 1, 2023	(3,320)	2,317	(1,003)
Additions	(1,464)	1,233	(231)
Reversals	3,321	(2,317)	1,004
At September 30, 2023	(1,463)	1,233	(230)
Additions	(3,057)	2,314	(743)
Reversals	1,464	(1,234)	230
At December 31, 2023	(3,056)	2,313	(743)
°Additions	(129)	94	(35)
Reversals	3,108	(2,340)	768
Changes, net	2,979	(2,246)	733
At September 30, 2024	(77)	67	(10)

13. Employee benefits

(a) Profit sharing program

The Group has a profit sharing and bonus program intended mainly to measure the performance of employees during the year. Both programs have a formal plan and the amounts payable may be reasonably estimated before the information preparation period, and settled in the short term. On a monthly basis, a liability and an expense for profit sharing are recognized in the statement of income based on estimates of achievement of operating targets and specific objectives established and approved by Management. The recognition as liabilities is made in the account of salaries and social charges and in the statement of income the recognition is made in the accounts of selling expenses and general and administrative expenses (Note 22).

(b) Other benefits

Other short-term benefits are also granted to employees, such as life insurance, health and dental care, housing allowance, funeral assistance, maternity leave and scholarship, which are recognized on an accrual basis and whose right is extinguished at the end of the employment relationship with the Group. The Group does not grant post-employment benefits such as “Plano Gerador de Benefício Livre” (PGBL), “Vida Gerador de Benefício Livre” (VGBL), defined benefit pension plan and/or any retirement or post-employment assistance plan, severance pay benefits or other long-term benefits. Part of the benefits granted to the officers include a restricted share plan, classified as an equity instrument. The fair value of share-based payments is recognized in profit or loss in accordance with the granting period, against equity (see Note 20 d).

14. Suppliers and Suppliers – Forfait and FIDC - Credit Rights Investment Fund

Supplier items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Goods suppliers	4,917,086	4,416,143	5,417,526	4,845,237
Service providers	292,885	239,485	299,468	245,450
Materials suppliers	31,785	52,115	32,255	52,704
Assets suppliers	17,983	10,854	18,078	11,819
Adjustment to present value	(58,349)	(59,553)	(63,563)	(63,756)
Total	5,201,390	4,659,044	5,703,764	5,091,454
Suppliers	5,040,787	4,493,044	5,558,831	4,939,203
Suppliers – FIDC – Credit Rights Investment Fund	160,603	156,991	144,933	143,242
Suppliers - Forfait	-	9,009	-	9,009

14.1. Suppliers – Forfait and FIDC - Credit Rights Investment Fund

RD Saúde has agreements with RD FIDC and Financial Institutions, through which the suppliers of goods and services can receive in advance their amounts receivable owed by RD Saúde. This operation is solely intended to facilitate the cash flow of suppliers without the Company having to advance their payments.

The Company's Management, based on NBC TG 03 (R3) - Statement of Cash Flows and NBC TG 40 (R2) - Financial Instruments: Disclosure, considered the qualitative aspects on the issue and concluded that there are no significant impacts since the economic substance of the transaction is maintained as an operating activity and there are no changes in the conditions originally agreed with suppliers, such as in the original maturities and amounts.

In the third quarter of 2024, certain suppliers assigned their rights to receive Company notes to RD FIDC, allowing suppliers to receive in advance their amounts receivable, accordingly, RD FIDC becomes creditor of the operation and RD Saúde settles the notes on the same date originally agreed with its supplier. RD Saúde receives a commission from the financial institutions for this intermediation and confirmation of the notes payable. This advance of supplier notes generated to the Company an intermediation revenue for the referral of suppliers of R\$ 9,020 (R\$ 6,390 in the nine-month period ended September 30, 2023). In this operation, the financial institution takes into consideration the credit risk of the buyer (in this case, the Company). There is no change in the pre-established terms and other conditions after the assignment of the receivables. In addition, there is no obligation that results in expenses for the Company.

At September 30, 2024, the balance payable negotiated by suppliers and accepted by RD Saúde amounted to R\$160,603 (R\$ 166,000 - Dec/23) in the Parent company and R\$ 144,933 (R\$ 152,251 - Dec/23) in the Consolidated. These amounts are classified as “Suppliers – FIDC” or “Suppliers – Forfait” and the cash flows resulting this operation are classified as operating activities in the Statement of Cash Flows.

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15. Borrowings and debentures

(a) Breakdown

Borrowings items	Average annual long-term interest rate	Parent Company		Consolidated	
		Sept/24	Dec/23	Sept/24	Dec/23
Debentures					
3 rd issue of debentures - CRIs	98.50% of CDI	249,498	256,155	249,498	256,155
4 th issue of debentures	106.99% of CDI	309,455	300,921	309,455	300,921
5 th issue of debentures	100.00% of CDI + 1.49% p.a.	509,573	528,154	509,573	528,154
6 th issue of debentures - CRIs	100.00% of CDI + 0.70% p.a.	248,920	256,088	248,920	256,088
7 th issue of debentures - CRIs	100.00% of CDI + 0.75% p.a.	556,154	539,372	556,154	539,372
8 th issue of debentures - CRIs – 1 st series	100.00% of CDI + 0.30% p.a.	350,346	360,057	350,346	360,057
8 th issue of debentures - CRIs – 2 nd series	100.00% of CDI + 0.65% p.a.	148,656	152,812	148,656	152,812
8 th issue of debentures - CRIs – 3 rd series	100.00% of CDI + 1.10% p.a.	193,352	198,820	193,352	198,820
9 th issue of debentures	100.00% of CDI + 0.65% p.a.	625,092	-	625,092	-
Total debentures		3,191,046	2,592,379	3,191,046	2,592,379
Borrowings					
Direct loans - Law 4,131	100.00% of CDI + 1.30% p.a.	-	-	-	100,490
Direct loans - Law 4,131	100.00% of CDI + 1.37% p.a.	-	-	32,417	32,451
Direct loans - Law 4,131	100.00% of CDI + 1.42% p.a.	-	-	-	41,055
Direct loans - Law 4,131	100.00% of CDI + 1.45% p.a.	-	-	-	53,398
Direct loans - Law 4,131	100.00% of CDI + 2.61% p.a.	-	310,930	-	310,930
Direct loans - Law 4,131	100.00% of CDI + 1.35% p.a.	-	-	50,722	-
Total borrowings		-	310,930	83,139	538,324
Total		3,191,046	2,903,309	3,274,185	3,130,703
Current liabilities		535,898	377,207	619,037	604,601
Non-current liabilities		2,655,148	2,526,102	2,655,148	2,526,102

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The amounts above have the following payment flow forecast:

Payment forecast	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
2024	50,549	377,207	82,966	604,601
2025	483,677	467,805	534,399	467,805
2026	394,060	394,337	394,060	394,337
2027 and thereafter	2,262,760	1,663,960	2,262,760	1,663,960
Total	3,191,046	2,903,309	3,274,185	3,130,703

(b) Characteristics of the debentures

Debentures

Type of issue	Issue amount	Quantity outstanding	Issue	Maturity	Annual charges	Unit price
3 rd issue – Single Series	R\$ 250,000	250,000	3/15/2019	Mar/2026	98.50% of CDI	R\$ 1
4 th issue – Single Series	R\$ 300,000	300,000	6/17/2019	Jun/2027	106.99% of CDI	R\$ 1
5 th issue – Single Series	R\$ 500,000	500,000	1/25/2022	Jan/2029	100% of CDI + 1.49% p.a.	R\$ 1
6 th issue – Single Series	R\$ 250,000	250,000	3/7/2022	Mar/2027	100% of CDI + 0.70% p.a.	R\$ 1
7 th issue – Single Series	R\$ 550,000	550,000	6/26/2022	Jun/2029	100% of CDI + 0.75% p.a.	R\$ 1
8 th issue - 1 st series	R\$ 350,000	350,000	9/15/2023	Sept/2025	100% of CDI + 0.30% p.a.	R\$ 1
8 th issue - 2 nd series	R\$ 150,000	150,000	9/15/2023	Sept/2027	100% of CDI + 0.65% p.a.	R\$ 1
8 th issue - 3 rd series	R\$ 200,000	200,000	9/15/2023	Sept/2030	100% of CDI + 1.10% p.a.	R\$ 1
9 th issue – Single Series	R\$ 600,000	600,000	4/22/2024	Apr/2031	100% of CDI + 0.65% p.a.	R\$ 1

(*) Weighted average rate of series.

On February 1, 2019, the Company approved, through the Extraordinary Meeting of the Board of Directors, the 3rd issue of non-convertible, simple unsecured debentures in a single series, in the total amount of R\$ 250,000, with remuneration of 98.5% of CDI and payment term of seven years. Interest payments will be semi-annual, and principal will be amortized in two equal annual and consecutive installments, the last installment to be paid on March 13, 2026. The funds raised are being used for the construction, expansion, development and renovation of certain properties indicated by the Company. This operation is linked to the real estate receivables certificates issued by Vert Companhia Securitizadora, which were issued with guarantee in the "CRI" debentures, object of a public offering for distribution under CVM Instruction 400.

On June 17, 2019, the Company carried out the 4th issue of non-convertible, simple unsecured debentures in a single series for public distribution with restricted efforts (CVM 476), with settlement on July 12, 2019, in the amount of R\$ 300,000, with remuneration of 106.99% of CDI and payment term of eight years. Interest payments will be semi-annual, and principal will be amortized in two equal annual and consecutive installments, the last installment to be paid on June 17, 2027. The funds were used to improve the working capital.

On January 25, 2022, the Company carried out the 5th issue of non-convertible, simple unsecured debentures in a single series for public distribution with restricted efforts (CVM 476), with settlement on February 16, 2022, in the amount of R\$ 500,000, with remuneration of 100% of CDI, plus a surcharge of 1.49% per year, and payment term of seven years. Interest payments will be semi-annual, and principal will be amortized in two equal annual and consecutive installments, the last installment to be paid on January 25, 2029. The funds will be used to improve the working capital.

On March 7, 2022, the Company carried out the 6th issue of non-convertible, simple unsecured debentures in a single series for public distribution with restricted efforts (CVM 476), with settlement on March 17, 2022, in the amount of R\$ 250,000, with remuneration of 100% of CDI, plus a surcharge of 0.70% per year, and payment term of five years. Interest payments will be semi-annual, and principal will be amortized in two equal annual and consecutive installments, the last installment to be paid on March 8, 2027. The funds raised will be used for the construction, expansion, development and renovation of certain properties indicated by the Company. This operation is linked to the real estate receivables certificates, which were issued with guarantee in the "CRI" debentures, object of a public offering for distribution under CVM Instruction 476.

