

(A free translation of the original in Portuguese)



Raia Drogasil S.A.

Individual and Consolidated
Interim Financial Information
At June 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, August 06, 2024. RD Saúde (Raia Drogasil S.A. – B3: RADL3) announces its results for the 2nd quarter of 2024 (2Q24). The Company's parent company and consolidated financial statements for the periods ended June 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 Reais 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: 3,076 units in operation (70 openings and 4 closures);**
- › **GROSS REVENUE: R\$ 10.4 billion, a 15.4% increase with 6.7% of mature-store growth;**
- › **MARKET SHARE: 15.7%, a 0.5 pp increase, with gains in every region;**
- › **DIGITAL: R\$ 1.7 billion, an increase of 43.9% and a retail penetration of 17.8%;**
- › **CONTRIBUTION MARGIN: 11.0% of gross revenues, an increase of 8.2%;**
- › **ADJUSTED EBITDA: R\$ 824.4 million, an increase of 7.4% and a margin of 7.9%;**
- › **ADJUSTED NET INCOME*: R\$ 356.6 million, a 2.1% increase and a margin of 3.4%;**
- › **CASH FLOW: R\$ 303.4 million negative free cash flow, R\$ 583.2 million total cash consumption.**

* Reflects the taxation of the effects of investment subsidies in the calculation of income tax, in accordance with Law No. 14,789/2023. However, we have filed lawsuits questioning these effects and await their judgments, having received a partially favorable injunction so far.

RADL3
R\$ 30.07/share

Closing: August 05, 2024

MARKET CAP
R\$ 51.7 billion
NUMBER OF SHARES
1,718,007,200
IR TEAM:

Flávio Correia

André Stolfi

Víctor Torres

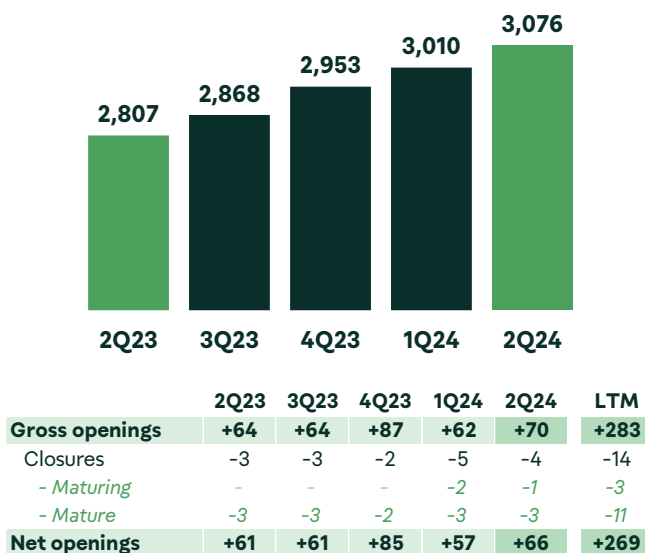
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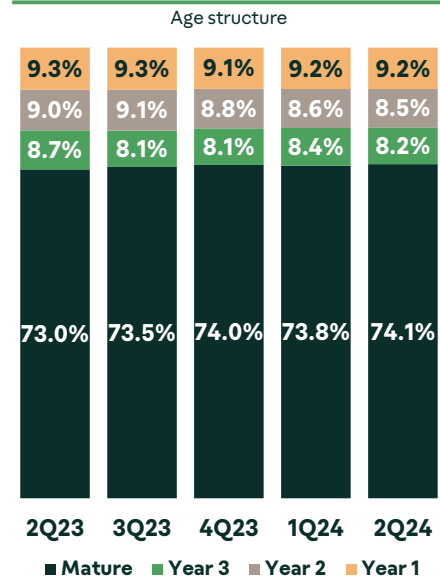
Summary (R\$ thousands)	2Q23	3Q23	4Q23	1Q24	2Q24
# of pharmacies	2,807	2,868	2,953	3,010	3,076
Organic openings	64	64	87	62	70
Closures	(3)	(3)	(2)	(5)	(4)
Headcount (EoP)	55,239	57,295	57,691	57,708	59,341
Pharmacist count (EoP)	11,515	11,726	12,047	12,306	12,429
# of tickets (thousands)	91,152	91,261	94,401	95,846	102,141
# of active customers (MM)	47.5	46.4	47.6	48.2	48.8
Gross revenue	9,013,830	9,274,782	9,538,836	9,767,156	10,402,635
Growth (YoY)	+18.0%	+16.2%	+14.3%	+15.3%	+15.4%
Gross profit	2,600,421	2,578,822	2,670,232	2,659,264	2,931,999
% of gross revenue	28.8%	27.8%	28.0%	27.2%	28.2%
Adjusted EBITDA	767,625	658,097	614,544	679,885	824,433
% of gross revenue	8.5%	7.1%	6.4%	7.0%	7.9%
Adjusted net income	349,225	268,443	283,315	213,681	356,590
% of gross revenue	3.9%	2.9%	3.0%	2.2%	3.4%
Net income	363,154	296,570	284,651	212,995	348,401
% of gross revenues	4.0%	3.2%	3.0%	2.2%	3.3%
Free cash flow	(486,157)	336,224	150,930	(118,054)	(303,365)

◆ STORE DEVELOPMENT

Pharmacy count



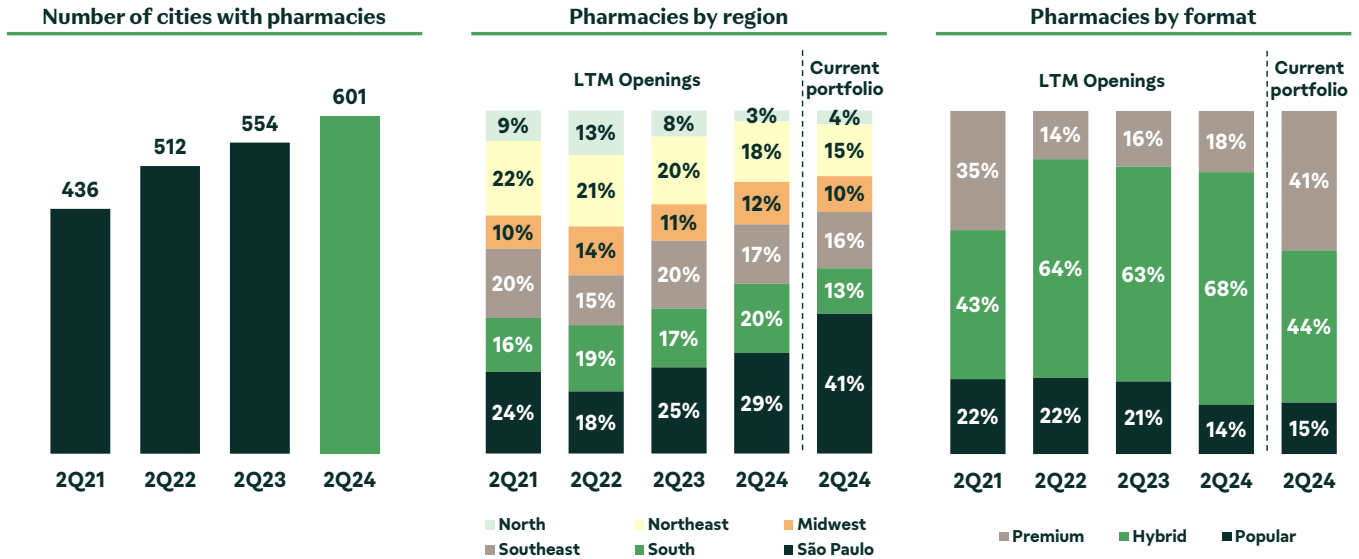
Pharmacy portfolio



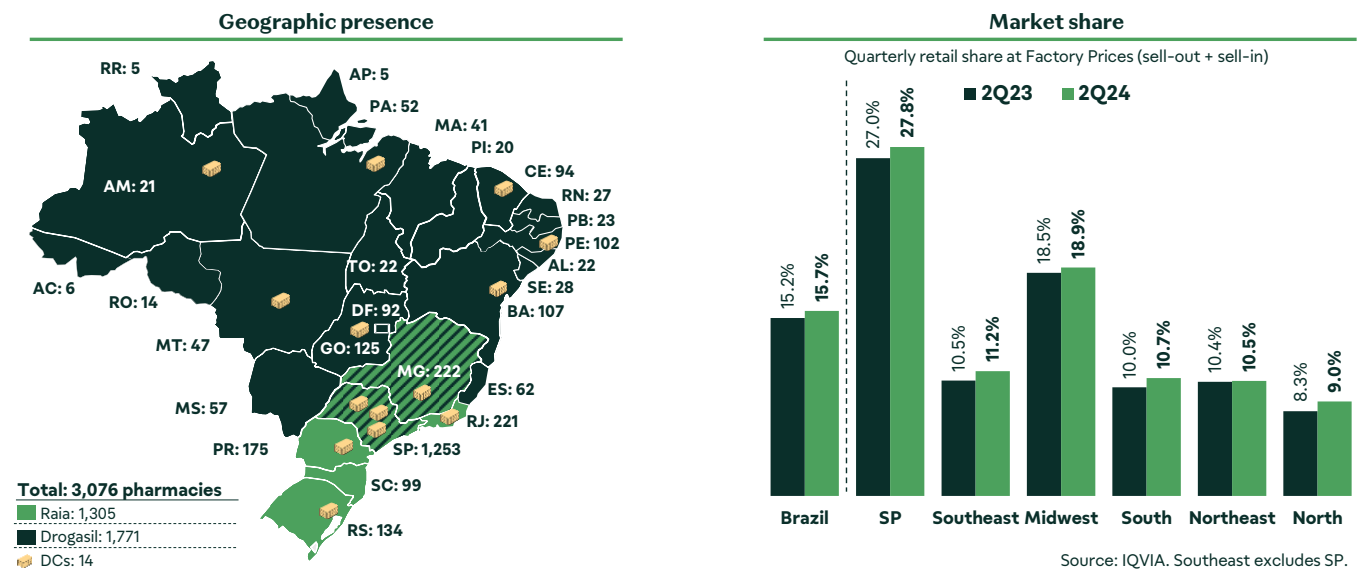
We ended the 2Q24 with a total of 3,076 pharmacies, having opened 70 new units in the quarter and closed 4. We have opened 283 gross openings in the last 12 months and reiterate the guidance of 280 to 300 new units per year both for 2024 and 2025.

Of the 4 closures in the quarter, only 1 was a pharmacy in the maturation process. In the last twelve months, the closure of units still undergoing maturation was approximately 1% of LTM openings, a result of the high assertiveness of our expansion process. The remaining 11 LTM closures were of mature units with an average of 14 years of operation and a consequence 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.



We have continued to diversify our pharmacy network, both geographically and demographically. We have extended our presence to 601 cities, 47 more than in the 2Q23, a unique capillarity in Brazilian retail. Of the 283 gross openings in the last 12 months, 71% 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 310 of them. Lastly, 82% of our openings in the last 12 months have been of popular or hybrid formats, which already comprise 59% of our total store portfolio.



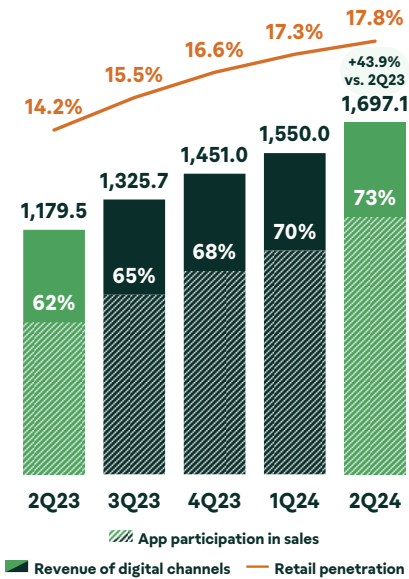
We are present in all Brazilian states and operate 14 distribution centers that support our more than 3 thousand pharmacies. Our logistics network allows us to replenish 92% of our stores on a daily basis, improving service levels, optimizing working capital and reinforcing our operational efficiency, thus constituting an important competitive advantage.

In the 2Q24, we achieved market share gains in all regions. Our national share was of 15.7%, an annual increase of 0.5 pp. We recorded a market share of 27.8% in São Paulo (+0.8 pp), of 11.2% in the Southeast (+0.7 pp), of 18.9% in the Midwest (+0.4 pp), of 10.7% in the South (+0.7 pp), of 10.5% in the Northeast (+0.1 pp), and of 9.0% in the North (+0.7 pp).

◆ DIGITAL, HEALTH AND CUSTOMER ENGAGEMENT

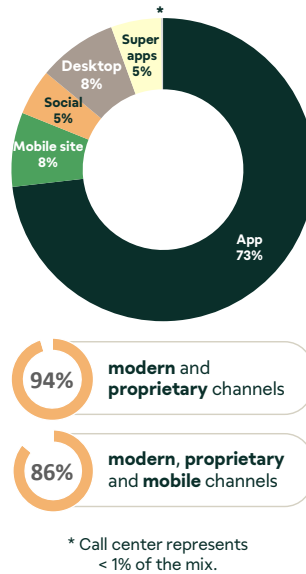
Digital sales and penetration

R\$ millions, % of retail gross revenue



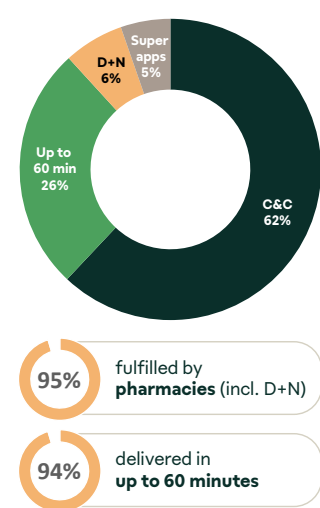
Digital channel mix

% of digital sales



Delivery mix

% of digital sales



We continue to advance in our digital strategy. We reached R\$ 1,697.1 billion of revenues in our digital channels, a growth of 43.9% compared to the 2Q23. These channels, which would be among the top 5 pharmacies in the country if considered isolated, reached a retail penetration of 17.8%, an increase of 3.6 pp in the period.

Within digital sales, we also highlight the evolution of our app penetration from 62% to 73% 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 26% of digital sales. When combined with Click & Collect and deliveries by third-party apps, we cover 94% of orders delivered or collected within 60 minutes. This unique capability at a national scale is only possible due to the capillarity of our footprint which covers 93% of the Brazilian A class population within a 1.5 km radius from our stores.

Digitalization is one of the key drivers of value creation. In the quarter, we recorded 147.0 million visits to our apps and websites and our digitalized frequent customers spent 28% more than non-digitalized frequent customers. Additionally, we continue to advance in the development of our Marketplace to offer an improved digital experience to our customers through an expanded assortment of 249 thousand SKUs in health and wellness provided by 891 different sellers.