On June 26, 2022, the Company carried out the 7th issue of non-convertible, simple unsecured debentures in a single series for public distribution with restricted efforts (CVM 476), with settlement on June 29, 2022, in the amount of R\$ 550,000, with remuneration of 100% of the cumulative variation of the average daily rates of the DI, plus a surcharge of 0.75% per year and payment term of five years. Interest payments will be semi-annual, and principal will be amortized in two equal annual and consecutive installments, the last installment to be paid on June 25, 2029. The funds raised will be used for the construction, expansion, development and renovation of certain properties indicated by the Company. This operation is linked to the real estate receivables certificates, which were issued with guarantee in the "CRI" debentures, object of a public offering for distribution under CVM Instruction 476.

On September 15, 2023, the Company carried out the 8th issue of non-convertible, simple unsecured debentures, in three series, for public distribution with firm placement guarantee, pursuant to CVM Resolutions 160 and 60, as well as other applicable legal and regulatory provisions, with settlement on September 15, 2023, in the amounts of R\$ 350,000 for the 1st series, R\$ 150,000 for the 2nd series and R\$ 200,000 for the 3rd series, with remuneration of 100% of the cumulative variation of the average daily rates of the DI, plus a surcharge of 0.30% p.a. for the 1st series, 0.65% p.a. for the 2nd series, and 1.10% p.a. for the 3rd series, with payment term of two, four and seven years, respectively. Interest payments will be semi-annual, and principal will be amortized for the 1st series on September 11, 2025, for the 2nd series on September 13, 2027, and for the 3rd series in two equal annual and consecutive installments, the last installment to be paid on September 12, 2030. The funds raised were used for real estate costs and expenses referring to the payment of rentals of certain properties indicated by the Company. This operation is linked to the real estate receivables certificates, which were issued with guarantee in the "CRI" debentures, object of a public offering for distribution under CVM Resolutions 160 and 60.

On April 22, 2024, the Company carried out the 9th issue of non-convertible, simple unsecured debentures in a single series for public distribution with restricted efforts (CVM 160), with settlement on May 3, 2024, in the amount of R\$ 600,000, with remuneration of 100% of the cumulative variation of the average daily rates of the DI, plus a surcharge of 0.65% per year, and payment term of seven years. Interest payments will be semi-annual, and principal will be amortized in two equal annual and consecutive installments, the last installment to be paid on April 22, 2031. The funds were used to strengthen cash.

The costs incurred on the issues of the Company's debentures (2019 - 3rd and 4th issues, 2022 - 5th, 6th and 7th issues, 2023 - 8th, and 2024 - 9th issue), including fees, commissions and other costs are classified in the line item of the respective debentures, and will be recognized over the total period of the debt. At September 30, 2024, the amount to be recognized was R\$ 28,000 (R\$ 31,709 – Dec/2023), and is presented net in debentures balance.

The Company's debentures are conditioned to the compliance with the following covenants:

(i) Net Debt / EBTIDA: cannot exceed 3 times.

The calculation of net debt, the basis for determining the covenants calculation of Company's debentures, considers the balances of borrowings. As described in Note 14 (b), the lease obligations are being presented in a separate line item in the financial statements, and, therefore, are not included in the net debt calculation.

Covenants are measured quarterly and, at September 30, 2024, the Company was in compliance with such requirements.

The non-compliance with the covenants for two consecutive quarters can be considered as a default event and consequently result in early maturity.

The Group monitors clauses subject to compliance with non-financial covenants, in order to ensure that they are being complied with. At September 30, 2024, the Company was in compliance with these covenants.

(c) Characteristics of borrowings

On March 26, 2021, the Company carried out loan operation – 4131, in the amount of R\$ 300,000, with remuneration of 100% of the cumulative variation of the average daily rates of the CDI, plus a surcharge of 2.61% per year and payment term of three years. Interest payments will be semi-annual, and amortization of principal will be carried out on the maturity date. The funds were used to improve the working capital.

The contract of loan operation - 4131 was fully settled on the due date, in March 2024.

The transaction costs incurred in loan operation - 4131 are 0.30% referring to the amount of R\$ 300,000, with a term of three years, including fees, commissions and other costs, and are classified in the line item of the respective borrowings, and will be recognized over the total period of the debt. At September 30, 2024, the amount was fully recognized in profit or loss (R\$ 50 to be recognized in Dec/23, being presented net in the borrowings balance).

The loan operations – 4131 are not conditioned to compliance with financial and non-financial covenants.

(d) Characteristics of borrowings - Subsidiaries

On June 7, 2023, the subsidiary 4Bio carried out loan operation Swap – 4131, in the amount of R\$ 53,000, with remuneration of 100% of the cumulative variation of the average daily rates of the CDI, plus a surcharge of 1.45% per year and payment term of one year. Interest payments will be quarterly, and amortization of principal will be carried out on the maturity date. The funds were used to improve the working capital.

The loan operation Swap - 4131 was fully settled on the due date, in June 2024.

On July 14, 2023, the subsidiary 4Bio carried out loan operation Swap – 4131, in the amount of R\$ 40,000, with remuneration of 100% of the cumulative variation of the average daily rates of the CDI, plus a surcharge of 1.42% per year and payment term of one year. Interest payments will be quarterly, and amortization of principal will be carried out on the maturity date. The funds were used to improve the working capital.

The loan operation Swap - 4131 was fully settled on the due date, in July 2024.

On September 14, 2023, the subsidiary 4Bio carried out loan operation – 4131, in the amount of R\$ 100,000, with remuneration of 100% of the cumulative variation of the average daily rates of the CDI, plus a surcharge of 1.30% per year and payment term of one year. Interest payments will be quarterly, and amortization of principal will be carried out on the maturity date. The funds were used to improve the working capital.

The loan operation - 4131 was fully settled on the due date, in September 2024.

On November 20, 2023, the subsidiary 4Bio carried out loan operation – 4131, in the amount of R\$ 32,000, with remuneration of 100% of the cumulative variation of the average daily rates of the CDI, plus a surcharge of 1.37% per year and payment term of one year. Interest payments will be quarterly, and amortization of principal will be carried out on the maturity date. The funds were used to improve the working capital.

On February 15, 2024, the subsidiary 4Bio carried out loan operation Swap – 4131, in the amount of R\$ 50,000, with remuneration of 100% of the cumulative variation of the average daily rates of the CDI, plus a surcharge of 1.35% per year and payment term of one year. Interest payments will be quarterly, and amortization of principal will be carried out on the maturity date. The funds were used to improve the working capital.

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(e) Reconciliation of net debt

The analysis of and the changes in net debt are presented below:

Composition and changes in net debt	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Short-term borrowings	535,898	377,208	619,037	604,601
Long-term borrowings	2,655,148	2,526,102	2,655,148	2,526,102
Total debt	3,191,046	2,903,310	3,274,185	3,130,703
(-) Cash and cash equivalents (Note 5)	(331,624)	(318,002)	(410,511)	(412,321)
Net debt	2,859,422	2,585,308	2,863,674	2,718,382

Changes in net debt	Parent Company		
	Borrowings	Cash and cash equivalents	Net debt
Net debt at January 1, 2023	2,239,606	(364,374)	1,875,232
Funding	686,568	-	686,568
Accrued interest	233,613	-	233,613
Payment of interest	(249,925)	-	(249,925)
Amortization of principal	(44,480)	-	(44,480)
Transaction cost, net	3,708	-	3,708
Decrease in cash and cash equivalents	-	(166,784)	(166,784)
Net debt at September 30, 2023	2,869,090	(531,158)	2,337,932
Accrued interest	89,281	-	89,281
Payment of interest	(56,656)	-	(56,656)
Transaction cost, net	1,594	-	1,594
Increase in cash and cash equivalents	-	213,156	213,156
Net debt at December 31, 2023	2,903,309	(318,002)	2,585,307
Funding	600,000	-	600,000
Accrued interest	253,441	-	253,441
Payment of interest	(269,464)	-	(269,464)
Amortization of principal	(300,000)	-	(300,000)
Transaction cost, net	3,760	-	3,760
Decrease in cash and cash equivalents	-	(13,622)	(13,622)
Net debt at September 30, 2024	3,191,046	(331,624)	2,859,422

Changes in net debt	Consolidated		
	Borrowings	Cash and cash equivalents	Net debt
Net debt at January 1, 2023	2,317,904	(433,541)	1,884,363
Funding	1,027,718	-	1,027,718
Accrued interest	249,942	-	249,942
Payment of interest	(264,764)	-	(264,764)
Amortization of principal	(230,043)	-	(230,043)
Transaction cost, net	3,708	-	3,708
Decrease in cash and cash equivalents	-	(160,045)	(160,045)
Net debt at September 30, 2023	3,104,465	(593,586)	2,510,879
Funding	31,147	-	31,147
Accrued interest	97,276	-	97,276
Payment of interest	(64,130)	-	(64,130)
Amortization of principal	(39,648)	-	(39,648)
Transaction cost, net	1,594	-	1,594
Increase in cash and cash equivalents	-	181,265	181,265
Net debt at December 31, 2023	3,130,704	(412,321)	2,718,383
Funding	650,000	-	650,000
Accrued interest	272,050	-	272,050
Payment of interest	(289,329)	-	(289,329)
Amortization of principal	(493,000)	-	(493,000)
Transaction cost, net	3,760	-	3,760
Increase in cash and cash equivalents	-	1,810	1,810
Net debt at September 30, 2024	3,274,185	(410,511)	2,863,674

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16. Leases

As a lessee

Right-of-use assets

Breakdown of Parent Company and Consolidated right-of-use assets:

Right-of-use assets	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Operating real estate	3,376,518	3,094,861	3,377,802	3,094,950
Residential real estate	26,686	18,889	26,954	19,514
Distribution/administrative centers	335,013	355,947	337,598	359,303
Vehicles	7,416	10,232	7,417	10,233
Total	3,745,633	3,479,929	3,749,771	3,484,000

The changes in the Parent Company and Consolidated right-of-use assets are presented below:

	Parent Company				
	Operating real estate	Residential real estate	Distribution/administrative centers	Vehicles	Total
At 1/1/2023	2,963,118	18,024	391,396	2,241	3,377,799
New agreements	345,833	9,059	2,521	10,189	367,602
Remeasurements ⁽ⁱ⁾	389,439	(3,728)	51,452	(580)	436,583
Termination of agreements	(3,475)	(785)	-	-	(4,260)
Depreciation	(608,262)	(3,700)	(80,345)	(460)	(692,767)
At 9/30/2023	3,086,653	18,870	365,024	11,390	3,481,937
New agreements	69,384	2,550	(41)	(1,032)	70,861
Remeasurements ⁽ⁱ⁾	127,333	(1,383)	15,860	16	141,826
Termination of agreements	(34)	(2)	-	-	(36)
Depreciation	(188,475)	(1,146)	(24,896)	(142)	(214,659)
At 12/31/2023	3,094,861	18,889	355,947	10,232	3,479,929
New agreements	423,978	12,379	13,086	399	449,842
Remeasurements ⁽ⁱ⁾	508,056	(726)	39,018	(1,110)	545,238
Termination of agreements	(15,312)	(2)	-	-	(15,314)
Depreciation	(635,065)	(3,854)	(73,038)	(2,105)	(714,062)
At 9/30/2024	3,376,518	26,686	335,013	7,416	3,745,633