We continue to reinforce the role of our pharmacies in the integral health journey of our customers. We already count 2.1 thousand health hubs offering an expanded portfolio of services, as well as 330 units licensed for vaccines. In the 2Q24, these pharmacies performed 1.9 million pharmaceutical services, including CATs (clinical analysis tests), vaccinations and other services.

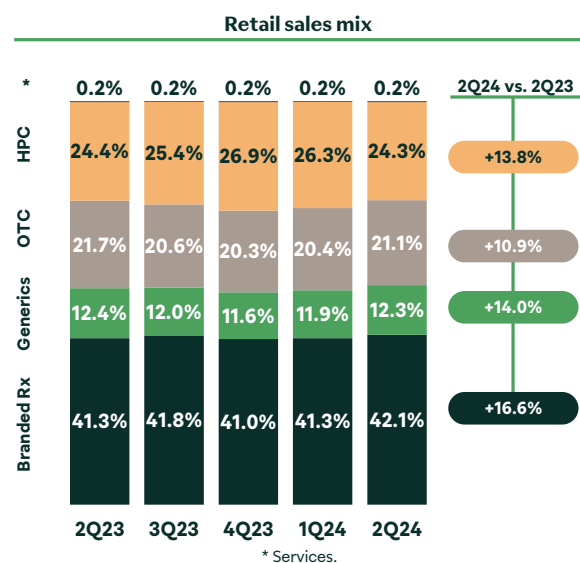
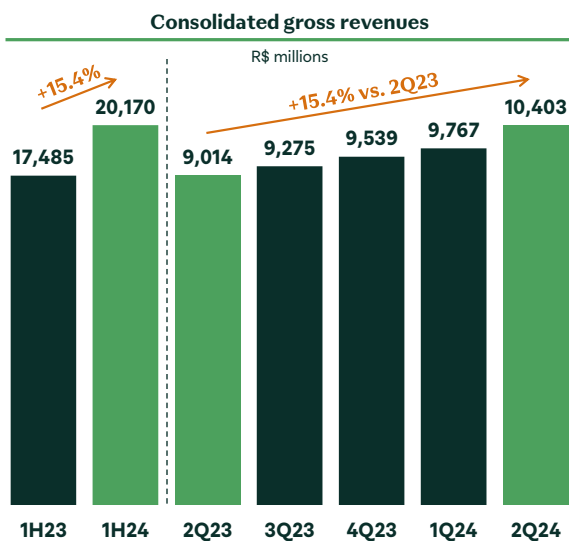
Through these pharmaceutical services, we position our network of over 3 thousand pharmacies as health hubs within the communities they serve and strengthen our bonds with our almost 49 million active customers. These customers made over 102 million purchases in our ecosystem in the quarter while rating their in-store experience with an NPS of 90.

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, Livel, C&A, Sodimac, and more recently Shell gas stations. Stix allows the 8.0 million active customers in the coalition to earn and redeem points within the expanded ecosystem of nearly 8.5 thousand stores, with 3.8 million customers using the program at more than one partner. In the 2Q24, Stix recorded

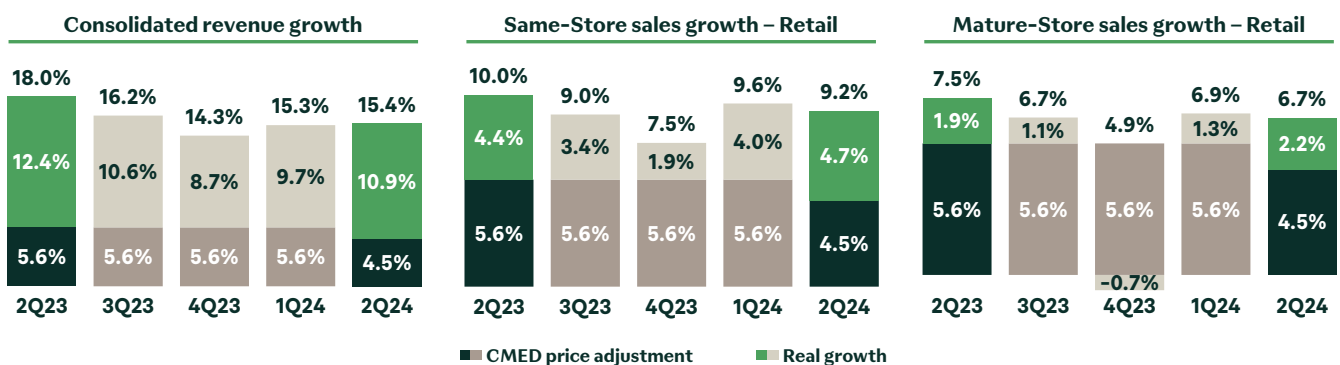
a growth of +103% in the number of customers earning points and of +121% in the number of customers redeeming points when compared to the same period of the previous year.

◆ GROSS REVENUES

We ended the 2Q24 with a record gross revenue of R\$ 10,402.6 million, a growth of 15.4%. Our retail sales grew 14.5% in the 2Q24, with 4Bio contributing with 0.9 pp. We highlight that the new annual drug price adjustment of 4.5% authorized by CMED came into effect at the beginning of April, in contrast to the 5.6% adjustment authorized in 2023, representing a pressure of 1.1 pp. Additionally, we recorded a positive calendar effect of 0.9 pp, mainly due to the early Easter holiday happening in the 1Q24.



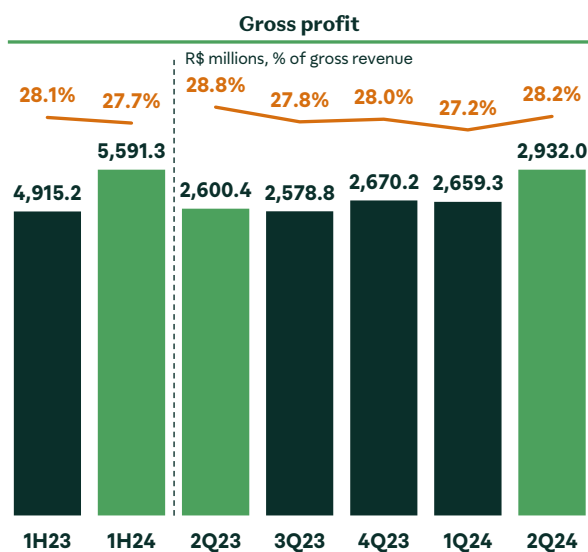
The highlight of the quarter was Branded RX with a growth of 16.6% while generics grew 14.0% and HPC 13.8%. Lastly, OTC grew by 10.9% despite a pressure in respiratory products due to an unusually warm winter and the high comparison base which still includes revenues from COVID-19 tests.



We recorded in the 2Q24 a same-store sales growth of 9.2%. 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.

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

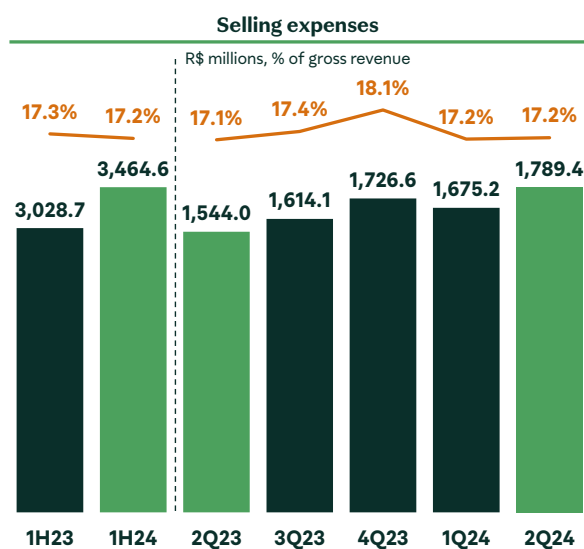
◆ GROSS PROFIT



Gross profit totaled R\$ 2,932.0 million in the 2Q24, with a gross margin of 28.2%, a contraction of 0.6 pp compared to the 2Q23. This contraction was mainly due to lower inflationary gains on inventories from the CMED price readjustment of 4.5% in 2024, compared to 5.6% in 2023, resulting in a gross margin pressure of 0.5 pp, and to the additional PIS/COFINS taxes on investment subsidies since the 1Q24, as established by Law No. 14,789/2023, resulting another 0.1 pp pressure.

We also had a 0.2 pp pressure due to the 4Bio mix effect, as a consequence of it growing above retail, and a 0.1 pp pressure from the non-cash NPV effect, mainly due to the lower SELIC interest rate. These pressures were partially offset by 0.3 pp gains stemming mostly from commercial initiatives.

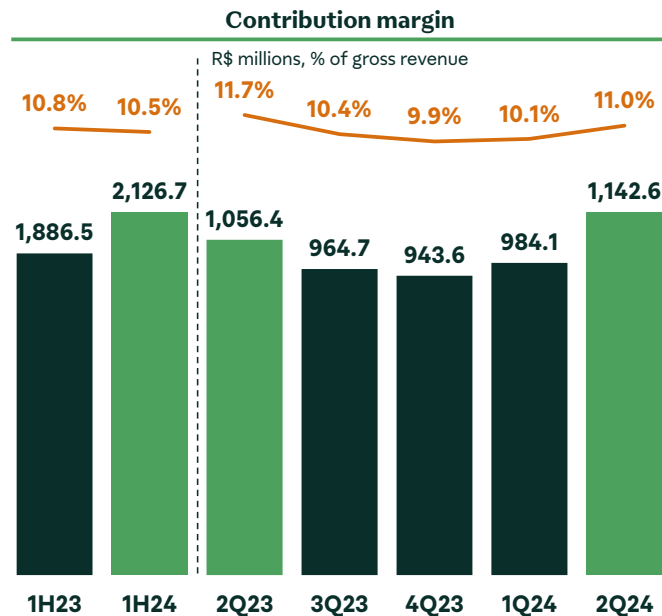
◆ SELLING EXPENSES



Selling expenses totaled R\$ 1,789.4 million in the 2Q24, equivalent to 17.2% of gross revenue and an increase of 0.1 pp compared to the 2Q23. We recorded pressures of 0.1 pp from payment methods, of 0.1 pp from logistics personnel expenses, of 0.1 pp in software licenses and of 0.1 pp in other expenses, partially offset by dilutions of 0.2 pp in rentals and of 0.1 pp in marketing expenses.

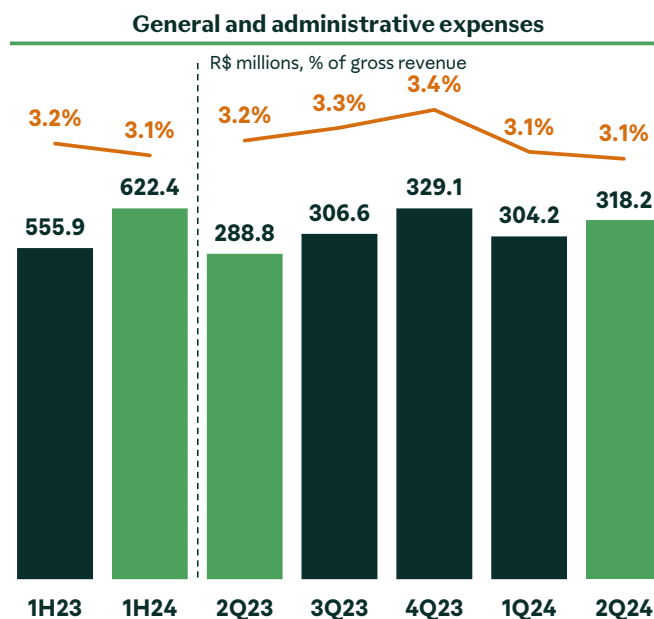
In the 1H24, we recorded a 0.1 pp dilution when compared to the 1H23, mainly due to the real mature-store sales growth.

CONTRIBUTION MARGIN



The contribution margin in the 2Q24 was R\$ 1,142.6 million, an increase of 8.2% over the 2Q23 and a margin contraction of 0.7 pp to 11.0% of gross revenue, mainly due to the lower gross margin as a consequence of the 0.5 pp pressure from lower inflationary gains on inventories.

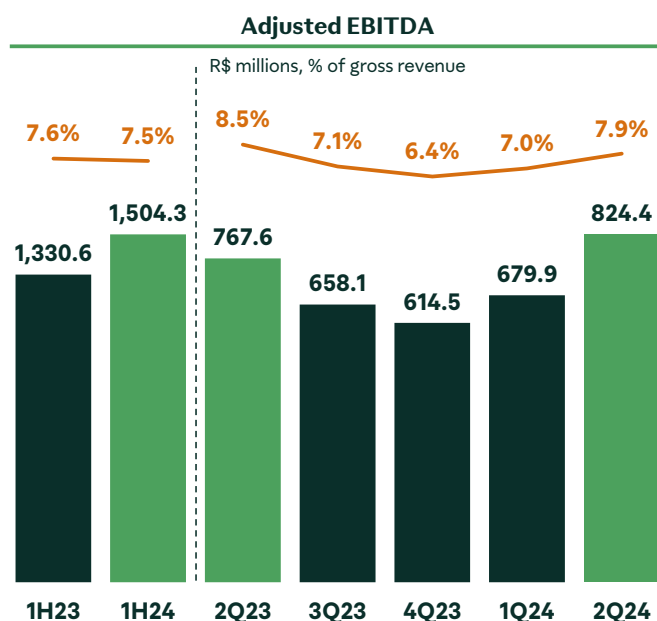
GENERAL & ADMINISTRATIVE EXPENSES



General and administrative expenses totaled R\$ 318.2 million in the 2Q24, equivalent to 3.1% of gross revenue. This represents a sequentially stable level compared to the 1Q24 and a dilution of 0.1 pp compared to the 2Q23, reflecting the robust sales performance in the quarter combined with the Company's efforts to manage these expenses.

In the 1H24, general and administrative expenses represented 3.1% of gross revenue, also with a dilution of 0.1 pp in comparison to the 1H23.

EBITDA



We achieved an adjusted EBITDA of R\$ 824.4 million in the 2Q24, an increase of 7.4% compared to the 2Q23. The EBITDA margin was 7.9%, a contraction of 0.6 pp compared to the 2Q23, in line with the pressures of 0.5 pp from the lower inflationary gains on inventories and of 0.1 pp from the additional PIS/COFINS taxes on investment subsidies.

In 1H24, we recorded an adjusted EBITDA of R\$ 1,504.3 million, an increase of 13.1% compared to the 1H23. The EBITDA margin was 7.5%, a contraction of 0.1 pp compared to the 1H23, despite the pressures of the quarter.