	Consolidated				
	Operating real estate	Residential real estate	Distribution/administrative centers	Vehicles	Total
At 1/1/2023	2,963,409	18,688	394,113	2,242	3,378,452
New agreements	345,833	9,059	2,521	10,189	367,602
Remeasurements ⁽ⁱ⁾	389,428	(3,677)	51,890	(580)	437,061
Termination of agreements	(3,475)	(785)	-	-	(4,260)
Depreciation	(608,408)	(3,768)	(81,762)	(460)	(694,398)
At 9/30/2023	3,086,787	19,517	366,762	11,391	3,484,457
New agreements	69,384	2,550	(40)	(1,033)	70,861
Remeasurements ⁽ⁱ⁾	127,333	(1,383)	17,960	16	143,926
Termination of agreements	(34)	(2)	-	-	(36)
Depreciation	(188,520)	(1,168)	(25,378)	(142)	(215,208)
At 12/31/2023	3,094,950	19,514	359,304	10,232	3,484,000
New agreements	425,261	12,379	13,452	399	451,491
Remeasurements ⁽ⁱ⁾	508,056	(726)	39,417	(1,109)	545,638
Termination of agreements	(15,312)	(322)	-	-	(15,634)
Depreciation	(635,153)	(3,891)	(74,575)	(2,105)	(715,724)
At 9/30/2024	3,377,802	26,954	337,598	7,417	3,749,771

(i) The Company remeasures the right-of-use assets in order to reflect changes in future payments; changes in terms initially determined for the implementation of NBC TG 06 (R3) / IFRS 16 - Leases and contracts recognized as operating leases (NBC TG 06 (R3) / IAS 17 - Leases), initially determined as short-term contracts.

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Lease liabilities

The changes in the Parent Company and Consolidated lease liabilities are as follows:

Leases	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Operating real estate	3,834,496	3,486,567	3,835,780	3,486,663
Residential real estate	13,986	17,004	14,518	17,580
Distribution/administrative centers	435,570	418,723	438,014	422,231
Vehicles	6,457	10,287	6,457	10,287
Total	4,290,509	3,932,581	4,294,769	3,936,761

The changes in the Parent Company and Consolidated lease liabilities are as follows:

	Parent Company				
	Operating real estate	Residential real estate	Distribution/administrative centers	Vehicles	Total
At 1/1/2023	3,258,706	(8,442)	487,897	(1,938)	3,736,223
New agreements	345,833	9,059	2,521	10,189	367,602
Remeasurements ⁽ⁱ⁾	389,439	(3,728)	51,452	(580)	436,583
Transfers	61,039	29,643	(95,671)	4,989	-
Interest	215,449	1,738	22,898	634	240,719
Payments / compensations	(788,100)	(8,375)	(54,341)	(1,035)	(851,851)
At 9/30/2023	3,482,366	19,895	414,756	12,259	3,929,276
New agreements	69,384	2,539	(41)	(1,032)	70,850
Remeasurements ⁽ⁱ⁾	127,333	(1,383)	15,860	16	141,826
Interest	81,501	609	7,344	401	89,855
Payments / compensations	(274,017)	(4,656)	(19,196)	(1,357)	(299,226)
At 12/31/2023	3,486,567	17,004	418,723	10,287	3,932,581
New agreements	423,898	12,485	13,086	399	449,868
Remeasurements ⁽ⁱ⁾	508,057	(727)	39,017	(1,136)	545,211
Interest	272,822	3,002	22,737	1,091	299,652
Payments / compensations	(855,523)	(18,073)	(58,954)	(4,253)	(936,803)
At 9/30/2024	3,835,821	13,691	434,609	6,388	4,290,509

	Consolidated				
	Operating real estate	Residential real estate	Distribution/administrative centers	Vehicles	Total
At 1/1/2023	3,258,976	(7,827)	490,797	(1,938)	3,740,008
New agreements	345,833	9,059	2,521	10,189	367,602
Remeasurements ⁽ⁱ⁾	389,439	(3,677)	51,890	(580)	437,072
Transfers	61,039	29,643	(95,671)	4,989	-
Interest	215,449	1,747	23,055	634	240,885
Payments / compensations	(788,226)	(8,452)	(55,928)	(1,035)	(853,641)
At 9/30/2023	3,482,510	20,493	416,664	12,259	3,931,926
New agreements	69,384	2,539	(41)	(1,032)	70,850
Interest	81,501	611	7,384	401	89,897
Payments / compensations	(274,065)	(4,680)	(19,736)	(1,357)	(299,838)
At 12/31/2023	3,486,663	17,580	422,231	10,287	3,936,761
New agreements	425,181	12,485	13,452	399	451,517
Remeasurements ⁽ⁱ⁾	508,057	(727)	39,417	(1,136)	545,611
Interest	272,826	3,007	22,938	1,091	299,862
Payments / compensations	(855,622)	(18,122)	(60,985)	(4,253)	(938,982)
At 9/30/2024	3,837,105	14,223	437,053	6,388	4,294,769

(i) The Company remeasures the lease liabilities in order to reflect changes in future payments; changes in terms initially determined for the implementation of NBC TG 06 (R3) / IFRS 16 - Leases and contracts recognized as operating leases (NBC TG 06 (R3) / IAS 17 - Leases).

The maturities of lease liabilities are classified according to the following schedule:

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Analysis of maturities - Lease liabilities	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Less than 1 year	945,432	856,427	947,083	858,467
Current	945,432	856,427	947,083	858,467
1 to 5 years	2,604,002	2,453,166	2,606,611	2,455,306
Over 5 years	741,075	622,988	741,075	622,988
Non-current	3,345,077	3,076,154	3,347,686	3,078,294
Total	4,290,509	3,932,581	4,294,769	3,936,761

Future payments to be made to the lessor may give the Group the right to be credited with PIS and COFINS. Therefore, the recorded amount of the right-of-use asset against the lease liability already includes potential future credit.

The potential right to PIS and COFINS recoverable embedded in future lease payments is presented below:

Future considerations	Parent Company / Consolidated	Potential PIS / COFINS (9.25%)
Less than 1 year	729,219	67,453
1 to 2 years	686,569	63,508
2 to 3 years	555,531	51,387
3 to 4 years	419,755	38,827
4 to 5 years	312,587	28,914
Over 5 years	783,105	72,437
Total	3,486,766	322,526

The right to use PIS and COFINS credits comprises only contracts whose lessor is a legal entity. The Company has lease contracts for both lessors, corporate and individual.

In compliance with CVM Circular Letter 02/2019 and NBC TG 06 (R3) / IFRS 16, justified by the fact that the Group has not applied the methodology of nominal flows due to the prohibition imposed by NBC TG 06 (R3) of future inflation projection and in order to provide additional information to the users of the Group's financial statements, the analysis of contract maturities and installments not yet discounted at September 30, 2024 is presented below:

Year	Parent Company			Consolidated		
	Amounts of installments not yet discounted	Estimated interest (future) ⁽ⁱ⁾	Net present value	Amounts of installments not yet discounted	Estimated interest (future) ⁽ⁱ⁾	Net present value
2024	319,720	(88,664)	231,056	321,371	(88,664)	232,707
2025	1,247,044	(311,129)	935,915	1,247,044	(311,129)	935,915
2026	1,028,170	(245,729)	782,441	1,028,170	(245,729)	782,441
2027	821,069	(189,830)	631,239	821,069	(189,830)	631,239
2028	626,809	(144,060)	482,749	629,418	(144,060)	485,358
2029 and thereafter	1,538,310	(311,201)	1,227,109	1,538,310	(311,201)	1,227,109
Total	5,581,122	(1,290,613)	4,290,509	5,585,382	(1,290,613)	4,294,769

(i) The present value of the leases payable was calculated considering the projection of future fixed payments, discounted at the rate of 11.21% p.a. (13.73% p.a. – Dec/23), which was built from the basic interest rate released by the Central Bank of Brazil (BACEN).

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Amount recognized in the statement of income

Amount recognized in the statement of income	Parent Company		Consolidated	
	Sept/24	Sept/23	Sept/24	Sept/23
Amortization of right-of-use assets	714,062	692,767	712,399	691,136
Interest on lease liabilities	299,652	240,719	299,862	240,885
Adjustment for lease write-off (contracts terminated)	(6,232)	(1,023)	(6,232)	(1,023)
Variable payments not included in the measurement of lease liabilities	37,177	85,337	37,474	85,896
Revenue on subleases of right-of-use assets	3,027	2,292	3,027	2,292
Expenses related to short-term and/or low-value leases	23,807	15,533	23,807	15,533
Discounts on property rental	-	(32)	-	(32)

(i) Payment of variable leases based on sales

Some operating real estate leases contain variable lease payments based on a percentage of 2% to 12% of the sales made during the period in the leased operating real estate. These payment conditions are common for stores in the country where the Group operates. Variable lease payments for the nine-month period ended September 30, 2024 amounted to R\$ 5,386 (R\$ 3,292 in Sept/23) for Parent Company and Consolidated accounts.

(ii) Leases fitting into exceptions and practical expedients

The lease agreements identified and that fall within the scope of exemption mainly refer to lease of printers, forklifts, scales, power generators, electron aligners and photovoltaic plates.

The Group also leases equipment with contracts of up to one year. These leases are short-term and/or low-value leases. The Group opted not to recognize the right-of-use assets and the lease liabilities of such items.

As a lessor

The Group subleases some of the properties to third parties. The Group has classified these leases as operating leases because they do not transfer substantially all the risks and rewards of ownership of assets.

The table below presents an analysis of maturities of lease payments, showing undiscounted lease payments to be received after the reporting date:

Undiscounted lease payments	Parent Company and Consolidated	
	Sept/24	Dec/23
Less than 1 year	2,111	2,100
1 to 2 years	1,394	1,463
2 to 3 years	1,081	889
3 to 4 years	773	775
4 to 5 years	539	441
Over 5 years	754	987
Total	6,652	6,655

17. Provision for contingencies and judicial deposits

Breakdown of balances and changes in provisions

At September 30, 2024, the Group had the following provisions and corresponding judicial deposits relating to legal proceedings:

Judicial deposit items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Labor and social security	98,009	105,146	98,009	105,146
Tax ⁽ⁱ⁾	22,966	49,606	189,333	205,285
Civil	17,694	11,994	17,694	12,014
Subtotal	138,669	166,746	305,036	322,445
(-) Corresponding judicial deposits	-	(8,987)	-	(8,987)
Total	138,669	157,759	305,036	313,458
Current liabilities	69,726	57,224	69,726	57,224
Non-current liabilities	68,943	100,535	235,310	256,234

(i) One of the Company's subsidiaries is a party to lawsuits challenging the payment of the differences in ICMS rates in certain states, recording judicial deposits for the amounts in dispute. In this context, up to the first quarter of 2022, the subsidiary adopted the practice of recording a provision for the judicial deposits. Considering the lawsuits with final and unappealable decisions favorable to the subsidiary, occurred during the first quarter of 2022, and the withdrawal of the deposits, it was decided, after the assessment of the external advisors, that the provision for the deposited amounts would be reversed in March 2022. After the decision of the Federal Supreme Court (STF) on November 29, 2023, the subsidiary started to record a provision referring to the lawsuits challenging the payment of the ICMS- DIFAL in certain states, considering the judicial deposits made between April 2022 and December 2023.

Changes in the provision are as follows:

Changes in the contingencies	Parent Company	Consolidated
At January 1, 2023	116,125	116,282
Additions of new lawsuits and review of estimate	42,392	42,392
Write-offs for payments	(47,960)	(47,960)
Constitution/(Reversals) due to changes in lawsuits	(17,346)	(17,346)
Revaluation of amounts	4,670	4,670
Monetary adjustment	24,716	24,716
At September 30, 2023	122,597	122,754
Additions of new lawsuits and review of estimate	49,678	205,063
Write-offs for payments	(14,096)	(14,096)
Constitution/(Reversals) due to changes in lawsuits	(1,836)	(1,836)
Revaluation of amounts	(1,146)	(1,146)
Monetary adjustment	11,549	11,706
At December 31, 2023	166,746	322,445
Additions of new lawsuits and review of estimate	53,062	53,062
Write-offs for payments	(60,359)	(60,359)
Constitution/(Reversals) due to changes in lawsuits	(46,049)	(46,049)
Revaluation of amounts	5,512	5,512
Monetary adjustment	19,757	30,425
At September 30, 2024	138,669	305,036

The provision for legal claims took into consideration the best estimate of the amounts involved, for the cases in which the likelihood of loss is estimated as probable, remaining a portion of these claims guaranteed by pledged assets.

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Possible losses

At September 30, 2024 and 2023, the Group has tax lawsuits related to fines applied by the relevant administrative authorities, tax rate difference in interstate transfers and tax enforcements, as well as civil lawsuits due to indemnity claims for losses and pain and suffering arising from consumer relations, and sundry labor claims, involving possible loss as assessed by Management and its legal advisors in the amount of R\$ 373,502 for the Parent Company and R\$ 590,352 for the Consolidated (R\$ 160,164 and R\$ 375,681, respectively, in Dec/2023), of which R\$ 343,540 for the Parent Company and R\$ 560,390 for the Consolidated refer to tax lawsuits (R\$ 137,133 for the Parent Company and R\$ 375,681 for the Consolidated – Dec/2023), the total of R\$ 16,080 refers to labor claims for the Parent Company and Consolidated (R\$ 10,653 – Dec/2023) and the amount of R\$ 13,882 for both the Parent Company and Consolidated corresponds to civil lawsuits (R\$ 12,398 – Dec/2023).

Judicial deposits

At September 30, 2024, the Group had the following judicial deposit amounts, for which no corresponding provision had been set up:

Analysis of judicial deposits	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Labor and social security	5,701	2,846	5,713	2,846
Tax	18,270	12,312	237,578	221,575
Civil	6,192	4,025	6,192	4,025
Total	30,163	19,183	249,483	228,446

Labor contingencies

Most labor claims relate to lawsuits filed by former employees questioning the payment of unpaid overtime and health hazard premium. The Group is also involved in proceedings arising from Raia S.A., as well as from Drogaria Onofre Ltda., which were filed by former employees of service providers claiming to have employment relationships directly with the Group, or in which the Group received a joint enforcement order for the payment of the labor rights claimed. There are also proceedings filed by professional unions for the payment of union dues, under the dispute regarding the legitimacy of the territorial base.

Tax contingencies

These represent administrative fines, tax rate differences on interstate transfers and tax collection proceedings.

Civil contingencies

The Group is a defendant in lawsuits regarding usual and unique matters arising in the course of its business, most of which seek indemnification for property damage and pain and suffering from consumption relations.

Guarantees for lawsuits

The items of fixed assets were given as guarantees for tax, social security and labor proceedings:

Guarantees for lawsuits	Parent Company / Consolidated	
	Sept/24	Dec/23
Furniture and facilities	1	2
Machinery and equipment	85	85
Total guarantees for lawsuits	86	87

18. Income tax and social contribution

18.1. Breakdown of current income tax and social contribution and effective rate

Income tax and social contribution paid items	Parent Company		Consolidated	
	Sept/24	Sept/23	Sept/24	Sept/23
Profit before income tax and social contribution	1,112,126	915,850	1,136,832	921,529
Interest on capital and additional interest on capital proposed	(265,600)	(273,100)	(265,600)	(273,100)
Taxable profit	846,526	642,750	871,232	648,429
Combined tax rate (25% for income tax and 9% for social contribution).	34.00%	34.00%	34.00%	34.00%
Theoretical tax expense	(287,819)	(218,535)	(296,219)	(220,466)
Permanent additions	(13,534)	(10,988)	(30,106)	(23,728)
Equity in the results of subsidiaries	(7,052)	10,314	406	(51)
Investment grant	-	79,149	-	109,139
Income tax and social contribution losses	-	-	-	4,628
Provisions with no deferred charges	(562)	-	(562)	-
Tax incentives	42,095	23,166	42,095	23,359
Other (revaluation reserve + income tax surcharge)	4,208	(4,824)	8,646	(5,336)
Result of current income tax and social contribution	(274,361)	(172,944)	(292,372)	(188,373)
Result of deferred income tax and social contribution	11,697	51,226	16,632	75,919
Income tax and social contribution expense	(262,664)	(121,718)	(275,740)	(112,454)
Effective tax rate	23.62%	13.29%	24.26%	12.20%

18.2. Deferred income tax and social contribution are comprised as follows:

Deferred income tax and social contribution assets amounting to R\$ 418,772 in September 2024 (R\$ 401,942 – Dec/2023) for the Parent Company and R\$ 498,265 in September 2024 (R\$ 476,645 – Dec/2023) for the Consolidated accounts arose from temporarily non-deductible expenses that may be carried forward indefinitely, with estimated realization as disclosed in item (c) below.

Deferred income tax and social contribution liabilities amounting to R\$ 302,892 in September 2024 (R\$ 297,808 – Dec/2023) for the Parent Company and R\$ 303,855 in September 2024 (R\$ 298,915 – Dec/2023) for the Consolidated accounts relate to tax charges on the remaining balances of: (i) the revaluation reserve; (ii) PPA (Purchase Price Allocation); and (iii) gain on bargain purchase.

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In the periods ended September 30, 2024 and 2023, deferred income and social contribution were as follows:

	Balance sheet				Statement of income			
	Parent Company		Consolidated		Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23	Sept/24	Sept/23	Sept/24	Sept/23
Temporary differences								
Revaluation at fair value of land and buildings	(6,509)	(6,558)	(7,472)	(7,665)	-	-	-	-
Amortization of the goodwill on future profitability	(243,010)	(238,263)	(243,010)	(238,263)	4,748	13,447	4,748	13,447
Non-deductible intangible assets	(53,373)	(37,909)	(53,373)	(37,909)	15,464	(1,824)	15,464	(1,824)
Gain on bargain purchase – acquisition of Onofre	-	(15,078)	-	(15,078)	(15,078)	(16,963)	(15,078)	(16,963)
Tax losses to be offset against future taxable profits	-	-	14,665	14,665	-	-	-	-
Adjustment to present value	14,739	(13,690)	15,554	(13,162)	(28,429)	(3,790)	(28,716)	(3,683)
Adjustment to fair value	-	27,149	-	27,149	27,149	(11,385)	27,149	(11,385)
Provision for inventory losses	29,570	26,095	29,570	26,095	(3,475)	(2,774)	(3,475)	(2,774)
Provision for sundry obligations	91,501	85,560	92,900	85,597	(5,941)	(136)	(7,303)	(139)
Provision for employee profit sharing	29,280	38,325	31,498	41,368	9,045	8,454	9,870	8,691
Provision for contingencies	40,651	52,135	98,461	106,067	11,484	(1,555)	7,606	(26,233)
Expected credit losses	1,448	1,701	6,189	4,374	253	(1,100)	(1,815)	(1,368)
Lease (depreciation x consideration)	182,489	153,608	180,335	153,433	(28,881)	(30,516)	(26,901)	(30,604)
Other adjustments	29,094	31,059	29,093	31,059	1,964	(3,084)	1,819	(3,084)
Deferred income tax and social contribution expense	-	-	-	-	(11,697)	(51,226)	(16,632)	(75,919)
Deferred tax assets, net	115,880	104,134	194,410	177,730				
Deferred tax liabilities, net	-	-	-	-				
Reflected in the balance sheet as follows:								
Deferred tax assets	418,772	401,942	498,265	476,645				
Deferred tax liabilities	(302,892)	(297,808)	(303,855)	(298,915)				
Deferred tax assets, net - Parent Company	115,880	104,134	115,880	104,134				
Deferred tax liabilities, net	-	-	-	-				
Deferred tax assets – Subsidiaries	-	-	78,530	73,596				
Reconciliation of deferred tax assets (liabilities), net								
Balance at the beginning of the period	104,134	(16,360)	177,730	(7,303)				
Expense recognized in the statement of income	11,697	120,434	16,632	184,971				
Realization of deferred tax recognized in equity	49	60	48	62				
Balance at the end of the period	115,880	104,134	194,410	177,730				

18.3. Estimated recovery of income tax and social contribution credits

The projections of future taxable profits are based on estimates relating to the Group's performance, the behavior of the market in which the Group operates and certain economic aspects, among other factors. Actual amounts may differ from these estimates. According to projections, the tax credit will be recovered according to the following schedule:

Recovery forecast	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
2024	264,203	251,375	316,943	296,392
2025	44,434	44,621	62,794	74,112
2026	57,995	47,567	61,661	47,567
2027	43,085	43,305	46,751	43,305
2028 and thereafter	9,055	15,074	10,116	15,269
Total	418,772	401,942	498,265	476,645
Deferred tax assets on temporary differences, recorded net in liabilities	418,772	401,942	483,600	461,980
Deferred tax assets on tax losses in subsidiaries	-	-	14,665	14,665

18.4. Uncertainties over the IRPJ and CSLL tax treatment

The Company has four discussions in the administrative stage with the Brazilian Federal Revenue referring to the disallowance for tax amortization of goodwill arising from acquisitions of companies in the amount of R\$ 38,191, which, according to internal and external assessment of legal advisors, will probably be accepted in decisions of higher courts (probability of acceptance higher than 50%); for this reason, the Company did not record any IRPJ and CSLL liabilities in connection with these proceedings.