EBITDA RECONCILIATION AND NON-RECURRING RESULTS

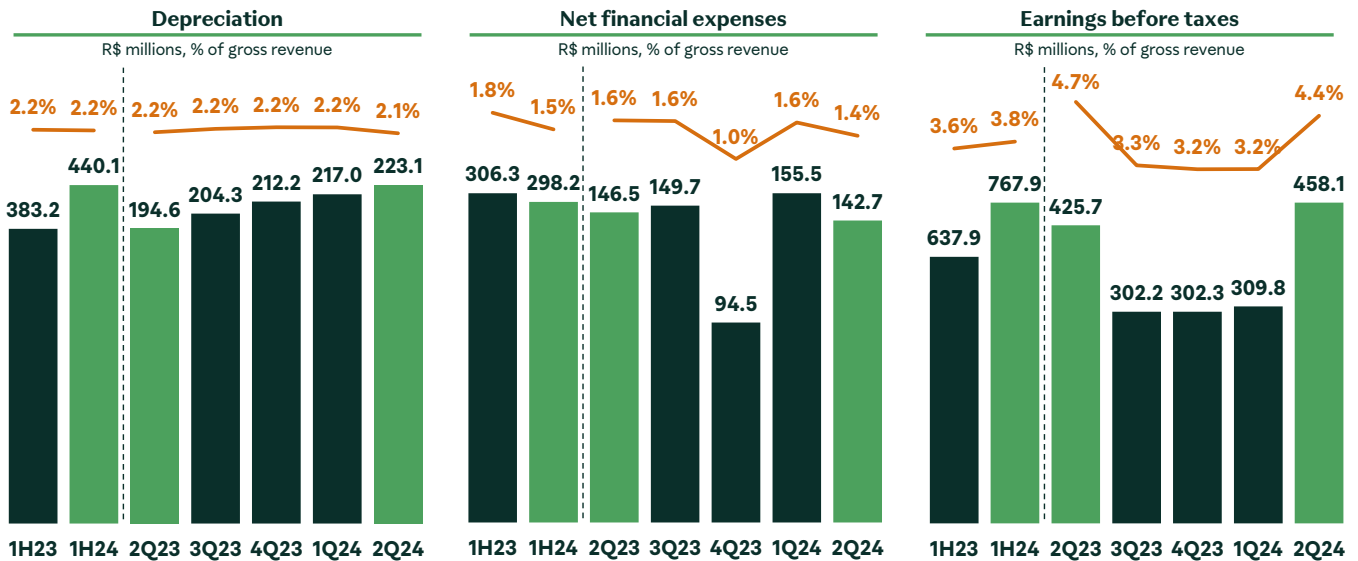
EBITDA Reconciliation (R\$ millions)	2Q24	2Q23
Net income	348.4	363.2
Income tax	97.3	83.6
Equity Equivalence	0.5	0.8
Financial Result	142.7	146.5
EBIT	588.9	594.1
Depreciation and amortization	223.1	194.6
EBITDA	812.0	788.7
Social investments and donations	4.0	2.8
Tax effects and other non-recurring from previous years	1.3	(21.3)
Asset write-offs	0.9	(2.6)
Other non-recurring/non-operating effects	6.2	-
Non-recurring/non-operating expenses	12.4	(21.1)
Adjusted EBITDA	824.4	767.6

In the 2Q24, we recorded R\$ 12.4 million in net non-recurring expenses. This includes R\$ 4.0 million in social investments and donations, R\$ 1.3 million from tax effects and other expenses related to previous years, R\$ 0.9 million in asset write-offs and R\$ 6.2 million in other non-recurring expenses, including R\$ 4.8 million in losses related to the floods in the state of Rio Grande do Sul that were not covered by insurance.

◆ DEPRECIATION, NET FINANCIAL EXPENSES AND EARNINGS BEFORE TAXES

Depreciation expenses amounted to R\$ 223.1 million in the 2Q24, equivalent to 2.1% of gross revenue, diluting 0.1 pp when compared to the 2Q23.

Net financial expenses represented 1.4% of gross revenues in the 2Q24, a reduction of 0.2 pp compared to the 2Q23. Of the R\$ 142.7 million, R\$ 90.7 million refer to the actual interests accrued on financial liabilities, equivalent to 0.9% of gross revenue, a 0.2 pp decrease when compared to the 2Q23 mostly due to the SELIC interest rate. We also recorded R\$ 49.7 million in non-cash NPV adjustments, equivalent to 0.5% of gross revenue and stable when compared to the 1Q23, and R\$ 2.3 million in interest related to invested companies.



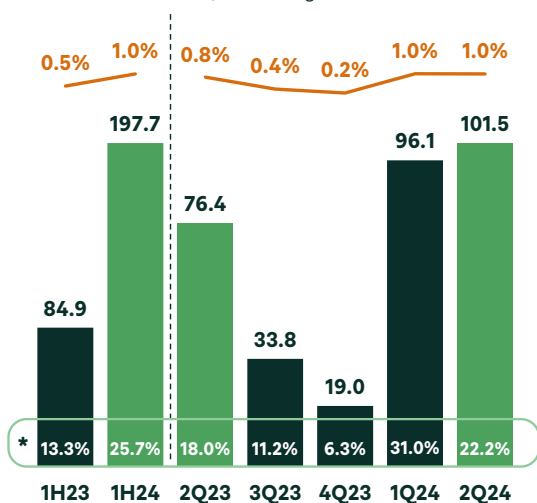
We recorded an EBT of R\$ 458.1 million in the 2Q24, equivalent to 4.4% of gross revenue, an increase of 7.6% compared to 2Q23 and a margin contraction of 0.3 pp.

In the 1H24, we recorded an EBT of R\$ 767.9 million, equivalent to 3.8% of gross revenue, with an increase of 20.4% compared to the 1H23 and a margin expansion of 0.2 pp, despite the pressures of the quarter.

◆ INCOME TAXES AND NET INCOME

Income tax and effective tax rate

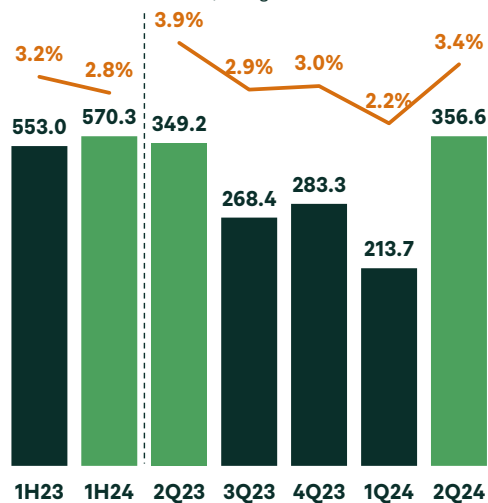
R\$ millions, % of earnings before taxes



*Effective tax rate

Adjusted net income**

R\$ millions, % of gross revenue



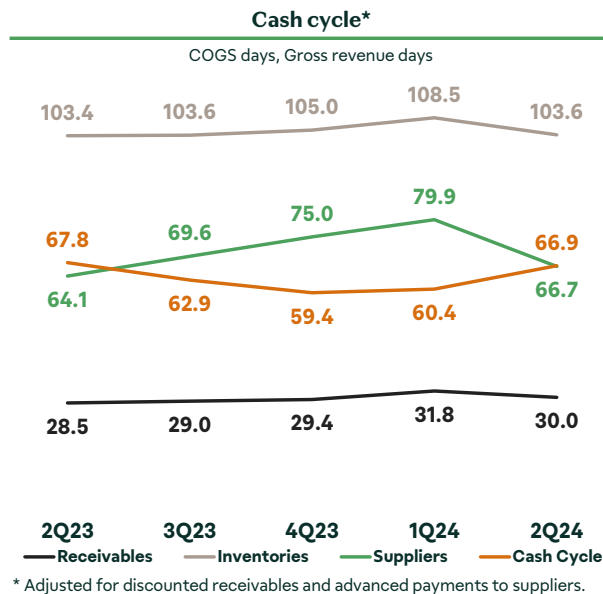
** Reflects the taxation of the effects of subsidies for investments in the calculation of income tax, in accordance to Law No. 14,789/2023.

We recorded an increase of +133% in our income tax in the 1H24, with R\$ 101,5 million in the 2Q24. This was equal to 1.0% of gross revenue in the quarter, a 0.2 pp increase when compared to the 2Q23. The effective tax rate was 22.2% of the EBT, an increase of 4.2 pp. This increase includes a negative impact of 7.2 pp due to the start of taxation on investment subsidies and 2.4 pp to the smaller provisioning of interest on equity, both in accordance to Law No. 14,789/2023, partially offset by a 4.8 pp reduction from non-recurring adjustments regarding previous years and by 0.6 pp from other effects.

It is worth noting the Company filed lawsuits questioning the effects of the new Law and awaits their judgement, having already received a partially favorable injunction.

This resulted in an adjusted net income of R\$ 356.6 million in the 2Q24, a 2.1% increase compared to the 2Q23. The net margin was 3.4% of gross revenue, a 0.5 pp contraction compared to 2Q24, despite the pressures of the quarter.

◆ CASH CYCLE



The cash cycle in the 2Q24 was of 66.9 days, a reduction of 0.9 days compared to the 2Q23.

◆ CASH FLOW

Cash flow (R\$ millions)	2Q24	2Q23	1H24	1H23
Adjusted EBIT	601.3	573.0	1,064.2	947.4
NPV adjustment	(37.1)	(39.5)	(80.4)	(88.0)
Non-recurring expenses	(12.4)	21.1	(13.4)	25.1
Income tax (34%)	(187.6)	(188.6)	(329.9)	(300.7)
Depreciation	222.2	195.2	438.3	383.7
Others	9.0	(62.3)	(65.4)	(41.4)
Resources from operations	595.4	499.0	1,013.3	926.1
Cash cycle*	(750.5)	(896.7)	(1,057.8)	(1,069.9)
Other assets (liabilities)**	126.4	211.6	91.0	143.4
Operating cash flow	(28.7)	(186.1)	46.6	(0.4)
Investments	(274.6)	(300.0)	(468.0)	(527.9)
Free cash flow	(303.4)	(486.2)	(421.4)	(528.3)
M&A and other investments	3.0	(17.6)	(10.8)	(30.5)
Interest on equity and dividends	(237.4)	(226.5)	(237.6)	(226.5)
Income tax paid over interest on equity	(10.3)	-	(10.3)	-
Net financial expenses***	(93.0)	(102.3)	(202.9)	(209.7)
Tax benefit (fin. exp., IoE, dividends)	57.8	69.4	120.5	133.2
Total Cash Flow	(583.2)	(763.1)	(762.6)	(861.8)

*Includes adjustments to discounted receivables.

**Includes NPV adjustments.

***Excludes NPV adjustments.

In the 2Q24, we recorded a negative free cash flow of R\$ 303.4 million, with a total cash consumption of R\$ 583.2 million. Resources from operations totaled R\$ 595.4 million, equivalent to 5.7% of gross revenue. We recorded a working capital consumption of R\$ 624.1 million, resulting in a negative operating cash flow of R\$ 28.7 million, due to the seasonal peak in working capital that occurs in the second quarter.

Of the R\$ 274.6 million invested in the quarter, R\$ 112.4 million were used for the opening of new pharmacies, R\$ 53.4 million for the renovation of existing units, R\$ 87.6 million for IT, R\$ 16.6 million in logistics and R\$ 4.6 million in other projects. Additionally, we recorded a positive flow of R\$ 3.0 million in subsidiaries.

In the 2Q24, net financial expenses resulted in payments of R\$ 93.0 million. These were partially offset by R\$ 57.8 million in tax benefits related to net financial expenses and to interest on equity. Lastly, we provisioned R\$ 77,1 million in interest on equity, compared to the R\$ 102.0 million provisioned in the 2Q23.

◆ INDEBTEDNESS

Net Debt (R\$ millions)	2Q23	3Q23	4Q23	1Q24	2Q24
Short-term Debt	569.8	581.0	604.6	311.9	415.4
Long-term Debt	1,833.8	2,523.5	2,526.1	2,528.0	3,003.3
Total Gross Debt	2,403.6	3,104.5	3,130.7	2,839.9	3,418.7
(-) Cash and Equivalents	345.3	593.6	412.3	412.6	369.7
Net Debt	2,058.3	2,510.9	2,718.4	2,427.3	3,049.1
Discounted Receivables	752.4	47.8	-	449.7	523.5
Advances to suppliers	-	(12.6)	(49.6)	(60.1)	(56.0)
Put/Call options of investments (estimated)	96.8	98.2	98.2	129.3	12.9
Adjusted Net Debt	2,907.4	2,644.3	2,766.9	2,946.3	3,529.5
Adjusted Net Debt / EBITDA	1.2x	1.0x	1.1x	1.1x	1.3x

We ended the 2Q24 with an adjusted net debt of R\$ 3,529.5 million, corresponding to a leverage of 1.3x the adjusted EBITDA of the last 12 months, considering the seasonal peak in working capital. Our adjusted net debt considers R\$ 523.5 million in discounted receivables, R\$ 56.0 million in advanced payments to suppliers, and R\$ 12.9 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\$ 3,418.7 million, of which 93.4% corresponds to debentures and Certificates of Real Estate Receivables (CRIs), with the remaining 6.6% corresponding to other credit lines. Of the total debt, 88% is due in the long-term and 12% in the short-term. We ended the quarter with a total cash and equivalents position of R\$ 369.7 million.

◆ TOTAL SHAREHOLDER RETURNS

Stock price appreciation



Our share price decreased by 6.2% in the 2Q24, a decrease 2.9 pp greater than the 3.3% for the IBOVESPA. During the period, the average daily financial volume (ADTV) was of R\$ 166 million.

Since the IPO of Drogasil in 2007, we achieved a cumulative share appreciation of 2,193% compared to an appreciation of only 128% for the IBOVESPA. Including the payment of interest on equity and dividends, we generated an average annual total return to shareholders of 21.0%.

Considering the IPO of Raia in 2010, the cumulative return amounted to 817% compared to an increase of only 82% for the IBOVESPA. Considering the payment of interest on equity and dividends, this resulted in an average annual total return to shareholders of 18.3%.