19. Earnings per share

Basic earnings per share are calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of common shares outstanding during the period. Diluted earnings per share are calculated by adjusting the weighted average number of common shares outstanding to assume conversion of all potential common diluted shares.

The following table presents profit and stock information used for calculating basic and diluted earnings per share:

Earnings per share items	Parent Company / Consolidated	
	Sept/24	Sept/23
Basic		
Profit for the period	849,462	794,132
Weighted average number of common shares	1,649,164	1,688,469
Basic earnings per share - R\$	0.51509	0.47033
Diluted		
Profit for the period	849,462	794,132
Weighted average number of common shares adjusted for dilution effect	1,659,060	1,662,218
Diluted earnings per share - R\$	0.51201	0.47775

20. Equity

(a) Issued Capital

At September 30, 2024, the fully paid-up capital amounted to R\$ 4,000,000 (R\$ 4,000,000 – Dec/23), represented by 1,718,007,200 book-entry registered common shares, with no par value, of which 1,293,527,891 were outstanding common shares (1,278,007,707 common shares – Dec/23).

Pursuant to the Company's bylaws, it is authorized to increase its capital up to the limit of 2,000,000,000 common shares, subject to the approval of the Board of Directors.

At September 30, 2024, the Company's ownership structure was as follows:

Ownership interest	Number of shares		Interest (%)	
	Sept/24	Dec/23	Sept/24	Dec/23
Controlling shareholders	421,598,418	436,381,651	24.54	25.40
Shares outstanding	1,293,527,891	1,278,000,707	75.29	74.39
Treasury shares	2,880,891	3,624,842	0.17	0.21
Total	1,718,007,200	1,718,007,200	100.00	100.00

The ownership interest of the controlling shareholders is represented by the families Pipponzi, Pires Oliveira Dias and Galvão.

The change in the number of outstanding shares of the Company is as follows:

Changes	Shares outstanding
At January 1, 2023	1,209,031,054
(Purchase)/sale of restricted shares, net	68,969,653
At December 31, 2023	1,278,000,707
(Purchase)/sale of restricted shares, net	15,527,184
At September 30, 2024	1,293,527,891

At September 30, 2024, the Company's common shares were quoted at R\$ 25.49 (closing quote) (R\$ 29.40 – Dec/23).

(b) Treasury shares

The changes in treasury shares in the nine-month period ended September 30, 2024 are summarized below:

Changes in treasury shares	Parent Company	
	Number of shares	Amount of shares
At January 1, 2023	4,179,812	80,605
Shares delivered to executives related to the 3 rd tranche of the 2019 grant, 2 nd tranche of the 2020 grant and 1 st tranche of the 2021 grant	(678,189)	(13,078)
Shares delivered to executives related to the 1 st tranche of 2021, 2 nd tranche of 2020 and 3 rd tranche of 2019 of the subsidiaries	(16,198)	(312)
Bonus shares	139,417	-
At December 31, 2023	3,624,842	67,215
Shares delivered to executives related to the 3 rd tranche of the 2020 grant, 2 nd tranche of the 2021 grant and 1 st tranche of the 2022 grant	(708,801)	(13,143)
Shares delivered to executives related to the 1 st tranche of 2022, 2 nd tranche of 2021 and 3 rd tranche of 2020 of the subsidiaries	(35,150)	(652)
At September 30, 2024	2,880,891	53,420

At September 30, 2024, the market value of the treasury shares, having as reference the quotation of R\$ 25.49 per share (R\$ 29.40 - Dec/23), corresponds to R\$ 73,434 (R\$ 106,570 - Dec/23).

(c) Restricted share plan

Long-Term Incentive Program

Since March 2014, the Company offers its officers the Long-Term Incentive Program with Restricted Shares (the "Restricted Share Plan"), which aims to offer an opportunity to receive variable compensation provided that the officer remains for a predetermined period in the Company.

The maximum number of shares that may be delivered as a result of the exercise of the Plan is limited to 3% of the Company's Capital during the entire term of the Plan. The reference price per restricted share, for the purpose of determining the target amount that will be granted to each Beneficiary, will be equivalent to the average share price on B3 (weighted by the volume of trades) in the last thirty trading sessions preceding the grant.

As stated in the Restricted Share Plan, a portion of their annual variable compensation (profit-sharing) will be paid to the officer in cash and the remaining balance shall be paid only in Company shares ("incentive stock").

If the officer decides to use a portion or the total amount of the variable compensation paid in cash to buy Company shares ("own shares") on the stock exchange, the Company will offer the officer an equal number of shares purchased on the stock exchange.

At its discretion, the Company may grant to this officer more Company shares, using as reference the number of own shares acquired by the officer on the stock exchange.

The shares offered to the officer through the Restricted Share Plan may not be sold, assigned or transferred to third parties for a period of four years from the date of the grant. Every year, from the second, third and fourth anniversary of the grant date, the officers will acquire the right to receive a third of their restricted stock. The portion not exercised within the established terms and conditions will be automatically considered extinguished 7 years after the respective grant date.

Performance shares

At a meeting of the Board of Directors on October 22, 2020, the granting of restricted shares was approved under the terms of the Restricted Share Granting Plan - Performance Shares ("Plan"), approved at the Extraordinary General Meeting of the Company held on September 15, 2020.

The purpose of the Plan is: (a) to foster the expansion, success and fulfillment of the corporate purposes of the Company and the companies under its control; (b) to align the interests of Beneficiaries with the interests of shareholders; and (c) to encourage Beneficiaries to stay in the Company or companies under its control. The Plan will be managed by the Board of Directors, and may have an advisory committee created or appointed by the Board of Directors to advise it in this respect. Beneficiaries will be chosen and elected by the Board of Directors at each new grant.

The maximum number of shares that may be delivered as a result of exercising the Plan is limited to 2% of the Company's Capital on the date of approval of the Plan. The reference price per restricted share, for the purpose of determining the target amount that will be granted to each Beneficiary will be equivalent to the average share price on B3 (weighted by the volume of trades) in the ninety trading sessions prior to January 1 of the year in which the grant occurs.

The definitive transfer of the Restricted Shares will be subject to the fulfillment of a four-year grace period from the grant date and, at the end of the grace period, the participant must be linked to the Company so that the grants are not canceled. Restricted Shares that have not yet completed the grace period will become due and will be transferred to the holders, their estate or heirs in the event of death, permanent disability or retirement. The Plan provides that the liquidation must occur through the transfer of shares, however, in the event that the Company does not have treasury shares at the time of liquidation and / or upon inability to acquire shares on the market, the Board of Directors may choose to settle the delivery of the Restricted Shares in cash.

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Changes in restricted shares

The changes in restricted shares are summarized below:

Changes in restricted shares	Sept/24		Dec/23	
	Shares	Amount	Shares	Amount
Opening balance at January 1	6,295,098	69,577	4,108,984	49,048
Granted shares for the period / year	1,687,233	13,795	2,741,084	33,528
Value of the shares at the delivery date	(743,951)	(15,430)	(554,970)	(12,999)
Closing balance	7,238,380	67,942	6,295,098	69,577

Position of the restricted share plan

Below is a breakdown of the assumptions that govern each grant plan:

Grants	Grant date	Number of shares granted ⁽ⁱ⁾	Date on which they will become exercisable	Period of restriction to share transfer	Fair value of shares on grant date ⁽ⁱ⁾
Long-Term Incentive Program					
2021 - 3 rd tranche	3/01/2021	271,184	2/28/2025	2/28/2025	R\$ 22.72
2022 - 2 nd tranche	3/01/2022	411,805	2/28/2025	2/28/2025	R\$ 23.90
2022 - 3 rd tranche	3/01/2022	411,805	2/28/2026	2/28/2026	R\$ 23.90
2023 - 1 st tranche	3/01/2023	623,457	2/28/2025	2/28/2025	R\$ 23.90
2023 - 2 nd tranche	3/01/2023	623,457	2/28/2026	2/28/2026	R\$ 23.90
2023 - 3 rd tranche	3/01/2023	623,457	2/28/2027	2/28/2027	R\$ 23.90
2024 - 1 st tranche	3/01/2024	563,148	2/28/2026	2/28/2026	R\$ 26.76
2024 - 2 nd tranche	3/01/2024	563,148	2/28/2027	2/28/2027	R\$ 26.76
2024 - 3 rd tranche	3/01/2024	563,148	2/28/2028	2/28/2028	R\$ 26.76
Performance shares					
2021 - 1 st tranche	1/01/2021	302,990	2/01/2025	1/01/2026	R\$ 33.99
2022 - 1 st tranche	1/01/2022	381,554	2/01/2026	1/01/2027	R\$ 31.18
2023 - 1 st tranche	1/01/2023	435,443	2/01/2027	1/01/2028	R\$ 31.18
2024 - 1 st tranche	1/01/2024	450,275	2/01/2028	1/01/2029	R\$ 31.18

(i) After the application of the stock split effect, approved at the EGM held on September 15, 2020 and, on April 10, 2023 as a bonus, 1 (one) new share for every 25 (twenty-five) shares issued by the Company that were outstanding.