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)	2Q24		Change
	IAS 17	IFRS 16	Δ 2Q24
Gross Revenue	10,402.6	10,402.6	0.0
Gross Profit	2,932.0	2,932.0	0.0
Gross Margin	28.2%	28.2%	0.0 pp
Selling Expenses	(1,789.4)	(1,503.4)	286.0
G&A	(318.2)	(316.4)	1.8
Total Expenses	(2,107.6)	(1,819.7)	287.8
as % of Gross Revenue	20.3%	17.5%	(2.8 pp)
Adjusted EBITDA	824.4	1,112.3	287.8
as % of Gross Revenue	7.9%	10.7%	2.8 pp
Non-Recurring Expenses / Revenues	(12.4)	(9.4)	3.0
Depreciation and Amortization	(223.1)	(448.3)	(225.2)
Financial Results	(142.7)	(238.1)	(95.4)
Equity Equivalence	(0.5)	(0.6)	(0.1)
Income Tax	(97.3)	(87.2)	10.1
Net Income	348.4	328.7	(19.7)
as % of Gross Revenue	3.3%	3.2%	(0.1 pp)

Balance Sheet (R\$ millions)	2Q24		Change
	IAS 17	IFRS 16	Δ 2Q24
Assets	16,962.9	20,705.5	3,742.6
Current Assets	11,949.8	11,949.8	0.0
Non-Current Assets	5,013.1	8,755.7	3,742.6
Income Tax and Social Charges deferred	75.2	166.7	91.5
Other Credits	11.0	10.5	(0.4)
Right of use	0.0	3,651.6	3,651.6
Liabilities and Shareholder's Equity	16,962.9	20,705.5	3,742.6
Current Liabilities	6,999.3	7,900.2	900.9
Financial Leases	0.0	909.7	909.7
Other Accounts Payable	361.7	352.9	(8.8)
Non-Current Liabilities	3,442.5	6,615.3	3,172.7
Financial Leases	0.0	3,251.6	3,251.6
Income Tax and Social Charges Deferred	78.8	0.0	(78.8)
Shareholder's Equity	6,521.1	6,190.1	(331.0)
Income Reserves	1,871.2	1,577.4	(293.8)
Accrued Income	404.9	367.8	(37.1)
Non Controller Interest	13.6	13.5	(0.1)

Cash Flow (R\$ millions)	2Q24		Change
	IAS 17	IFRS 16	Δ 2Q24
Adjusted EBIT	601.3	664.0	62.7
Non-Recurring Expenses	(12.4)	(9.4)	3.0
Income Tax (34%)	(187.6)	(210.0)	(22.3)
Depreciation	222.2	448.3	226.1
Rental Expenses	0.0	(290.9)	(290.9)
Others	9.0	30.4	21.4
Resources from Operations	595.4	595.4	0.0
Operating Cash Flow	(28.7)	(28.7)	0.0
Investments	(274.6)	(274.6)	0.0
Free Cash Flow	(303.4)	(303.4)	0.0
Total Cash Flow	(583.2)	(583.2)	0.0

*Includes adjustments to discounted receivables.

**Includes NPV adjustments

***Excludes NPV adjustments

◆ RESULTS CONFERENCE CALLS

**August 07th 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	2Q23	2Q24
(R\$ thousands)	Reclassified	
Gross Revenue	9,013,830	10,402,635
Taxes, Discounts and Returns	(581,162)	(715,415)
Net Revenue	8,432,668	9,687,220
Cost of Goods Sold	(5,832,248)	(6,755,221)
Gross Profit	2,600,421	2,931,999
Operational (Expenses) Revenues		
Sales	(1,543,981)	(1,789,368)
General and Administrative	(288,814)	(318,198)
Operational Expenses	(1,832,796)	(2,107,566)
EBITDA	767,625	824,433
Depreciation and Amortization	(194,595)	(223,099)
Operational Earnings before Financial Results	573,030	601,334
Financial Expenses	(246,784)	(248,526)
Financial Revenue	100,245	105,838
Financial Expenses/Revenue	(146,539)	(142,689)
Equity Equivalence	(837)	(527)
Earnings before Income Tax and Social Charges	425,654	458,119
Income Tax and Social Charges	(76,430)	(101,529)
Net Income	349,225	356,590

Consolidated Income Statement	2Q23	2Q24
(R\$ thousands)	Reclassified	
Gross Revenue	9,013,830	10,402,635
Taxes, Discounts and Returns	(581,162)	(715,415)
Net Revenue	8,432,668	9,687,220
Cost of Goods Sold	(5,832,248)	(6,755,221)
Gross Profit	2,600,421	2,931,999
Operational (Expenses) Revenues		
Sales	(1,543,981)	(1,789,368)
General and Administrative	(288,814)	(318,198)
Other Operational Expenses, Net	21,105	(12,406)
Operational Expenses	(1,811,691)	(2,119,972)
EBITDA	788,729	812,027
Depreciation and Amortization	(194,595)	(223,099)
Operational Earnings before Financial Results	594,134	588,928
Financial Expenses	(246,784)	(248,526)
Financial Revenue	100,245	105,838
Financial Expenses/Revenue	(146,539)	(142,689)
Equity Equivalence	(837)	(527)
Earnings before Income Tax and Social Charges	446,759	445,712
Income Tax and Social Charges	(83,605)	(97,311)
Net Income	363,154	348,401

Assets (R\$ thousands)	2Q23	2Q24
Cash and Cash Equivalents	345,309	369,660
Financial Investments	25,126	-
Accounts Receivable	2,066,982	2,910,131
Inventories	6,627,088	7,693,557
Taxes Receivable	415,125	323,992
Other Accounts Receivable	313,960	515,502
Anticipated Expenses	102,146	134,643
Deposit in Court	-	2,334
Current Assets	9,895,736	11,949,819
Deposit in Court	132,501	243,988
Taxes Receivable	115,840	253,203
Income Tax and Social Charges deferred	24,067	75,242
Other Credits	6,523	10,953
Investments	2,829	9,755
Property, Plant and Equipment	2,276,261	2,475,944
Intangible	1,814,232	1,943,991
Non-Current Assets	4,372,253	5,013,076
TOTAL ASSETS	14,267,989	16,962,895

Liabilities and Shareholder's Equity (R\$ thousands)	2Q23	2Q24
Suppliers	4,105,650	4,897,662
Loans and Financing	569,822	415,442
Salaries and Social Charges Payable	626,385	716,546
Taxes Payable	310,176	411,332
Dividend and Interest on Equity	160,560	134,047
Provision for Lawsuits	52,139	62,590
Other Accounts Payable	319,987	361,657
Current Liabilities	6,144,719	6,999,277
Loans and Financing	1,833,783	3,003,280
Provision for Lawsuits	57,650	261,940
Income Tax and Social Charges deferred	140,180	78,824
Other Accounts Payable	229,386	98,471
Non-Current Liabilities	2,260,999	3,442,516
Common Stock	4,000,000	4,000,000
Capital Reserves	125,746	157,623
Revaluation Reserve	11,273	11,148
Income Reserves	1,281,229	1,871,215
Accrued Income	377,272	404,935
Equity Adjustments	(3,148)	62,571
Non Controller Interest	69,899	13,611
Shareholder's Equity	5,862,271	6,521,103
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	14,267,989	16,962,895

Cash Flow (R\$ thousands)	2Q23	2Q24
Earnings before Income Tax and Social Charges	353,338	348,405
Adjustments		
Depreciation and Amortization	195,201	222,168
Compensation plan with restricted shares, net	9,803	11,713
Interest over additional stock option	2,089	1,348
PP&E and Intangible Assets residual value	(7,138)	1,817
Provisioned Lawsuits	18,162	23,920
Provisioned Inventory Loss	13,579	3,907
Provision for Doubtful Accounts	1,070	6,337
Provisioned Store Closures	(4,361)	(1,130)
Interest Expenses	80,314	87,982
Debt Issuance Costs Amortization	1,027	(166)
Equity Equivalence Result	837	588
Gains from business combination	-	59,708
	663,921	766,597
Assets and Liabilities variation		
Clients and Other Accounts Receivable	560,478	47,459
Inventories	150,415	(20,144)
Other Short Term Assets	13,128	(14,740)
Long Term Assets	(18,765)	(17,448)
Suppliers	(999,708)	(699,889)
Salaries and Social Charges	100,078	111,590
Taxes Payable	21,877	41,139
Other Liabilities	(851)	(50,337)
Rents Payable	220	4,404
Cash from Operations	490,793	168,631
Interest Paid	(61,502)	(56,007)
Income Tax and Social Charges Paid	-	(55,078)
Paid lawsuits	(18,635)	(20,648)
Net Cash from (invested) Operational Activities	410,656	36,898
Investment Activities Cash Flow		
PP&E and Intangible Acquisitions	(316,220)	(271,720)
PP&E Sale Payments	-	71
Cash from incorporated company	(1,445)	-
Net Cash from Investment Activities	(317,665)	(271,649)
Financing Activities Cash Flow		
Funding	173,345	600,000
Payments	(65,785)	(53,000)
Interest on Equity and Dividends Paid	(226,509)	(237,370)
Acquisition of share in investee, without change in control	-	(117,817)
Net Cash from Funding Activities	(118,949)	191,813
Cash and Cash Equivalents in the beginning of the period	371,267	412,598
Cash and Cash Equivalents net increase	(25,958)	(42,938)
Cash and Cash Equivalents in the end of the period	345,309	369,660

Balance sheets

June 30, 2024

All amounts in thousands of reais



Assets	Note	Parent Company		Consolidated		Liabilities and equity	Note	Parent Company		Consolidated	
		Jun/24	Dec/23	Jun/24	Dec/23			Jun/24	Dec/23	Jun/24	Dec/23
Current assets						Current liabilities					
Cash and cash equivalents	5	223,677	318,002	369,661	412,321	Suppliers	14	4,225,751	4,493,044	4,735,685	4,939,203
Financial investments	6	27,477	26,506	-	-	Suppliers - Forfait	14.1	-	9,009	-	9,009
Trade receivables	7	2,211,306	2,515,546	2,910,130	3,084,940	Suppliers - FIDC	14.1	160,197	156,991	154,012	143,242
Inventories	8	7,279,189	6,882,254	7,693,556	7,197,427	Borrowings	15	190,963	377,207	415,442	604,601
Recoverable taxes	9	319,785	348,650	324,023	353,401	Leases payable	16	908,135	856,427	909,719	858,467
Other current assets	-	425,401	337,227	469,203	369,277	Salaries and social charges	-	683,530	601,699	716,546	636,393
Prepaid expenses	-	130,460	96,356	134,642	98,855	Taxes and contributions	-	256,416	224,320	287,163	240,832
Related parties	26	53,711	45,453	46,283	45,453	Dividends and interest on capital	-	134,047	23,508	134,047	23,508
Judicial deposits	17	2,334	-	2,334	-	Income tax and social contribution	18	121,861	116,549	124,170	119,739
						Provision for legal claims	17	62,589	57,224	62,589	57,224
						Payables for acquisition of subsidiaries	-	-	98,197	-	98,197
						Related parties	26	15,774	16,567	15,774	16,567
						Other current liabilities	-	319,995	312,210	345,045	332,515
		10,673,340	10,569,994	11,949,832	11,561,674			7,079,258	7,342,952	7,900,192	8,079,497
Non-current assets						Non-current liabilities					
Long-term receivables						Borrowings	15	3,003,280	2,526,102	3,003,280	2,526,102
Judicial deposits	17	27,421	19,183	243,988	228,446	Leases payable	16	3,248,947	3,076,154	3,251,557	3,078,294
Recoverable taxes	9	233,175	213,917	253,204	246,008	Provision for legal claims	17	99,888	100,535	261,942	256,234
Deferred income tax and social contribution	18.2	92,510	104,134	166,741	177,730	Payables for acquisition of subsidiaries	-	12,879	-	12,879	-
Prepaid expenses	-	9,325	4,301	9,325	4,301	Provisions for losses on investments	10	-	-	-	1,848
Related parties	26	226	213	-	-	Other non-current liabilities	-	70,349	82,512	85,608	124,136
Other non-current assets	-	137	5,103	1,198	6,360						
		362,794	346,851	674,456	662,845			6,435,343	5,785,303	6,615,266	5,986,614
Investments	10	935,440	659,633	9,722	14,953	Total liabilities		13,514,601	13,128,255	14,515,458	14,066,111
Fixed assets	11	2,438,676	2,419,685	2,475,944	2,453,687	Equity	20				
Intangible assets	12	1,633,419	1,608,164	1,943,991	1,917,253	Attributable to owners of the Company					
Right-of-use lease	16	3,647,487	3,479,929	3,651,579	3,484,000	Share capital	-	4,000,000	4,000,000	4,000,000	4,000,000
		8,655,022	8,167,411	8,081,236	7,869,893	Capital reserves	-	157,623	146,560	157,623	146,560
		9,017,816	8,514,262	8,755,692	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	-	73,719	14,472	73,719	14,472
						Retained earnings	-	367,843	-	367,843	-
								6,176,555	5,956,001	6,176,555	5,956,001
						Noncontrolling interests	-	-	-	13,511	72,300
						Total equity		6,176,555	5,956,001	6,190,066	6,028,301
Total assets		19,691,156	19,084,256	20,705,524	20,094,412	Total liabilities and equity		19,691,156	19,084,256	20,705,524	20,094,412

Statements of income

Six-month period ended June 30, 2024

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

Statements of income

	Note	Parent Company				Consolidated			
		2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Net sales revenue	21	8,893,963	17,267,075	7,804,691	15,119,218	9,687,220	18,787,714	8,442,315	16,373,661
Cost of sales and services	22	(6,032,489)	(11,804,807)	(5,265,404)	(10,313,930)	(6,755,221)	(13,196,451)	(5,832,248)	(11,441,850)
Gross profit		2,861,474	5,462,268	2,539,287	4,805,288	2,931,999	5,591,263	2,610,067	4,931,811
Operating (expenses) income									
Selling	22	(1,849,701)	(3,584,767)	(1,593,828)	(3,129,434)	(1,887,216)	(3,655,190)	(1,622,848)	(3,183,619)
General and administrative	22	(350,361)	(684,838)	(340,062)	(652,372)	(380,789)	(745,118)	(366,796)	(698,564)
Other operating income/(expenses)	23	(10,796)	(8,917)	22,813	25,375	(9,371)	(9,089)	23,385	29,442
Equity in the results of subsidiaries	10	(3,615)	(17,525)	7,432	18,708	(587)	(247)	(829)	(3,410)
		(2,214,473)	(4,296,047)	(1,903,645)	(3,737,723)	(2,277,963)	(4,409,644)	(1,967,088)	(3,856,151)
Operating profit before finance results		647,001	1,166,221	635,642	1,067,565	654,036	1,181,619	642,979	1,075,660
Finance income (costs)									
Finance income	24	69,494	147,113	81,588	155,133	105,835	208,380	100,245	191,666
Finance costs	24	(307,693)	(633,765)	(304,236)	(610,371)	(343,967)	(694,042)	(326,870)	(647,438)
		(238,199)	(486,652)	(222,648)	(455,238)	(238,132)	(485,662)	(226,625)	(455,772)
Profit before income tax and social contribution		408,802	679,569	412,994	612,327	415,904	695,957	416,354	619,888
Income tax and social contribution									
Current	-	(97,567)	(153,467)	(93,216)	(93,228)	(102,982)	(162,964)	(99,027)	(103,943)
Deferred	-	15,396	(11,657)	18,410	11,348	15,750	(11,020)	25,754	25,154
	18	(82,171)	(165,124)	(74,806)	(81,880)	(87,232)	(173,984)	(73,273)	(78,789)
Profit for the period		326,631	514,445	338,188	530,447	328,672	521,973	343,081	541,099
Attributable to:									
Owners of the Company	-	326,631	514,445	338,188	530,447	326,631	514,445	338,188	530,447
Noncontrolling interests	-	-	-	-	-	2,041	7,528	4,893	10,652
		326,631	514,445	338,188	530,447	328,672	521,973	343,081	541,099
Basic earnings per share	19	0.11389	0.31196	0.20192	0.31671	0.11389	0.31196	0.20192	0.31671
Diluted earnings per share	19	0.11392	0.31008	0.20283	0.31814	0.11392	0.31008	0.20283	0.31814

Statements of comprehensive income

	Note	Parent Company				Consolidated			
		2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Profit for the period		326,631	514,445	338,188	530,447	328,668	521,973	343,081	541,099
Components of comprehensive income	-								
Other comprehensive income that will affect the result in a subsequent period	-	804	(398)	(5,957)	(6,409)	804	(398)	(5,957)	(6,409)
Total comprehensive income for the period		327,435	514,047	332,231	524,038	329,476	521,575	337,124	534,690
Attributable to:									
Owners of the Company	-	327,435	514,047	332,231	524,038	327,435	514,047	332,231	524,038
Noncontrolling interests	-	-	-	-	-	2,041	7,528	4,893	10,652
Total		327,435	514,047	332,231	524,038	329,476	521,575	337,124	534,690

Statements of changes in equity

Six-month period ended June 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
Realization of revaluation reserve, net of income tax and social contribution	-	-	-	-	-	-	-	-	102	-	(82)	-	-	20	-	20
Capital increase	1,500,000	-	-	-	-	-	(1,500,000)	-	-	-	-	-	-	-	-	-
Restricted share plan - vesting period	-	-	-	-	12,714	-	-	-	-	-	-	-	-	12,714	-	12,714
Restricted share plan - delivery	-	-	(121)	13,099	(12,978)	-	-	-	-	-	-	-	-	-	-	-
Restricted shares - delivery of shares	-	-	-	292	(22)	-	-	-	-	-	-	-	-	270	-	270
Interest on capital expired	-	-	-	-	-	-	-	-	313	-	-	-	-	313	-	313
Interest on capital for 2022 approved at the AGM of April 19, 2023	-	-	-	-	-	-	-	-	-	(167,526)	-	-	-	(167,526)	-	(167,526)
Profit for the period	-	-	-	-	-	-	-	-	530,448	-	-	-	-	530,448	10,652	541,100
Other changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,988)	(2,988)
Allocation of profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on capital proposed	-	-	-	-	-	-	-	-	(182,000)	-	-	-	-	(182,000)	-	(182,000)
Other comprehensive income - adjustments to financial instruments	-	-	-	-	-	-	-	-	-	-	-	-	(3,126)	(3,126)	-	(3,126)
At June 30, 2023	4,000,000	10,191	134,006	(67,215)	48,763	265,756	261,339	522,147	348,863	-	11,272	3,262	(6,409)	5,531,975	69,743	5,601,718
Interest on capital expired	-	-	-	-	-	-	-	-	200	-	-	-	-	200	-	200
Realization of revaluation reserve, net of income tax and social contribution	-	-	-	-	-	-	-	-	40	-	(60)	-	-	(20)	-	(20)
Restricted share plan - vesting period	-	-	-	-	20,814	-	-	-	-	-	-	-	-	20,814	-	20,814
Profit for the period	-	-	-	-	-	-	-	-	524,525	-	-	-	-	524,525	21,518	546,043
Legal reserve	-	-	-	-	-	52,749	-	-	(52,749)	-	-	-	-	-	-	-
Tax incentive reserve	-	-	-	-	-	-	-	294,450	(294,450)	-	-	-	-	-	-	-
IOC - R\$ 0.211973 per share (Note 20)	-	-	-	-	-	-	-	-	(178,200)	360,200	-	-	-	182,000	-	182,000
Proposed dividends - R\$ 0.097586 per share (Note 20)	-	-	-	-	-	-	-	-	(167,300)	167,300	-	-	-	-	-	-
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 comprehensive income - adjustments to financial instruments	-	-	-	-	-	-	-	-	-	-	-	-	6,409	6,409	-	6,409
Other changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,961)	(18,961)
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	-	-	-	-	-	-	-	-	63	-	(63)	-	-	-	-	-
Restricted share plan - vesting period	-	-	-	-	10,534	-	-	-	-	-	-	-	-	10,534	-	10,534
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	(65,909)	(6,201)
Profit for the period	-	-	-	-	-	-	-	-	514,445	-	-	-	-	514,445	7,120	521,565
Interest on capital proposed	-	-	-	-	-	-	-	-	(151,500)	-	-	-	-	(151,500)	-	(151,500)
Other comprehensive income - adjustments to financial instruments	-	-	-	-	-	-	-	-	-	-	-	-	(399)	(399)	-	(399)
Cancellation/non-realization of shares	-	-	-	-	-	-	-	-	4,622	-	-	-	-	4,622	-	4,622
Other changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
At June 30, 2024	4,000,000	10,191	136,170	(53,420)	64,681	318,505	442,268	816,597	367,843	-	11,149	3,262	59,309	6,176,555	13,511	6,190,066

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



	Note	Parent Company		Consolidated	
		Jun/24	Jun/23	Jun/24	Jun/23
Cash flows from operating activities					
Profit before income tax and social contribution	-	679,569	612,327	695,957	619,888
Adjustments					
Depreciation and amortization	22	900,397	824,773	907,607	831,517
Compensation plan with restricted shares, net	-	11,063	12,984	10,005	12,401
Interest on additional stock option	-	32,499	32,058	32,499	32,058
Profit on sale/write-off of fixed assets and intangible assets	-	7,312	5,118	7,312	8,734
Provision for legal claims	17	31,829	34,401	38,184	34,401
(Reversal of) provision for inventory losses	8	5,520	721	5,520	721
(Reversal of) provision for impairment of trade receivables	7	4,979	1,331	9,141	2,404
(Reversal of) provision for pharmacies closure	11	(4,411)	(6,835)	(4,411)	(6,835)
Expenses net of interest on borrowings	-	163,202	153,545	178,538	161,678
Interest expenses – leases	16	197,734	158,033	197,852	158,149
Amortization of transaction costs of debentures	15	1,747	2,348	1,747	2,348
Equity in the results of subsidiaries	10	17,525	(18,708)	247	3,410
Change in the percentage of interest in subsidiaries	-	-	-	59,708	-
Discounts on property rental	-	-	(32)	-	(32)
		2,048,965	1,812,064	2,139,906	1,860,842
Changes in assets and liabilities					
Trade and other receivables	-	307,134	371,826	165,669	238,528
Inventories	-	(402,455)	(344,887)	(501,649)	(501,753)
Other current assets	-	(131,563)	(82,187)	(128,044)	(87,697)
Long-term receivables	-	(13,532)	(22,370)	(18,380)	(28,071)
Suppliers	-	(274,612)	(344,996)	(210,837)	(229,810)
Suppliers - Forfait	-	(9,009)	78,960	(9,009)	78,960
Suppliers - FIDC	-	3,206	-	10,770	-
Salaries and social charges	-	81,831	58,168	80,153	64,761
Taxes and contributions	-	47,015	78,115	77,654	55,457
Other obligations	-	(16,624)	(86,455)	(122,006)	(76,735)
Rentals payable	-	2,409	162	2,398	176
Other					
Interest paid	15	(174,015)	(156,214)	(188,842)	(161,715)
Income tax and social contribution paid	-	(156,109)	-	(156,109)	-
Interest paid – leases	16	(197,734)	(158,033)	(197,852)	(158,149)
Legal claims - paid	17	(36,098)	(33,098)	(36,098)	(33,098)
Net cash provided by operating activities		1,078,809	1,171,055	907,724	1,021,696
Cash flows from investing activities					
Acquisition and capital contribution in investees, net of cash acquired	-	(238,459)	(64,994)	-	-
Purchases of fixed assets and intangible assets	-	(472,248)	(527,898)	(483,096)	(556,939)
Net assets acquired in business combination	-	-	-	-	(1,445)
Proceeds from sale of fixed assets	-	4,265	-	4,265	-
Net cash used in investing activities		(706,442)	(592,892)	(478,831)	(558,384)
Cash flows from financing activities					
Borrowings taken	15	600,000	-	649,576	193,727
Repayment of borrowings	15	(300,000)	(44,480)	(353,000)	(110,337)
Acquisition of interest in subsidiary, without change of control	10.1	(117,817)	-	(117,817)	-
Leases paid	-	(411,311)	(407,335)	(412,748)	(408,402)
Interest on capital and dividends paid	-	(237,564)	(226,532)	(237,564)	(226,532)
Net cash used in financing activities		(466,692)	(678,347)	(471,553)	(551,544)
Increase (decrease) in cash and cash equivalents		(94,325)	(100,184)	(42,660)	(88,232)
Cash and cash equivalents at January 1	5	318,002	364,374	412,321	433,541
Cash and cash equivalents at June 30	5	223,677	264,190	369,661	345,309

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

Statements of value added
Six-month period ended June 30, 2024
All amounts in thousands of reais

	Parent Company				Consolidated			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Revenue	9,410,755	18,221,682	8,186,459	15,856,811	10,265,964	19,851,874	8,854,909	17,173,338
Gross sales and services	9,412,217	18,224,913	8,182,580	15,852,488	10,267,665	19,857,459	8,850,594	17,168,290
Other income	2,264	4,142	2,594	6,102	3,678	3,959	2,594	6,102
Provision for (reversal of) impairment of trade receivables	(3,726)	(7,373)	1,285	(1,779)	(5,379)	(9,544)	1,721	(1,054)
Inputs acquired from third parties	(6,224,672)	(12,066,853)	(5,142,967)	(10,438,174)	(6,975,424)	(13,506,473)	(5,723,840)	(11,589,762)
Cost of sales and services	(5,550,121)	(10,826,257)	(4,639,909)	(9,425,230)	(6,271,454)	(12,215,267)	(5,206,280)	(10,552,773)
Materials, energy, outsourced services and other	(674,551)	(1,240,596)	(503,058)	(1,012,944)	(703,970)	(1,291,206)	(517,560)	(1,036,989)
Gross value added	3,186,083	6,154,829	3,043,492	5,418,637	3,290,540	6,345,401	3,131,069	5,583,576
Depreciation and amortization	(443,630)	(875,855)	(408,421)	(800,711)	(448,146)	(884,864)	(411,761)	(807,012)
Net value added generated by the entity	2,742,453	5,278,974	2,635,071	4,617,926	2,842,394	5,460,537	2,719,308	4,776,564
Value added received through transfer	70,528	139,434	93,473	183,004	109,702	215,780	100,951	192,796
Equity in the results of subsidiaries	(3,615)	(17,525)	7,432	18,708	(587)	(247)	(829)	(3,410)
Finance income	69,767	147,854	81,690	155,669	105,913	206,922	97,429	187,579
Other	4,376	9,105	4,351	8,627	4,376	9,105	4,351	8,627
Total value added to distribute	2,812,981	5,418,408	2,728,544	4,800,930	2,952,096	5,676,317	2,820,259	4,969,360
Distribution of value added								
Personnel	917,442	1,762,503	805,971	1,562,269	948,504	1,821,595	833,773	1,609,517
Direct remuneration	704,527	1,366,217	633,431	1,230,282	724,095	1,403,704	651,652	1,261,237
Benefits	150,094	273,138	118,368	225,232	160,267	292,090	126,632	239,169
Unemployment compensation fund	62,821	123,148	54,172	106,755	64,142	125,801	55,489	109,111
Taxes and contributions	1,191,207	2,369,368	1,215,945	1,977,508	1,272,224	2,516,031	1,255,130	2,054,517
Federal	295,331	595,603	240,087	428,614	311,712	625,758	244,644	436,072
State	887,185	1,756,330	966,609	1,533,167	950,437	1,870,019	978,888	1,557,877
Municipal	8,691	17,435	9,249	15,727	10,075	20,254	31,598	60,568
Providers of capital	377,701	772,092	368,441	730,706	402,696	816,718	388,277	764,227
Interest	307,617	633,611	304,153	610,164	331,400	675,795	322,688	641,590
Rentals	70,084	138,481	64,288	120,542	71,296	140,923	65,589	122,637
Interest on capital and dividends	326,631	514,445	338,187	530,447	328,672	521,973	343,079	541,099
Interest on capital	77,100	151,500	102,000	182,000	77,100	151,500	102,000	182,000
Retained earnings for the period	249,531	362,945	236,187	348,447	249,531	362,945	236,187	348,447
Noncontrolling interests in retained earnings	-	-	-	-	2,041	7,528	4,892	10,652
Value added distributed and retained	2,812,981	5,418,408	2,728,544	4,800,930	2,952,096	5,676,317	2,820,259	4,969,360

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

**Notes to the
Individual and Consolidated Interim Financial Information
June 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 3,076 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	
	Jun/24	Dec/23
Southeast region	1,758	1,699
São Paulo	1,253	1,208
Minas Gerais	222	218
Rio de Janeiro	221	213
Espírito Santo	62	60
Northeast region	464	443
Bahia	107	102
Pernambuco	102	96
Ceará	94	89
Maranhão	41	39
Sergipe	28	27
Rio Grande do Norte	27	27
Alagoas	23	22
Paraíba	22	21
Piauí	20	20
South region	408	382
Paraná	175	162
Rio Grande do Sul	134	128
Santa Catarina	99	92
Midwest region	321	308
Goiás	125	117
Federal District	92	91
Mato Grosso do Sul	57	55
Mato Grosso	47	45
North region	125	121
Pará	52	51
Amazonas	22	21
Tocantins	21	20
Rondônia	14	14
Acre	6	6
Amapá	5	5
Roraima	5	4
Total	3,076	2,953

During the current period, 132 pharmacies were opened and 9 pharmacies were closed (119 pharmacies were opened and 9 were closed in the 1st half of 2023). 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 fourteen 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. ("RD Ads") 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.

SafePill Comercio 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".