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21. Net sales revenue

Breakdown of net revenue	Parent Company			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Sales revenue	9,758,743	28,197,330	8,532,154	24,621,718
Service revenue	17,462	47,429	27,506	71,999
Gross sales revenue	9,776,205	28,244,759	8,559,660	24,693,717
Taxes on sales	(477,866)	(1,385,311)	(396,847)	(1,137,034)
Returns, rebates and other	(167,625)	(461,658)	(154,027)	(428,679)
Net sales revenue	9,130,714	26,397,790	8,008,786	23,128,004

Breakdown of net revenue	Consolidated			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Sales revenue	10,688,033	30,760,827	9,229,532	26,648,196
Service revenue	61,797	158,793	58,799	143,866
Gross sales revenue	10,749,830	30,919,620	9,288,331	26,792,062
Taxes on sales	(565,662)	(1,600,512)	(435,825)	(1,247,231)
Returns, rebates and other	(195,046)	(542,272)	(176,697)	(495,361)
Net sales revenue	9,989,122	28,776,836	8,675,809	25,049,470

22. Information on the nature of expenses recognized in the statement of income

The Group presented its statement of income using a classification based on the function of expenses. Information on the nature of these expenses is recorded in the statement of income as follows:

Nature of expenses	Parent Company			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Costs of inventories sold	(6,237,606)	(18,043,614)	(5,490,496)	(15,798,480)
Personnel expenses	(1,125,859)	(3,243,947)	(1,024,653)	(2,905,645)
Occupancy expenses (i)	(99,769)	(323,250)	(94,335)	(294,599)
Third party services	(123,631)	(369,569)	(121,529)	(345,970)
Depreciation and amortization (ii)	(460,002)	(1,335,857)	(434,947)	(1,235,658)
Expenses on card operator fees	(146,296)	(422,292)	(123,684)	(355,739)
Other	(305,080)	(834,127)	(241,342)	(690,633)
Total	(8,498,243)	(24,572,656)	(7,530,986)	(21,626,724)

Classified in the statement of income as:				
Function of expenses	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Costs of sales and services	(6,237,091)	(18,041,898)	(5,494,022)	(15,807,952)
Selling	(1,904,246)	(5,489,013)	(1,679,326)	(4,808,761)
General and administrative	(356,906)	(1,041,745)	(357,638)	(1,010,011)
Total	(8,498,243)	(24,572,656)	(7,530,986)	(21,626,724)

Nature of expenses	Consolidated			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Costs of inventories sold	(6,994,175)	(20,155,695)	(6,076,830)	(17,493,184)
Personnel expenses	(1,189,423)	(3,418,532)	(1,067,551)	(3,031,586)
Occupancy expenses (i)	(101,161)	(327,381)	(95,223)	(297,179)
Third party services	(124,184)	(376,710)	(127,020)	(355,483)
Depreciation and amortization (ii)	(464,783)	(1,349,606)	(438,793)	(1,245,792)
Expenses on card operator fees	(149,568)	(430,015)	(125,721)	(359,380)
Other	(326,817)	(888,930)	(255,698)	(728,242)
Total	(9,350,111)	(26,946,869)	(8,186,836)	(23,510,846)

Classified in the statement of income as:				
Function of expenses	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Costs of sales and services	(7,018,210)	(20,214,661)	(6,085,664)	(17,527,514)
Selling	(1,942,400)	(5,597,589)	(1,713,047)	(4,896,662)
General and administrative	(389,501)	(1,134,619)	(388,125)	(1,086,670)
Total	(9,350,111)	(26,946,869)	(8,186,836)	(23,510,846)

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(i) These refer to expenses on property rental, condominium fees, electricity, water, communication and municipal real estate tax (IPTU).

(ii) Depreciation and amortization totaled R\$ 1,335,857 in the nine-month period of 2024 (R\$ 1,235,658 - Sept/2023) for the Parent Company, of which R\$ 1,153,577 (R\$ 1,095,036 - Sept/2023) refer to the Sales area, and R\$ 182,280 (R\$ 140,622 - Sept/2023) to the Administrative area, and totaled R\$ 1,348,805 (R\$ 1,245,792 - Sept/2023) for the Consolidated accounts, of which R\$ 1,155,250 (R\$ 1,096,654 - Sept/2023) refer to the Sales area and R\$ 193,555 (R\$ 149,138 - Sept/2023) to the Administrative area. These amounts are presented net of PIS and COFINS credits on the lease right-of-use, which resulted in an expense reduction in the amount of R\$ 37,705 (R\$ 36,225 - Sept/2023) for the Parent Company and R\$ 37,168 (R\$ 24,062 - Sept/2023) for the Consolidated accounts.

In the first quarter of 2024, the Company's Management completed the process of reviewing the allocation of its operating expenses, aiming to ensure a greater correlation with the operating activities. Any reclassifications that are necessary in previous periods would not affect the result, being merely a redistribution between Service Revenue, General and Administrative Expenses and Selling Expenses. Management assessed the impact and understood that due to the immateriality of the amounts involved, it is not necessary to restate the interim financial information for the quarters ended March 31, June 30, 2023 and September 30, 2023, therefore the comparative amounts included in this interim financial information are presented as originally disclosed. The main changes refer to the allocation of delivery fees charged to customers in digital sales and their corresponding deductions, which are no longer part of gross revenue and are now allocated to selling expenses, a line item in which expenses related to these deliveries are included, and the reclassification of certain general and administrative expenses to selling expenses, such as (i) marketing expenses related to the Raia and Drogasil brands and Company brands; (ii) expenses with software licensing and cloud computing that directly support sales, especially in the case of digital channels; and (iii) other sundry reclassifications.

23. Other operating income or expenses, net

At September 30, 2024, other operating income or expenses totaled (R\$ 36,555) (R\$ 69,981 - Sept/2023) for the Parent company and (R\$ 31,115) (R\$ 72,518 - Sept/2023) for the Consolidated accounts. These amounts comprise non-recurring expenses and revenues, as presented below:

Nature of income / (expenses)	Parent Company			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Expenses from prior periods, mainly related to PVA - Inventories	(70,013)	(70,013)	-	-
Social investment	(3,859)	(9,825)	(2,058)	(6,053)
Provision for uninsured losses	-	(4,757)	-	-
Donations	(16)	(159)	(88)	(227)
Recognition of INSS credits from prior periods	29,663	29,663	-	2,672
Write-off of fixed assets and intangible assets due to the pharmacies closure	(144)	4,899	(619)	5,417
Credits from prior years, mainly PIS and COFINS from 2018 to 2023	-	-	38,987	58,086
Refund of ICMS-ST on the margin not adopted in prior periods	89,909	89,909	9,422	11,173
Other expenses	(68)	(3,162)	(1,040)	(1,087)
Total	45,472	36,555	44,604	69,981
Nature of income / (expenses)	Consolidated			
	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Expenses from prior periods, mainly related to PVA - Inventories	(73,605)	(73,605)	-	-
Social investment	(3,859)	(9,825)	(2,058)	(6,053)
Provision for uninsured losses	-	(4,757)	-	-
Donations	(2)	(145)	(88)	(227)
Provision for ICMS-DIFAL	(2,017)	(140)	-	-
Recognition of INSS credits from prior periods	29,663	29,663	-	2,672
Write-off of fixed assets and intangible assets due to the pharmacies closure	(124)	4,929	(619)	5,417
Credits from prior years, mainly PIS and COFINS from 2018 to 2023	962	(325)	40,081	60,846
Refund of ICMS-ST on the margin not adopted in prior periods	89,950	89,950	9,422	11,173
Other expenses	(765)	(4,630)	(3,663)	(1,310)
Total	40,203	31,115	43,075	72,518

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24. Finance income (costs)

Parent Company

Finance income	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Present value adjustment	67,438	199,379	69,422	214,073
Monetary variations	937	5,365	2,905	8,616
Short-term investment yields	2,428	10,538	3,523	8,246
Discounts obtained	1,031	3,652	115	144
Interest on intercompany loans	7	20	7	26
Total finance income	71,841	218,954	75,972	231,105

Parent Company

Finance costs	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Present value adjustment	(117,437)	(347,361)	(122,172)	(365,697)
Interest on leases ⁽ⁱ⁾	(96,444)	(283,751)	(78,564)	(228,145)
Charges on debentures	(90,241)	(243,606)	(67,944)	(197,910)
Interest on payables for acquisition of subsidiary	-	(31,151)	(17,369)	(45,896)
Interest, charges and bank fees	(5,810)	(23,236)	(12,124)	(35,703)
Charges on borrowings	-	(9,836)	(1,428)	(33,486)
Amortization of transaction costs	(2,380)	(6,980)	(1,619)	(4,548)
Monetary variations	(48)	(204)	(88)	(294)
Total finance costs	(312,360)	(946,125)	(301,308)	(911,679)

Finance income (costs)	(240,519)	(727,171)	(225,336)	(680,574)
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Consolidated

Finance income	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Discounts obtained	1,046	3,688	131	182
Short-term investment yields	9,464	31,840	4,596	15,374
Interest on intercompany loans	7	20	7	36
Monetary variations	1,989	8,156	3,335	9,820
Other finance income	3,021	22,503	3,750	9,827
Present value adjustment	81,810	239,510	83,341	251,390
Total finance income	97,337	305,717	95,160	286,629

Consolidated

Finance costs	3rd Quarter/24	Sept/24	3rd Quarter/23	Sept/23
Monetary variations	(2,506)	(10,974)	(7,541)	(18,647)
Interest on leases	(96,528)	(283,949)	(78,614)	(227,979)
Charges on debentures	(90,241)	(243,606)	(67,944)	(197,910)
Charges on borrowings	(8,110)	(28,465)	(12,124)	(35,703)
Interest on payables for acquisition of subsidiary	(2,264)	(35,679)	(1,428)	(36,282)
Amortization of transaction costs	(2,380)	(6,980)	(1,619)	(4,548)
Interest, charges and bank fees	(4,294)	(37,527)	(19,758)	(50,644)
Discounts granted to customers	(248)	(415)	(65)	(165)
Present value adjustment	(128,892)	(381,911)	(134,395)	(399,045)
Total finance costs	(335,463)	(1,029,506)	(323,488)	(970,923)

Finance income (costs)	(238,126)	(723,789)	(228,328)	(684,294)
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(i) Interest on leases is shown net of PIS and COFINS.

25. Financial instruments and risk management policy

25.1. Financial instruments by category

Financial instruments items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Assets				
<u>At amortized cost</u>				
Cash and cash equivalents (Note 5)	331,624	318,002	410,511	412,321
Held-to-maturity investments (Note 6)	27,886	26,506	-	-
Trade receivables (Note 7)	2,625,663	2,515,546	3,362,713	3,084,940
Other receivables	442,979	392,296	496,240	425,390
Judicial deposits (Note 17)	30,163	19,183	249,483	228,446
Total assets	3,458,315	3,271,533	4,518,947	4,151,097
Liabilities				
<u>Liabilities at fair value through profit or loss</u>				
Payables to subsidiary's shareholder	13,219	98,197	13,219	98,197
Subtotal	13,219	98,197	13,219	98,197
Other liabilities				
Suppliers and Suppliers - Forfait (Note 14)	5,201,390	4,659,044	5,703,764	5,091,454
Borrowings (Note 15)	3,191,046	2,903,309	3,274,185	3,130,703
Other payables	437,141	492,919	485,481	554,846
Leases payable (Note 16)	4,290,509	3,932,581	4,294,769	3,936,761
Subtotal	13,120,086	11,987,853	13,758,199	12,713,764
Total liabilities	13,133,305	12,086,050	13,771,418	12,811,961

25.2. Financial risk management

The Group's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Group's risk management program focuses on the unpredictability of financial and operational markets and seeks to minimize potential adverse effects on the Group's financial performance.

The Board of Directors provides principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk, use of non-derivative financial instruments and investment of surplus cash.

(a) Market risk

Foreign exchange risk

All of the asset and liability operations of the Group are denominated in Brazilian reais (R\$); therefore, the Company is not exposed to foreign exchange risk.

Derivative financial instruments

The Group does not operate with derivative instruments, except in specific situations. At September 30, 2024, the Group did not have any derivative transactions.