Floods in the State of Rio Grande do Sul

In compliance with Circular Letter No. 01/2024-CVM/SNC/SEP, RD Saúde informs that it operated in the state of Rio Grande do Sul, during the floods, through 131 pharmacies, in addition to 1 distribution center located in the city of Gravataí. 1,790 employees were impacted by the floods. During the peak of the floods, 21 pharmacies were forced to suspend operations and 70 experienced interruptions in the supply of water, energy or replenishment of goods for resale. However, we did not record evidence of a drop in sales in the state. Furthermore, although the distribution center was not directly affected, its capacity to resupply pharmacies was reduced due to the state's difficulties in maintaining fluid road access. However, we were able to restore supply to pharmacies in a timely manner, adapting our logistical processes to the available road

network, counting on the operational support of the other distribution centers available to the Company. We noted that, on the date of this publication, operations in the state have already been normalized, including the opening of 3 new pharmacies in the 2nd quarter of 2024 to end the period with 134 units.

We highlight that operations in the state are substantially covered by insurance policies and, at June 30, 2024, the Company recognized, as the best available estimate, a provision for losses exceeding insurance coverage of R\$ 4,757, these were recorded as other income (expenses) according to note 23 of this document.

2. Presentation of quarterly information

In conformity with Rule 593/2009 issued by the CVM, authorization to issue this interim financial information (ITR) was granted by the Company's Board of Directors on August 6, 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 June 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 June 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, RD Ads, Kymborg, 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.

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.

CVM Resolution 193/2023: IFRS1 - General Requirements for Disclosure of Sustainability-related Financial Information; IFRS2 - Climate-related Disclosures.

IFRS1 - General Requirements for Disclosure of Sustainability-related Financial Information: In accordance with CVM Resolution 193/2023, the objective of 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.

IFRS2 - Climate-related Disclosures: In accordance with CVM Resolution 193/2023, the objective of this standard is to establish the requirements to identify, measure and disclose information about its 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.

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.

For the six-month period ended June 30, 2024, the Company 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	
	Jun/24	Dec/23	Jun/24	Dec/23
Cash and banks	183,440	155,219	196,430	177,575
Repurchase agreements (i)	453	46,964	71,929	72,791
Automatic investments (ii)	39,784	115,819	47,062	122,013
Bank Deposit Certificates - CDB (iii)	-	-	29,559	37,773
Investment fund (iv)	-	-	24,681	2,169
Total	223,677	318,002	369,661	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 June 30, 2024, the balance of R\$ 27,477 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 June 30, 2024 comprised 135,849 senior quotas held by third parties in the amount of R\$ 141,896, representing 83.78% of the fund's equity, and 26,306 subordinated quotas held by RD in the amount of R\$ 27,477, representing 16.22% 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\$ 27,477 (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.

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7. Trade receivables

Trade receivables items	Parent Company		Consolidated	
	Jun/24	Dec/23	Jun/24	Dec/23
Trade receivables	2,230,101	2,537,295	2,946,019	3,120,350
(-) Expected credit losses	(1,779)	(2,462)	(11,855)	(10,367)
(-) Adjustment to present value	(17,016)	(19,287)	(24,034)	(25,043)
Total	2,211,306	2,515,546	2,910,130	3,084,940

The detailed aging of trade receivables is presented below:

Maturities	Parent Company		Consolidated	
	Jun/24	Dec/23	Jun/24	Dec/23
Not yet due	2,224,451	2,531,601	2,862,446	3,048,325
Overdue:				
Between 1 and 30 days	4,089	3,130	36,628	31,684
Between 31 and 60 days	616	974	13,672	16,700
Between 61 and 90 days	288	575	12,433	11,003
Between 91 and 180 days	657	501	14,523	6,764
Between 181 and 360 days	-	514	6,317	5,874
(-) Expected credit losses	(1,779)	(2,462)	(11,855)	(10,367)
(-) Adjustment to present value	(17,016)	(19,287)	(24,034)	(25,043)
Total	2,211,306	2,515,546	2,910,130	3,084,940

Days sales outstanding, represented by credit and debit cards and partnerships with companies and the Government, are approximately 43 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	(2,721)	(9,209)
Reversals	1,390	6,805
Losses	1,753	3,551
At June 30, 2023	(1,009)	(4,921)
Additions	(7,850)	(16,947)
Reversals	2,142	6,570
Losses	4,255	4,931
At December 31, 2023	(2,462)	(10,367)
Additions	(10,639)	(22,851)
Reversals	5,660	13,710
Losses	5,662	7,653
At June 30, 2024	(1,779)	(11,855)

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	
	Jun/24	Dec/23	Jun/24	Dec/23
Goods for resale	7,333,404	6,930,474	7,747,702	7,245,647
Consumables	9,681	10,156	9,750	10,156
(-) Provision for inventory losses	(63,896)	(58,376)	(63,896)	(58,376)
Total inventories	7,279,189	6,882,254	7,693,556	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	(28,496)	(28,496)
Write-offs	27,775	27,775
At June 30, 2023	(60,419)	(60,419)
Additions	(12,586)	(12,586)
Write-offs	14,629	14,629
At December 31, 2023	(58,376)	(58,376)
Additions	(12,453)	(12,453)
Write-offs	6,933	6,933
At June 30, 2024	(63,896)	(63,896)

For the six-month period ended June 30, 2024, as described in Note 22, the cost of goods sold recognized in the statement of income was R\$ 11,803,605 (R\$ 10,307,984 - Jun/2023) for the Parent Company and R\$ 13,161,518 (R\$ 11,420,046 - Jun/2023) for the Consolidated accounts, including the amount of write-offs of inventories recognized as losses for the period amounting to R\$ 153,152 (R\$ 134,261 - Jun/2023) for the Parent Company and R\$ 153,881 (R\$ 134,592 - Jun/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	
	Jun/24	Dec/23	Jun/24	Dec/23
Taxes on profit recoverable				
Withholding Income Tax (IRRF)	1,488	3,743	4,232	4,676
Corporate Income Tax (IRPJ)	29,251	21,191	32,919	34,346
Social Contribution on Net Profit (CSLL)	11,157	14,366	12,727	16,747
Subtotal	41,896	39,300	49,878	55,769
Other recoverable taxes				
Value Added Tax on Sales and Services (ICMS) – credit balance (i)	190,434	150,854	202,381	162,570
ICMS – Refund of ICMS withheld in advance (i)	41,516	67,501	41,516	67,501
ICMS on acquisitions of fixed assets	103,771	108,171	103,771	108,171
Social Integration Program (PIS)	31,137	34,927	31,979	36,257
Social Contribution on Revenue (COFINS)	143,645	161,253	147,096	168,541
Social Investment Fund (FINSOCIAL) - 1982 - securities issued to cover court-ordered debts	561	561	561	561
National Institute of Social Security (INSS)	-	-	45	39
Subtotal	511,064	523,267	527,349	543,640
Total	552,960	562,567	577,227	599,409
Current assets	319,785	348,650	324,023	353,401
Non-current assets	233,175	213,917	253,204	246,008

(i) The ICMS credits amounting to R\$ 190,434 and R\$ 41,516 (R\$ 150,854 and R\$ 67,501 - Dec/23) for the Parent Company and R\$ 202,381 and R\$ 41,516 (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	
	Jun/24	Dec/23	Jun/24	Dec/23
In the next 12 months	319,785	348,650	324,023	353,401
Between 13 and 24 months	22,500	96,613	31,648	114,327
Between 25 and 36 months	30,742	19,000	33,415	22,692
Between 37 and 48 months	83,777	35,263	86,450	39,015
Between 49 and 60 months	96,156	63,041	101,691	69,974
Total	552,960	562,567	577,227	599,409

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10. Investments

10.1. Realization of 4Bio call option

On April 9, 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. In compliance with the signed Purchase and Sale Agreement, the parties concluded the transfer of shares 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 June 30, 2024, the Company's investment balances are presented below:

Investee	Main activity	Jun/24			Dec/23		
		Interest (%)	Parent Company	Consolidated	Interest (%)	Parent Company	Consolidated
Direct interest							
4Bio	Retail of special medicines	100.00%	580,549	-	85.00%	346,998	-
RD Ventures FIP	Private equity investment fund	100.00%	170,899	-	100.00%	143,760	-
Stix Fidelidade	Platform of products and services for the accumulation and redemption of points	33.33%	7,391	7,391	33.33%	5,108	5,108
Vitat Cuida	Supporting health management and promoting healthy habits	100.00%	22,101	-	100.00%	18,492	-
Dr. Cuco	Digital care platform focused on adherence to treatment	100.00%	15,604	-	100.00%	15,769	-
RD Ads	Advisory and consultancy in advertising and marketing	100.00%	57,233	-	100.00%	51,349	-
Dose Certa + Cuidado	Management of Self-Care Home Treatments	100.00%	44,104	-	100.00%	39,158	-
Manipulaê	Marketplace of Compounding Pharmacies	100.00%	20,400	-	100.00%	22,722	-
Kymberg	Pharmaceutical company specialized in the production of medicines	100.00%	17,136	-	100.00%	16,277	-
RD Log	Transportation and logistics company	100.00%	23	-	100.00%	-	-
Indirect interest							
Labi (i)	Healthtech focused on laboratory tests, tests, check-ups and vaccines.	25.01%	-	2,331	23.61%	-	(1,848)
Total			935,440	9,722	659,633	3,260	
Reclassification to "Other liabilities", as provision for losses on investments			-	-	-	1,848	
Classified as investments			935,440	9,722	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	RD ADS	SafePi	Man:pula	Kymberg	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	25,000	2,425	-	7,586	9,156	-	-	64,994
Business combinations	-	-	-	-	-	-	(21,174)	9,308	-	-	(11,866)
Equity in the results of subsidiaries	48,656	394	(9,926)	(20,660)	(1,916)	8,921	(2,764)	(3,997)	-	-	18,708
Restricted share compensation plan – 4Bio	(54)	-	-	-	-	-	-	-	-	-	(54)
At June 30, 2023	327,720	2,790	150,035	50,300	15,313	46,565	35,822	24,411	-	-	652,956
Capital contribution	-	-	4,000	17,000	-	-	8,400	5,300	1,800	-	36,500
Business combinations	-	-	-	-	-	-	-	-	14,850	-	14,850
Write-off of surplus value and goodwill	-	-	-	(30,111)	-	-	-	-	-	-	(30,111)
Equity in the results of subsidiaries	19,278	2,318	(10,275)	(18,697)	456	4,784	(5,064)	(6,989)	(373)	-	(14,562)
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	160,000	-	34,600	20,000	-	-	12,800	4,300	2,100	30	233,830
Change in the percentage of interest	59,708	-	-	-	-	-	-	-	-	-	59,708
Equity in the results of subsidiaries	13,922	2,283	(7,461)	(16,264)	(165)	5,884	(7,854)	(6,622)	(1,241)	(7)	(17,525)
Restricted share compensation plan	(79)	-	-	(127)	-	-	-	-	-	-	(206)
At June 30, 2024	580,549	7,391	170,899	22,101	15,604	57,233	44,104	20,400	17,136	23	935,440

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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 June 30, 2024 and year ended December 31, 2023:

	Parent Company										
	4BIO	stix	RD VENTURES	vitat	CUCO	RD ads	SafePill	Man*pu*la	Kymberg	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	14,024	2,283	(7,461)	(16,264)	254	5,884	(7,854)	(6,042)	(1,241)	(7)	(16,424)
Amortization of surplus value arising from business combination	(102)	-	-	-	(419)	-	-	(580)	-	-	(1,101)
Equity in the results of subsidiaries at 6/30/2024	13,922	2,283	(7,461)	(16,264)	(165)	5,884	(7,854)	(6,622)	(1,241)	(7)	(17,525)

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Adjusted equity	Parent Company										Jun/24
	4BIO Asimptotestage	stix	RD VENTURES	vitat	CUCO HEALTH	RD ADS	SafePill	Manupula	Kyberg	RD LOG	
Investment at book value	566,449	7,391	170,899	22,228	2,787	43,802	10,122	2,160	4,438	23	830,299
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	(153)	-	-	(127)	-	-	-	-	-	-	(280)
Total adjusted equity	567,642	7,391	170,899	22,101	5,108	43,802	10,122	8,004	4,438	23	839,530
Goodwill based on expected future profitability	12,907	-	-	-	10,496	13,431	33,982	12,396	12,698	-	95,910
Investment balance	580,549	7,391	170,899	22,101	15,604	57,233	44,104	20,400	17,136	23	935,440

Adjusted equity	Parent Company										Dec/23
	4BIO Asimptotestage	stix	RD VENTURES	vitat	CUCO HEALTH	RD ADS	SafePill	Manupula	Kyberg		
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.Fixed assets

11.1. Breakdown and changes

Fixed assets are broken down as follows:

	Average annual depreciation rates (%)	Parent Company					
		Jun/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	(33,184)	36,653	69,837	(32,312)	37,525
Furniture, fittings and facilities	7.4 - 10	1,759,859	(862,165)	897,694	1,665,730	(784,841)	880,889
Machinery and equipment	7.1 - 15.8	1,061,393	(668,760)	392,633	1,029,834	(623,733)	406,101
Vehicles	20 - 23.7	148,376	(81,126)	67,250	145,958	(74,286)	71,672
Property improvements	13 - 20	2,649,741	(1,637,419)	1,012,322	2,453,427	(1,462,053)	991,374
Total		5,721,330	(3,282,654)	2,438,676	5,396,910	(2,977,225)	2,419,685

	Average annual depreciation rates (%)	Consolidated					
		Jun/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	(33,184)	36,653	69,837	(32,312)	37,525
Furniture, fittings and facilities	7.4 - 10	1,769,038	(864,062)	904,976	1,673,676	(786,485)	887,191
Machinery and equipment	7.1 - 15.8	1,100,494	(680,594)	419,900	1,063,019	(632,265)	430,754
Vehicles	20 - 23.7	148,377	(81,127)	67,250	145,959	(74,287)	71,672
Property improvements	13 - 20	2,656,400	(1,641,359)	1,015,041	2,460,018	(1,465,597)	994,421
Total		5,776,270	(3,300,326)	2,475,944	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)	Jun/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)	Jun/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	109,525	(4,659)	6,979	1,546,065	127,031	(2,774)	(4,592)	1,665,730	94,216	(4,562)	4,475	1,759,859
Machinery and equipment	931,454	50,386	(8,148)	(29)	973,663	65,402	(8,252)	(979)	1,029,834	43,558	(13,007)	1,008	1,061,393
Vehicles	114,212	3,562	(195)	-	117,579	28,439	(60)	-	145,958	6,254	(3,836)	-	148,376
Property improvements	1,981,381	206,757	(2,493)	5,740	2,191,385	266,487	(1,356)	(3,089)	2,453,427	205,269	(8,769)	(186)	2,649,741
Total	4,563,228	370,230	(15,495)	12,690	4,930,653	487,359	(12,442)	(8,660)	5,396,910	349,297	(30,174)	5,297	5,721,330
Changes in accumulated depreciation													
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	(30,531)	(909)	-	-	(31,440)	(872)	-	-	(32,312)	(872)	-	-	(33,184)
Furniture, fittings and facilities	(647,044)	(68,131)	2,513	(3,815)	(716,477)	(72,952)	1,793	2,795	(784,841)	(77,310)	2,591	(2,605)	(862,165)
Machinery and equipment	(526,858)	(54,360)	6,977	9	(574,232)	(56,811)	7,226	84	(623,733)	(56,279)	11,345	(93)	(668,760)
Vehicles	(58,513)	(7,461)	146	-	(65,828)	(8,517)	59	-	(74,286)	(10,560)	3,720	-	(81,126)
Property improvements	(1,118,450)	(169,031)	1,286	(2,822)	(1,289,017)	(175,569)	866	1,667	(1,462,053)	(181,833)	5,363	1,104	(1,637,419)
Total	(2,381,396)	(299,892)	10,922	(6,628)	(2,676,994)	(314,721)	9,944	4,546	(2,977,225)	(326,854)	23,019	(1,594)	(3,282,654)