Interest rate risk

The Company's borrowings are pegged to the CDI plus bank spread. Financial investments are entered into based on the CDI variations, which does not result in higher interest rate risk since these variations are not significant. Management understands that there is a low risk of significant changes in profit or loss or in cash flows.

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(b) Credit risk

Credit risk arises from financial assets, i.e. cash and cash equivalents, short-term investments and trade receivables. Cash and cash equivalents and short-term investments are maintained with sound financial institutions.

The risk ratings of the cash equivalents are in accordance with the main risk rating agencies, according to the table below:

Risk rating	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Rating - National scale				
brAAA	129,929	48,473	200,534	133,104
brAA+	4,191	2,186	4,191	2,186
brA	146	286	146	289
(*) n/a - Cash and automatic investments	197,358	267,057	199,107	274,573
(*) n/a - Investment funds	-	-	6,533	2,169
Total - National scale	331,624	318,002	410,511	412,321

(*) Not applicable, since there is no risk rating for cash, automatic investments and investment funds.

The granting of credit on sales of goods follows a policy that aims at minimizing defaults. For the period ended September 30, 2024, credit sales represented 69% (65% in 2023) for the Parent Company and 71% (67% in 2023) for the Consolidated accounts, of which 79% (84% in 2023) for the Parent Company and 71% (76% in 2023) for the Consolidated accounts related to credit card sales which, based on the history of losses, posed an extremely low risk. The remaining 21% (16% in 2023) for the Parent Company and 29% (24% in 2023) for the Consolidated accounts refer to credits from Medicine Benefit Programs (PBMs) and special plans that pose a low risk, due to customer selectivity.

(c) Liquidity risk

The Group's management continuously monitors forecasts of the Company's liquidity requirements, in order to ensure that it has sufficient cash to meet operational needs. The Group invests its surplus cash in financial assets with appropriate maturities to provide the liquidity necessary to honor its obligations.

(d) Sensitivity analysis

The Company prepares a sensitivity analysis of financial instruments indexed to interest rates to which the Company is exposed.

All of the Company's borrowings are currently indexed to the Interbank Deposit Certificate (CDI). Due to the scenario of stability of the basic interest rate (Selic), and the current market projections of an increase of up to 0.75 p.p. throughout the next 15 months, the Company understands that there will not be material impacts on its Financial Statements, therefore, it is not necessary to analyze scenarios.

(e) Capital management

The Group's objective relating to capital management is to maintain the Group's investment capacity, thus allowing it to grow its business and provide proper returns for shareholders.

The Group has adopted a policy of not leveraging its capital structure with borrowings, except for long-term credit facilities of debentures at interest rates that are commensurate with the Group's profit levels.

Accordingly, this ratio corresponds to the net debt expressed as a percentage of total capital. The net debt, in turn, corresponds to total borrowings less cash and cash equivalents. The total capital is calculated through the sum of the equity, as shown in the individual and consolidated balance sheet, and the net debt, as presented below:

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Capital management items	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Short- and long-term borrowings	3,191,046	2,903,309	3,274,185	3,130,703
(-) Cash and cash equivalents	(331,624)	(318,002)	(410,511)	(412,321)
Net debt	2,859,422	2,585,307	2,863,674	2,718,382
Equity attributable to the shareholders of the parent	6,302,638	5,956,001	6,302,638	5,956,001
Noncontrolling interests	-	-	13,469	72,300
Total equity	6,302,638	5,956,001	6,316,107	6,028,301
Total capital	9,162,060	8,541,308	9,179,781	8,746,683
Gearing ratio (%)	31.21%	30.27%	31.20%	31.08%

At September 30, 2024, the balance of lease liabilities in the Parent Company and Consolidated accounts corresponded to R\$ 4,290,509 and R\$ 4,294,769 respectively. Considering the lease liability in the capital management calculation, the gearing ratio of the Company and the Group would be 53.15% in the Parent Company and 53.13% in the Consolidated. Considering the balance of lease liabilities at the balance sheet dates in the capital management calculation, the gearing ratio of the Company and the Group would be as follows:

Adjusted net debt with lease liabilities	Parent Company		Consolidated	
	Sept/24	Dec/23	Sept/24	Dec/23
Net debt	2,859,422	2,585,307	2,863,674	2,718,382
Lease liabilities	4,290,509	3,932,581	4,294,769	3,936,761
Adjusted net debt	7,149,931	6,517,888	7,158,443	6,655,143
Total equity	6,302,638	5,956,001	6,316,107	6,028,301
Total adjusted capital	13,452,569	12,473,889	13,474,550	12,683,444
Adjusted gearing ratio (%)	53.15%	52.25%	53.13%	52.47%

(f) Fair value estimation

The carrying values of financial investments in the balance sheet approximate their fair values since the remuneration rates are based on the CDI variation. The carrying values of trade receivables and payables are measured at amortized cost and are recorded at their original amount, less the provision for impairment and present value adjustment, when applicable. The carrying values are assumed to approximate their fair values, taking into consideration the realization of these balances and settlement terms not exceeding 64 days.

Borrowings are classified as financial liabilities not measured at fair value and are carried at amortized cost and according to contractual conditions. The fair values of the borrowings approximate their carrying values since they refer to financial instruments with rates that approximate market rates. The estimated fair values are:

Fair value estimation	Parent Company				Consolidated			
	Carrying amount		Fair value		Carrying amount		Fair value	
	Sept/24	Dec/23	Sept/24	Dec/23	Sept/24	Dec/23	Sept/24	Dec/23
Debentures	3,191,046	2,592,379	3,191,046	2,592,379	3,191,046	2,592,379	3,191,046	2,592,379
Other	-	310,930	-	310,930	83,139	538,324	83,139	538,324
Total	3,191,046	2,903,309	3,191,046	2,903,309	3,274,185	3,130,703	3,274,185	3,130,703

For disclosure purposes, the fair value of financial liabilities is estimated by discounting future contractual cash flows at the market interest rate that is available to the Group for similar financial instruments. The effective interest rates at the balance sheet dates are usual market rates and their fair value does not significantly differ from the balances in the accounting records.

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At September 30, 2024, the Group had no material assets and liabilities measured at fair value at Level 1 and Level 2 in the fair value hierarchy. The following table presents the changes in Level 3 instruments for the period ended September 30, 2024:

	Parent Company/Consolidated	
	Payables to subsidiary's shareholder	
	Sept/24	Sept/23
Changes in payables to subsidiary's shareholder		
Balance at January 1	98,197	64,711
(-) Payment for the exercise of the 2 nd Call Option of shares	(117,817)	-
Expenses recognized in the statement of income	32,839	33,486
Closing balance	13,219	98,197
Total expenses for the period recognized in the statement of income	84,978	33,486
Changes in unrealized expenses for the period included in the statement of income	84,978	33,486

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26. Transactions with related parties

Transactions with related parties consist of transactions with the Company's shareholders and persons connected to them:

Related parties	Relationship	Parent Company		Consolidated		Parent Company		Consolidated	
		Assets				Transacted amount			
		Sept/24	Dec/23	Sept/24	Dec/23	Sept/24	Sept/23	Sept/24	Sept/23
Current assets									
Receivables									
Special plans ⁽ⁱ⁾		-	-	-	-	-	-	-	-
4Bio Medicamentos Ltda. ^(v)	Subsidiary	40	87	-	-	448	129	-	-
Regimar Comercial S.A.	Shareholder/Family	9	16	9	16	99	24	99	24
Vitat Cuida	Subsidiary	5	5	-	-	25	7	-	-
Impulso	Subsidiary	2	6	-	-	32	7	-	-
Amplissoftware Tecnologia Ltda.	Subsidiary	1	1	-	-	-	-	-	-
Labi Exames S.A.	Associate	-	2	-	2	-	6	-	6
Heliomar Ltda.	Shareholder/Board Member	-	2	-	2	10	4	10	4
Healthbit Performasys Tecnologia	Subsidiary	-	1	-	-	-	-	-	-
Advances to suppliers		-	-	-	-	-	-	-	-
Ribeiro Filho, Pires Oliveira Dias e Freire Advogados ⁽ⁱⁱⁱ⁾	Shareholder/Family	57	120	57	120	983	-	983	-
Other receivables		-	-	-	-	-	-	-	-
Rodrigo Wright Pipponzi (Editora Mol Ltda.) ^(vi)	Shareholder/Family	-	-	-	-	41	-	41	-
Subtotal ^(a)		114	240	66	140	1,638	177	1,133	34
Other receivables									
Stix Fidelidade e Inteligência S.A. ^(vii)	Associate	50,776	45,453	50,776	45,453	23,718	13,649	23,718	13,649
Impulso ^(xii)	Subsidiary	4,570	-	-	-	4,039	-	-	-
4Bio Medicamentos S.A. ^(iv)	Subsidiary	1,514	791	-	-	723	388	-	-
Subtotal		56,860	46,244	50,776	45,453	28,480	14,037	23,718	13,649
Total current assets		56,860	46,244	50,776	45,453	28,480	14,037	23,718	13,649
Non-current assets									
Loans		-	-	-	-	-	-	-	-
ZTO Tecn. e Ser. de Infor. (Manipulaê) ^(ix)	Subsidiary	232	213	-	-	70	50	-	-
SafePill Com. Varejista de Med. Manip. Ltda ^(x)	Subsidiary	-	-	-	-	-	67	-	-
Full Nine Digital Consultoria (Conecta Lá) ^(ix)	Associate (up to November 2023)	-	-	-	-	-	62	-	62
Total non-current assets		232	213	-	-	70	179	-	62
Total receivables from related parties		57,206	46,697	50,842	45,593	30,188	14,393	24,851	13,745