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Changes in the Consolidated fixed assets are as follows:

Changes in cost	Jan 1, 2023	Addition by business combination	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closures	Jun/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	Jun/24
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	71	110,888	(4,664)	6,979	1,550,430	2,126	128,500	(2,788)	(4,592)	1,673,676	95,449	(4,562)	4,475	1,769,038
Machinery and equipment	946,424	612	57,924	(8,200)	(29)	996,731	(504)	76,055	(8,284)	(979)	1,063,019	49,474	(13,007)	1,008	1,100,494
Vehicles	114,213	-	3,562	(195)	-	117,580	-	28,439	(60)	-	145,959	6,254	(3,836)	-	148,377
Property improvements	1,986,701	-	207,376	(2,493)	5,740	2,197,324	-	267,139	(1,356)	(3,089)	2,460,018	205,337	(8,769)	(186)	2,656,400
Total	4,586,455	683	379,750	(15,552)	12,690	4,964,026	1,622	500,133	(12,488)	(8,660)	5,444,633	356,514	(30,174)	5,297	5,776,270
Changes in accumulated depreciation	Jan 1, 2023	Addition by business combination	Additions	Disposals and write-offs	Provision for / (Reversal of) pharmacies closure	Jun/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	Jun/24
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	(30,531)	-	(909)	-	-	(31,440)	-	(872)	-	-	(32,312)	(872)	-	-	(33,184)
Furniture, fittings and facilities	(648,362)	(15)	(68,257)	2,516	(3,815)	(717,933)	11	(73,153)	1,795	2,795	(786,485)	(77,563)	2,591	(2,605)	(864,062)
Machinery and equipment	(531,347)	(133)	(55,707)	7,027	9	(580,151)	126	(59,554)	7,230	84	(632,265)	(59,581)	11,345	(93)	(680,594)
Vehicles	(58,514)	-	(7,461)	146	-	(65,829)	-	(8,517)	59	-	(74,287)	(10,560)	3,720	-	(81,127)
Property improvements	(1,121,296)	-	(169,376)	1,286	(2,822)	(1,292,208)	-	(175,922)	866	1,667	(1,465,597)	(182,229)	5,363	1,104	(1,641,359)
Total	(2,390,050)	(148)	(301,710)	10,975	(6,628)	(2,687,561)	137	(318,018)	9,950	4,546	(2,990,946)	(330,805)	23,019	(1,594)	(3,300,326)

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	(21,546)	11,429	(10,117)
Additions	(8,857)	4,801	(4,056)
Reversals	21,546	(11,429)	10,117
At June 30, 2023	(8,857)	4,801	(4,056)
Additions	(17,516)	9,347	(8,169)
Reversals	8,857	(4,801)	4,056
At December 31, 2023	(17,516)	9,347	(8,169)
Additions	(12,148)	7,753	(4,395)
Reversals	17,445	(9,347)	8,098
Changes, net	5,297	(1,594)	3,703
At June 30, 2024	(12,219)	7,753	(4,466)

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12. Intangible assets

12.1. Breakdown and changes

	Average annual amortization rates (%)	Parent Company					
		Jun/24			Dec/23		
		Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
Points of sale	17 - 23.4	289,204	(246,728)	42,476	280,953	(233,317)	47,636
Software license	20	1,115,974	(485,121)	630,853	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	21,365	(13,320)	8,045	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	(40,627)	1,073	41,700	(40,397)	1,303
Total		2,421,602	(788,183)	1,633,419	2,289,055	(680,891)	1,608,164

	Average annual amortization rates (%)	Consolidated					
		Jun/24			Dec/23		
		Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
Points of sale	17 - 23.4	293,458	(246,726)	46,732	282,850	(233,315)	49,535
Software license and systems implementation	20	1,156,012	(492,688)	663,324	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	(1,448)	7,438	8,886	(1,249)	7,637
Non-compete agreement	20	833	(400)	433	833	-	833
Trademarks with finite useful life	20	32,246	(20,548)	11,698	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	(40,627)	1,073	41,700	(40,397)	1,303
Customer relationship	20	9,395	(3,729)	5,666	9,395	(3,626)	5,769
Total		2,752,544	(808,553)	1,943,991	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	Jun/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	Jun/24
Points of sale	268,037	7,689	(248)	1,866	277,344	5,883	(673)	(1,601)	280,953	5,687	(351)	2,915	289,204
Software license	632,372	147,145	(574)	(9)	778,934	215,125	(1,768)	9	992,300	123,719	(57)	12	1,115,974
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	417	-	-	19,469	1,274	-	-	20,743	622	-	-	21,365
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	155,251	(822)	1,857	2,070,806	222,282	(2,441)	(1,592)	2,289,055	130,028	(408)	2,927	2,421,602
Changes in accumulated amortization	Jan 1, 2023	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Jun/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	Jun/24
Points of sale	(205,977)	(15,075)	231	(1,088)	(221,909)	(13,041)	550	1,083	(233,317)	(11,440)	238	(2,209)	(246,728)
Software license	(249,752)	(61,964)	46	4	(311,666)	(80,714)	52	(4)	(392,332)	(92,792)	13	(10)	(485,121)
Goodwill on business acquisition – Vison	(2,387)	-	-	-	(2,387)	-	-	-	(2,387)	-	-	-	(2,387)
Trademarks with finite useful life	(10,673)	(951)	-	-	(11,624)	(834)	-	-	(12,458)	(862)	-	-	(13,320)
Customers portfolio	(39,937)	(230)	-	-	(40,167)	(230)	-	-	(40,397)	(230)	-	-	(40,627)
Total	(508,726)	(78,220)	277	(1,084)	(587,753)	(94,819)	602	1,079	(680,891)	(105,324)	251	(2,219)	(788,183)

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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	Jun/23	Addition by business combination	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	Jun/24
Points of sale	269,934	-	7,689	-	(248)	1,866	279,241	-	5,883	-	(673)	(1,601)	282,850	8,044	(351)	2,915	293,458
Software license	649,850	910	156,354	(1,984)	(694)	(9)	804,427	(907)	229,432	-	(1,906)	18	1,031,064	124,995	(60)	12	1,156,011
Goodwill on acquisitions of investees	1,087,701	-	3,889	2,951	(18,723)	-	1,075,818	-	12,149	(947)	(28,005)	-	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	-	6,840	2,930	-	-	35,732	-	(4,108)	-	-	-	31,624	622	-	-	32,246
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	910	174,772	967	(19,665)	1,857	2,427,532	(907)	243,356	(947)	(51,084)	(1,583)	2,616,367	133,661	(411)	2,927	2,752,544

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Changes in accumulated amortization	Jan 1, 2023	Additions	Disposals and write-offs	(Provision for) / Reversal of pharmacies closure	Jun/23	Addition by business combination	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	Jun/24
Points of sale	(205,975)	(15,075)	231	(1,088)	(221,907)	-	(13,041)	-	550	1,083	(233,315)	(11,440)	238	(2,209)	(246,726)
Software license	(253,882)	(62,854)	166	4	(316,566)	(3)	(82,073)	-	183	-	(398,459)	(94,635)	16	(10)	(493,088)
Goodwill on acquisitions of investees	(2,387)	-	-	-	(2,387)	-	-	-	-	-	(2,387)	-	-	-	(2,387)
Surplus value - Platform	(5,775)	(2,015)	-	-	(7,790)	-	1,451	(1,249)	6,339	-	(1,249)	(199)	-	-	(1,448)
Non-compete agreement	(1,966)	(400)	-	-	(2,366)	-	400	-	1,966	-	-	-	-	-	-
Trademarks with finite useful life	(17,238)	(1,355)	-	-	(18,593)	-	(2,337)	1,249	-	-	(19,681)	(867)	-	-	(20,548)
Customers portfolio - Raia	(39,937)	(230)	-	-	(40,167)	-	(230)	-	-	-	(40,397)	(230)	-	-	(40,627)
Customer relationship	(3,420)	(103)	-	-	(3,523)	-	(103)	-	-	-	(3,626)	(103)	-	-	(3,729)
Total	(530,580)	(82,032)	397	(1,084)	(613,299)	(3)	(95,933)	-	9,038	1,083	(699,114)	(107,474)	254	(2,219)	(808,553)

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	8/05/2022
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). The Company's CGUs are the stores.

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%.

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	(3,321)	2,318	(1,003)
Additions	(1,464)	1,234	(230)
Reversals	3,321	(2,318)	1,003
At June 30, 2023	(1,464)	1,234	(230)
Additions	(3,056)	2,313	(743)
Reversals	1,464	(1,234)	230
At December 31, 2023	(3,056)	2,313	(743)
Additions	(129)	94	(35)
Reversals	3,056	(2,313)	743
Changes, net	2,927	(2,219)	708
At June 30, 2024	(129)	94	(35)

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	
	Jun/24	Dec/23	Jun/24	Dec/23
Goods suppliers	4,116,426	4,416,143	4,617,048	4,845,237
Service providers	259,467	239,485	265,911	245,450
Materials suppliers	36,040	52,115	36,449	52,704
Assets suppliers	17,931	10,854	18,138	11,819
Adjustment to present value	(43,916)	(59,553)	(47,849)	(63,756)
Total	4,385,948	4,659,044	4,889,697	5,091,454
Suppliers	4,225,751	4,493,044	4,735,685	4,939,203
Suppliers – FIDC – Credit Rights Investment Fund	160,197	156,991	154,012	143,242
Suppliers - Forfait	-	9,009	-	9,009

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

In the first six-month period of 2024, certain suppliers assigned their rights to receive Company notes to financial institutions, allowing suppliers to receive in advance their amounts receivable. The financial institutions become creditors 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 notes payable. This advance on credit notes generated a financial gain to the Company in the amount of R\$ 5,633 in the period (R\$ 4,955 in the first six-month period of 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 June 30, 2024, the balance payable negotiated by suppliers and accepted by RD Saúde amounted to R\$160,197 (R\$ 166,000 - Dec/23) in the Parent company and R\$ 154,012 (R\$ 152,251 - Dec/23) in the Consolidated.

The Company's Management also considered the guidance in CVM Circular Letter SNC/SEP 01/2021, observing the qualitative aspects on the issue, and concluded that there are no impacts since the economic substance of the transaction is maintained and there are no changes in the conditions originally agreed with suppliers.

15. Borrowings and debentures

(a) Breakdown

Borrowings items	Average annual long-term interest rate	Parent Company		Consolidated	
		Jun/24	Dec/23	Jun/24	Dec/23
Debentures					
3 rd issue of debentures - CRIs	98.50% of CDI	255,604	256,155	255,604	256,155
4 th issue of debentures	106.99% of CDI	300,950	300,921	300,950	300,921
5 th issue of debentures	100.00% of CDI + 1.49% p.a.	523,982	528,154	523,982	528,154
6 th issue of debentures - CRIs	100.00% of CDI + 0.70% p.a.	255,512	256,088	255,512	256,088
7 th issue of debentures - CRIs	100.00% of CDI + 0.75% p.a.	540,044	539,372	540,044	539,372
8 th issue of debentures - CRIs – 1 st series	100.00% of CDI + 0.30% p.a.	359,142	360,057	359,142	360,057
8 th issue of debentures - CRIs – 2 nd series	100.00% of CDI + 0.65% p.a.	152,513	152,812	152,513	152,812
8 th issue of debentures - CRIs – 3 rd series	100.00% of CDI + 1.10% p.a.	198,623	198,820	198,623	198,820
9 th issue of debentures	100.00% of CDI + 0.65% p.a.	607,873	-	607,873	-
Total debentures		3,194,243	2,592,379	3,194,243	2,592,379
Borrowings					
Direct loans - Law 4,131	100.00% of CDI + 1.30% p.a.	-	-	100,445	100,490
Direct loans - Law 4,131	100.00% of CDI + 1.37% p.a.	-	-	32,388	32,451
Direct loans - Law 4,131	100.00% of CDI + 1.42% p.a.	-	-	40,950	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.	-	-	50,696	-
Total borrowings		-	310,930	224,479	538,324
Total		3,194,243	2,903,309	3,418,722	3,130,703
Current liabilities		190,963	377,207	415,442	604,601
Non-current liabilities		3,003,280	2,526,102	3,003,280	2,526,102

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The amounts above have the following payment flow forecast:

Payment forecast	Parent Company		Consolidated	
	Jun/24	Dec/23	Jun/24	Dec/23
2024	70,038	377,207	243,820	604,601
2025	467,385	467,805	518,082	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	3,194,243	2,903,309	3,418,722	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 June 30, 2024, the amount to be recognized was R\$ 31,012 (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 June 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 June 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 June 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.

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.

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.

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.