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Related parties	Relationship	Parent Company				Consolidated			
		Liabilities		Transacted amount		Parent Company		Consolidated	
		Sept/24	Dec/23	Sept/24	Dec/23	Sept/24	Sept/23	Sept/24	Sept/23
Current liabilities									
Service providers									
Stix Fidelidade e Inteligência S.A. ^(vii)	Associate	17,515	16,567	17,515	16,567	72,049	51,543	72,049	51,543
Subtotal		17,515	16,567	17,515	16,567	72,049	51,543	72,049	51,543
Payables									
Rentals ^(v)									
Heliomar Ltda.	Shareholder/Board Member	31	35	31	35	286	269	286	269
Antonio Carlos Pipponzi	Shareholder/Board Member	10	10	10	10	83	105	83	105
Rosalina Pipponzi Raia	Shareholder/Board Member	10	10	10	10	83	105	83	105
Cristiana Almeida Pipponzi	Shareholder/Board Member	4	4	4	4	28	35	28	35
André Almeida Pipponzi	Shareholder/Board Member	4	4	4	4	28	35	28	35
Marta Almeida Pipponzi	Shareholder/Board Member	4	4	4	4	28	35	28	35
Subtotal ^(a)		63	67	63	67	536	584	536	584
Service providers									
Vitat Cuida ^(xiv)	Subsidiary	782	-	-	-	1,381	-	-	-
Amplissoftware Tecnologia Ltda. ^(xi)	Subsidiary	552	175	-	-	5,473	1,557	-	-
Healthbit Performasys Tecnologia	Subsidiary	445	320	-	-	2,035	2,178	-	-
Ribeiro Filho, Pires Oliveira Dias e Freire Advogados ⁽ⁱⁱⁱ⁾	Shareholder/Family	329	284	329	284	3,197	3,510	3,197	3,510
Impulso	Subsidiary	279	760	-	-	1,285	-	-	-
Infectoria	Subsidiary	161	152	-	-	1,277	-	-	-
Labi Exames S.A. ^(xiii)	Associate	16	-	16	-	116	-	116	-
Rodrigo Wright Pipponzi (Editora Mol Ltda.) ^(vi)	Shareholder/Family	-	-	-	-	19,173	19,067	19,173	19,067
CI&T IOT Comercio de HardWare e Software Ltda and CI&T Softwares S.A.) ^(xv)	Shareholder/Board Member between April/21 and April/23	-	-	-	-	-	6,268	-	6,268
Sensedia S.A. ^(xv)	Shareholder/Board Member between April/21 and April/23	-	-	-	-	-	1,300	-	1,300
Cfly Consultoria e Gestão Empresarial Ltda. ⁽ⁱⁱ⁾	Family	-	-	-	-	-	32	-	32
4Bio Medicamentos Ltda. ^(v)	Subsidiary	-	6	-	-	-	-	-	-
Subtotal ^(a)		2,564	1,697	345	284	33,937	33,912	22,486	30,177
Total current liabilities		17,515	16,567	17,515	16,567	72,049	51,543	72,049	51,543
Total payables to related parties		20,142	18,331	17,923	16,918	106,522	86,039	95,071	82,304

(a) The balances of receivables and payables with related parties, arising from commercial transactions between the Company and its Related Parties, are allocated by function, with transactions with the same characteristics carried out with third parties.

**Notes to the
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September 30, 2024**
(All amounts in thousands of reais unless otherwise stated)



Transactions with related parties, basically purchases and sales of products, were carried out at prices, terms and conditions usual in the market.

- (i) Sales made by agreements whose transactions are carried out under commercial conditions equivalent to those adopted with other companies.
- (ii) Services of aircraft operation owned by Raia Drogasil S.A., which will pay the operator a monthly remuneration for the services of operational advisory, compliance, finance, maintenance coordination and maintenance technical control.
- (iii) Transaction related to legal advisory.
- (iv) Other receivables comprise commissions on Raia Drogasil S.A. referrals (R\$ 1,514), recognized in "other receivables".
- (v) Transactions related to rental of commercial properties for the implementation of pharmacies.
- (vi) The balances and transactions relate to service agreements for the development, creation and production of marketing materials for the institutional sales area, and the design of the Company's internal magazine.
- (vii) Transactions related to trade receivables and suppliers referring to the Stix points program.
- (viii) Loan transaction with subsidiary ZTO Tecnologia e Servicos de Informaçãõ na Internet Ltda - Manipulaê in the amount of R\$ 180, which is updated by CDI + 1.45% p.a.
- (ix) Loan transaction carried out between Raia Drogasil S.A. (lender) and Full Nine Digital Consultoria - Conecta Lá (borrower) in the amounts of R\$ 700 and R\$ 400, with monetary adjustment based on CDI + 3.50% p.a. The transaction was fully settled in November 2023.
- (x) Loan transactions between Raia Drogasil S.A. and SafePill Comercio Varejista de Med. Manip. Ltda in the amount of R\$ 400 in August 2022, with remuneration linked to CDI + 3.26% p.a. and maturity in August 2024.
- (xi) The balances and transactions refer to the provision of services related to implementation of electronic medical records for physicians and systems in pharmacies so that customers are able to schedule exams and consultations in pharmacies.
- (xii) Represents the reimbursement of the sharing of costs or expenses, such as consulting services and software licensing.
- (xiii) Provision of services related to tests.
- (xiv) The balances and transactions refer to agreements for provision of services related to health content production.
- (xv) The balances and transactions refer to agreements for provision of services related to digital transformation implementation.

Moreover, we inform that there are no additional transactions other than the amounts presented above and that the category of the related parties corresponds to the entity's key management personnel.

**Notes to the
Individual and Consolidated Interim Financial Information
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(All amounts in thousands of reais unless otherwise stated)

(b) Key management compensation

Key management includes the Officers, Directors and members of the Supervisory Board. The compensation paid or payable for services rendered is as follows:

Compensation items	Parent Company		Consolidated	
	Sept/24	Sept/23	Sept/24	Sept/23
Share-based payment	22,437	22,557	23,402	23,438
Bonuses and social charges	15,015	13,558	16,672	16,379
Subtotal bonuses and social charges	37,452	36,115	40,074	39,817
Fees and social charges	21,753	20,264	24,163	22,064
Fringe benefits	361	299	361	299
Total	59,566	56,678	64,598	62,180

The Company applied the requirements of NBC TG 05 (R3) - Related-Party Disclosures and also considered the guidance in CVM Circular Letter SNC/SEP 01/2021, observing qualitative aspects of related-party transaction, and concluded that there are no material impacts that require disclosure of additional information in the interim financial information.

27. Insurance coverage

The Group has adopted a policy of taking out insurance coverage at amounts deemed sufficient to cover any losses on assets or civil liability attributed to it taking into consideration the nature of its activities and the guidance of its insurance consultants.

Insurance coverage amounts to R\$ 1,155,255, considering Operational Risks, Civil Liability, D&O, Cyber Risk, Transportation, Fleet, Aircraft and Environmental policies.

28. Non-cash transactions

At September 30, 2024, the Group's main non-transactions were:

- the monetary adjustment of the financial liability arising from payables to subsidiary's shareholder (Note 25.2 (f));
- During the second quarter of 2024, a 15% interest in subsidiary 4Bio was acquired, without change in control (Note 10.1). Due to this change in the percentage of interest, an adjustment of R\$ 59,708 was recognized in the Company's equity;
- part of the compensation of key management personnel associated with the restricted share plan (Note 26 (b));
- the installment purchase of fixed assets items in the amount of R\$ 17,983 (R\$ 10,853 - Dec/23).
- Recognition of lease liability with a balancing item in right-of-use assets, with additions of new agreements in the amount of R\$ 449,868 (R\$ 438,452 - Dec/23) for the Parent company and R\$ 451,517 (R\$ 438,452 - Dec/23) for the Consolidated accounts, remeasurements of R\$ 545,211 (R\$ 578,409 - Dec/23) for the Parent company and R\$ 545,611 (R\$ 580,987 - Dec/23) for the Consolidated accounts and termination of agreements in the amount of (R\$ 15,314) ((R\$ 4,285) - Dec/23) for the Parent company and (R\$ 15,634) ((R\$ 4,285 - Dec/23) for the Consolidated accounts.

29. Events after the reporting period

On November 5, 2024, the Board of Directors authorized, for a period of up to eighteen months, the purchase of up to 3,230,000 registered common shares with no par value issued by the Company to be held in treasury for subsequent sale or cancellation, without capital reduction ("Repurchase Program").



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In this section, pursuant to CVM Resolution 80/2022, we compare the store opening projections for the Company with the data on pharmacies openings actually conducted every year. The projections for 2016 and 2017 were disclosed to the market on July 28, 2016, the projections for 2018 and 2019 were disclosed on November 9, 2017, the projections for 2020 were disclosed on October 3, 2019 and the projections for 2021 and 2022 were disclosed on September 29, 2020.

On July 28, 2016, we revised the prior projection of 165 openings in 2016 and 195 openings in 2017 to 200 store openings for both years. On October 27, 2021, we revised the prior projection of 240 openings per year in 2022 to 260 openings. On October 31, 2022, we revised the previous projection for the period from 2023 to 2025 from 240 openings per year to 260 openings per year.

On November 8, 2023, we revised the prior projection of 260 gross openings per year in 2023, 2024 and 2025 to 270 in 2023 and between 280 and 300 gross openings per year for 2024 and 2025.

YEAR	PRIOR PROJECTION	CURRENT PROJECTION	ACTUAL ACCUMULATED
2016	165 openings	200 openings	212 openings
2017	195 openings	200 openings	210 openings
2018	-	240 openings	240 openings
2019	-	240 openings	240 openings
2020	-	240 openings	240 openings
2021	-	240 openings	240 openings
2022	240 openings	260 openings	260 openings
2023	260 openings	270 openings	270 openings
2024	260 openings	Between 280 and 300 openings	204 openings
2025	260 openings	Between 280 and 300 openings	-

To the Board of Directors and Shareholders

Raia Drogasil S.A.

The Company's Supervisory Board, in exercising its duties and legal responsibilities, has examined the Interim Financial Information for the nine-month period ended September 30, 2024 and, based on the examinations performed and on clarifications provided by management, and also considering the favorable Auditor's Report without exceptions, issued by the independent auditor Ernst & Young Auditores Independentes, the Supervisory Board members concluded that the documents above are fairly presented, in all material respects.

São Paulo, November 5, 2024.

Paulo Sérgio Buzaid Tohmé
Supervisory Board Member

Gilberto Lério
Supervisory Board Member

Adeildo Paulino
Supervisory Board Member

Zeila Thoaldo Canter
Supervisory Board Member

In accordance with article 25, paragraph 1, items V and VI, of CVM Instruction 480/09, the Company's officers represent that they have reviewed, discussed and agree with the Interim Financial Information for the nine-month period ended September 30, 2024.

São Paulo, November 5, 2024.

Marcilio D'Amico Pousada
Chief Executive Officer

Renato Cepollina Raduan
Officer

Antonio Carlos Coelho
Officer

Marcello De Zagottis
Officer

Fernando Kozel Varela
Officer

Bruno Wright Pipponzi
Officer

Maria Susana de Souza
Officer

Celso Pissi Filho
Accountant and Technical Officer
CRC 1SP236090/O-5

In accordance with article 25, paragraph 1, items V and VI, of CVM Instruction 480/09, the Company's officers represent that they have reviewed, discussed and agree with the conclusions expressed in the favorable Auditor's Report without exceptions issued by the independent auditors for the nine-month period ended September 30, 2024.

São Paulo, November 5, 2024.

Marcilio D'Amico Pousada
Chief Executive Officer

Renato Cepollina Raduan
Officer

Antonio Carlos Coelho
Officer

Marcello De Zagottis
Officer

Fernando Kozel Varela
Officer

Bruno Wright Pipponzi
Officer

Maria Susana de Souza
Officer

Celso Pissi Filho
Accountant and Technical Officer
CRC 1SP23090/O-5