(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	
	Jun/24	Dec/23	Jun/24	Dec/23
Short-term borrowings	190,963	377,208	415,442	604,601
Long-term borrowings	3,003,280	2,526,102	3,003,280	2,526,102
Total debt	3,194,243	2,903,310	3,418,722	3,130,703
(-) Cash and cash equivalents (Note 5)	(223,677)	(318,002)	(369,661)	(412,321)
Net debt	2,970,566	2,585,308	3,049,061	2,718,382

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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
Accrued interest	153,545	-	153,545
Payment of interest	(156,214)	-	(156,214)
Amortization of principal	(44,480)	-	(44,480)
Amortization of transaction costs	2,348	-	2,348
Decrease in cash and cash equivalents	-	100,184	100,184
Net debt at June 30, 2023	2,194,805	(264,190)	1,930,615
Funding	686,567	-	686,567
Accrued interest	169,350	-	169,350
Payment of interest	(150,367)	-	(150,367)
Amortization of transaction costs	2,954	-	2,954
Increase in cash and cash equivalents	-	(53,812)	(53,812)
Net debt at December 31, 2023	2,903,309	(318,002)	2,585,307
Funding	600,000	-	600,000
Accrued interest	163,202	-	163,202
Payment of interest	(174,015)	-	(174,015)
Amortization of principal	(300,000)	-	(300,000)
Amortization of transaction costs	1,747	-	1,747
Decrease in cash and cash equivalents	-	94,325	94,325
Net debt at June 30, 2024	3,194,243	(223,677)	2,970,566

Changes in net debt	Consolidated		
	Borrowings	Cash and cash equivalents	Net debt
Net debt at January 1, 2023	2,317,905	(433,541)	1,884,364
Funding	193,727	-	193,727
Accrued interest	161,678	-	161,678
Payment of interest	(161,715)	-	(161,715)
Amortization of principal	(110,337)	-	(110,337)
Amortization of transaction costs	2,348	-	2,348
Decrease in cash and cash equivalents	-	88,232	88,232
Net debt at June 30, 2023	2,403,606	(345,309)	2,058,297
Funding	865,138	-	865,138
Accrued interest	185,539	-	185,539
Payment of interest	(167,179)	-	(167,179)
Amortization of principal	(159,354)	-	(159,354)
Amortization of transaction costs	2,954	-	2,954
Increase in cash and cash equivalents	-	(67,012)	(67,012)
Net debt at December 31, 2023	3,130,704	(412,321)	2,718,383
Funding	649,576	-	649,576
Accrued interest	178,537	-	178,537
Payment of interest	(188,842)	-	(188,842)
Amortization of principal	(353,000)	-	(353,000)
Amortization of transaction costs	1,747	-	1,747
Increase in cash and cash equivalents	-	42,660	42,660
Net debt at June 30, 2024	3,418,722	(369,661)	3,049,061

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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	
	Jun/24	Dec/23	Jun/24	Dec/23
Operating real estate	3,267,747	3,094,861	3,269,030	3,094,950
Residential real estate	21,874	18,889	22,153	19,514
Distribution/administrative centers	349,721	355,947	352,250	359,303
Vehicles	8,145	10,232	8,146	10,233
Total	3,647,487	3,479,929	3,651,579	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	3,374,779
New agreements	209,689	6,329	2,672	6,604	225,294
Remeasurements ⁽ⁱ⁾	290,947	(2,657)	36,616	(263)	324,643
Termination of agreements	(2,587)	(760)	-	-	(3,347)
Depreciation	(392,177)	(2,386)	(51,802)	(296)	(446,661)
At 6/30/2023	3,068,990	18,550	378,882	8286	3,474,708
New agreements	205,528	5,269	(192)	2,553	213,158
Remeasurements ⁽ⁱ⁾	225,825	(2,454)	30,696	(301)	253,766
Termination of agreements	(922)	(16)	-	-	(938)
Depreciation	(404,560)	(2,460)	(53,439)	(306)	(460,765)
At 12/31/2023	3,094,861	18,889	355,947	10,232	3,479,929
New agreements	244,752	8,587	14,008	113	267,460
Remeasurements ⁽ⁱ⁾	344,588	(3,073)	27,658	(820)	368,353
Termination of agreements	(34)	(2)	-	-	(36)
Depreciation	(416,420)	(2,527)	(47,892)	(1,380)	(468,219)
At 6/30/2024	3,267,747	21,874	349,721	8,145	3,647,487

	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	209,689	6,329	2,672	6,604	225,294
Remeasurements ⁽ⁱ⁾	290,936	(2,606)	37,025	(263)	325,092
Termination of agreements	(2,587)	(760)	-	-	(3,347)
Depreciation	(392,308)	(2,432)	(52,739)	(296)	(447,775)
At 6/30/2023	3,069,139	19,219	381,071	8,287	3,477,716
New agreements	205,528	5,269	(191)	2,552	213,158
Remeasurements ⁽ⁱ⁾	225,825	(2,454)	32,825	(301)	255,895
Termination of agreements	(922)	(16)	-	-	(938)
Depreciation	(404,620)	(2,504)	(54,401)	(306)	(461,831)
At 12/31/2023	3,094,950	19,514	359,304	10,232	3,484,000
New agreements	246,035	8,587	14,008	113	268,743
Remeasurements ⁽ⁱ⁾	344,588	(3,073)	27,826	(820)	368,521
Termination of agreements	(34)	(322)	-	-	(356)
Depreciation	(416,509)	(2,553)	(48,887)	(1,380)	(469,329)
At 6/30/2024	3,269,030	22,153	352,251	8,145	3,651,579

(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	
	Jun/24	Dec/23	Jun/24	Dec/23
Operating real estate	3,699,550	3,486,567	3,700,833	3,486,663
Residential real estate	12,714	17,004	13,257	17,580
Distribution/administrative centers	437,218	418,723	439,586	422,231
Vehicles	7,600	10,287	7,600	10,287
Total	4,157,082	3,932,581	4,161,276	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	209,689	6,329	2,672	6,604	225,294
Remeasurements ⁽ⁱ⁾	290,947	(2,657)	36,616	(263)	324,643
Interest	141,418	1,055	15,387	173	158,033
Payments / compensations	(519,457)	(8,574)	(35,673)	(1,664)	(565,368)
At 6/30/2023	3,381,303	(12,289)	506,899	2,912	3,878,825
New agreements	205,528	5,269	(192)	2,553	213,158
Remeasurements ⁽ⁱ⁾	225,825	(2,454)	30,696	(301)	253,766
Transfers	61,039	29,643	(95,671)	4,989	-
Interest	155,532	1,292	14,855	862	172,541
Payments / compensations	(542,660)	(4,457)	(37,864)	(728)	(585,709)
At 12/31/2023	3,486,567	17,004	418,723	10,287	3,932,581
New agreements	244,672	8,693	14,008	113	267,486
Remeasurements ⁽ⁱ⁾	344,588	(3,073)	27,657	(846)	368,326
Interest	179,637	1,828	15,516	753	197,734
Payments / compensations	(555,914)	(11,738)	(38,686)	(2,707)	(609,045)
At 6/30/2024	3,699,550	12,714	437,218	7,600	4,157,082

	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	209,689	6,329	2,672	6,604	225,294
Remeasurements ⁽ⁱ⁾	290,947	(2,606)	37,025	(263)	325,103
Interest	141,418	1,061	15,497	173	158,149
Payments / compensations	(519,540)	(8,626)	(36,721)	(1,664)	(566,551)
At 6/30/2023	3,381,490	(11,669)	509,270	2,912	3,882,003
New agreements	205,528	5,269	(192)	2,553	213,158
Remeasurements ⁽ⁱ⁾	225,825	(2,454)	32,825	(301)	255,895
Transfers	61,039	29,643	(95,671)	4,989	-
Interest	155,532	1,297	14,942	862	172,633
Payments / compensations	(542,751)	(4,506)	(38,943)	(728)	(586,928)
At 12/31/2023	3,486,663	17,580	422,231	10,287	3,936,761
New agreements	245,955	8,693	14,008	113	268,769
Remeasurements ⁽ⁱ⁾	344,588	(3,073)	27,825	(846)	368,494
Interest	179,641	1,832	15,626	753	197,852
Payments / compensations	(556,014)	(11,775)	(40,104)	(2,707)	(610,600)
At 6/30/2024	3,700,833	13,257	439,586	7,600	4,161,276

(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	
	Jun/24	Dec/23	Jun/24	Dec/23
Less than 1 year	908,135	856,427	909,719	858,467
Current	908,135	856,427	909,719	858,467
1 to 5 years	2,552,356	2,453,166	2,554,966	2,455,306
Over 5 years	696,591	622,988	696,591	622,988
Non-current	3,248,947	3,076,154	3,251,557	3,078,294
Total	4,157,082	3,932,581	4,161,276	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	703,208	65,047
1 to 2 years	676,345	62,562
2 to 3 years	545,013	50,414
3 to 4 years	414,979	38,386
4 to 5 years	303,906	28,111
Over 5 years	751,574	69,520
Total	3,395,025	314,040

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 June 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	618,033	(164,163)	453,870	619,616	(164,163)	455,453
2025	1,165,773	(278,721)	887,052	1,165,773	(278,721)	887,052
2026	952,585	(217,934)	734,651	952,585	(217,934)	734,651
2027	759,335	(166,317)	593,018	759,335	(166,317)	593,018
2028	567,313	(124,672)	442,641	569,923	(124,672)	445,251
2029 and thereafter	1,306,680	(260,830)	1,045,850	1,306,681	(260,830)	1,045,851
Total	5,369,719	(1,212,637)	4,157,082	5,373,913	(1,212,637)	4,161,276

(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).

Amount recognized in the statement of income

Amount recognized in the statement of income	Parent Company		Consolidated	
	Jun/24	Jun/23	Jun/24	Jun/23
Amortization of right-of-use assets	468,219	446,661	467,109	445,547
Interest on lease liabilities	197,734	158,033	197,852	158,149
Adjustment for lease write-off (contracts terminated)	(1,023)	(1,388)	(1,023)	(1,388)
Variable payments not included in the measurement of lease liabilities	30,894	27,005	31,191	27,564
Revenue on subleases of right-of-use assets	(2,166)	(2,045)	(2,166)	(2,045)
Expenses related to short-term and/or low-value leases	17,888	13,898	17,888	13,898
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 six-month period ended June 30, 2024 amounted to R\$ 4,513 (R\$ 3,185 in Jun/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	
	Jun/24	Dec/23
Less than 1 year	2,227	2,100
1 to 2 years	1,515	1,463
2 to 3 years	995	889
3 to 4 years	710	775
4 to 5 years	405	441
Over 5 years	866	987
Total	6,718	6,655

17. Provision for contingencies and judicial deposits

Breakdown of balances and changes in provisions

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

Judicial deposit items	Parent Company		Consolidated	
	Jun/24	Dec/23	Jun/24	Dec/23
Labor and social security	92,819	105,146	92,819	105,146
Tax ⁽ⁱ⁾	51,701	49,606	213,735	205,285
Civil	17,957	11,994	17,977	12,014
Subtotal	162,477	166,746	324,531	322,445
(-) Corresponding judicial deposits	-	(8,987)	-	(8,987)
Total	162,477	157,759	324,531	313,458
Current liabilities	62,589	57,224	62,589	57,224
Non-current liabilities	99,888	100,535	261,942	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	26,460	26,460
Reversals by concluded lawsuits	(6,784)	(6,784)
Write-offs for payments	(33,098)	(33,098)
Constitution/(Reversals) due to changes in lawsuits	3,760	3,760
Revaluation of amounts	7,028	7,028
Monetary adjustment	3,937	3,937
At June 30, 2023	117,428	117,585
Additions of new lawsuits and review of estimate	65,249	220,634
Reversals by concluded lawsuits	(3,091)	(3,091)
Write-offs for payments	(29,321)	(29,321)
Constitution/(Reversals) due to changes in lawsuits	412	412
Revaluation of amounts	12,966	12,966
Monetary adjustment	3,103	3,260
At December 31, 2023	166,746	322,445
Additions of new lawsuits and review of estimate	25,197	25,197
Reversals by concluded lawsuits	(4,826)	(4,826)
Write-offs for payments	(36,098)	(36,098)
Constitution/(Reversals) due to changes in lawsuits	(5,331)	(5,331)
Revaluation of amounts	1,289	1,289
Monetary adjustment	15,500	21,855
At June 30, 2024	162,477	324,531

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 June 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\$ 331,957 for the Parent Company and R\$ 547,919 for the Consolidated (R\$ 160,164 and R\$ 375,681, respectively, in Dec/2023), of which R\$ 305,694 for the Parent Company and R\$ 521,656 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\$ 14,327 refers to labor claims for the Parent Company and Consolidated (R\$ 10,653 – Dec/2023) and the amount of R\$ 11,936 for both the Parent Company and Consolidated corresponds to civil lawsuits (R\$ 12,398 – Dec/2023).

Judicial deposits

At June 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	
	Jun/24	Dec/23	Jun/24	Dec/23
Labor and social security	4,849	2,846	4,849	2,846
Tax	18,612	12,312	235,179	221,575
Civil	6,294	4,025	6,294	4,025
Total	29,755	19,183	246,322	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	
	Jun/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

	Parent Company		Consolidated	
	Jun/24	Jun/23	Jun/24	Jun/23
Income tax and social contribution paid items				
Profit before income tax and social contribution	679,569	612,327	695,957	619,885
Interest on capital and additional interest on capital proposed	(151,500)	(182,000)	(151,500)	(182,000)
Taxable profit	528,069	430,327	544,457	437,885
Combined tax rate (25% for income tax and 9% for social contribution)	34.00%	34.00%	34.00%	34.00%
Theoretical tax expense	(179,543)	(146,311)	(185,115)	(148,881)
Permanent additions	(10,990)	(9,063)	(22,362)	(17,795)
Equity in the results of subsidiaries	(5,584)	7,320	290	(200)
Investment grant	-	57,435	-	76,999
Income tax and social contribution losses	-	-	-	3,248
Provisions with no deferred charges	(375)	4,944	(375)	4,944
Tax incentives	22,718	7,187	22,718	7,324
Other (revaluation reserve + income tax surcharge)	8,650	(3,392)	10,861	(4,427)
Result of current income tax and social contribution	(153,467)	(93,228)	(162,964)	(103,943)
Result of deferred income tax and social contribution	(11,657)	11,348	(11,020)	25,154
Income tax and social contribution expense	(165,124)	(81,880)	(173,984)	(78,789)
Effective tax rate	24.30%	13.37%	25.00%	12.71%

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

Deferred income tax and social contribution assets amounting to R\$ 399,223 in Jun/2024 (R\$ 401,942 – Dec/2023) for the Parent Company and R\$ 474,465 in Jun/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\$ 306,713 in June/2024 (R\$ 297,808 – Dec/2023) for the Parent Company and R\$ 306,713 in Jun/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 June 30, 2024 and 2023, deferred income and social contribution were as follows:

	Balance sheet				Statement of income			
	Parent Company		Consolidated		Parent Company		Consolidated	
Temporary differences	Jun/24	Dec/23	Jun/24	Dec/23	Jun/24	Jun/23	Jun/24	Jun/23
Revaluation at fair value of land and buildings	(6,526)	(6,558)	(7,537)	(7,665)	-	-	-	-
Amortization of the goodwill on future profitability	(243,006)	(238,263)	(243,006)	(238,263)	4,743	8,965	4,743	8,965
Non-deductible intangible assets	(53,412)	(37,909)	(53,412)	(37,909)	15,502	(1,036)	15,502	(1,036)
Gain on bargain purchase – acquisition of Onofre	(3,769)	(15,078)	(3,769)	(15,078)	(11,308)	(11,308)	(11,308)	(11,308)
Tax losses to be offset against future taxable profits	-	-	14,665	14,665	-	-	-	-
Adjustment to present value	(9,146)	(13,690)	(8,098)	(13,162)	(4,545)	(2,863)	(5,066)	(2,931)
Adjustment to fair value	-	27,149	-	27,149	27,149	(10,900)	27,149	(10,900)
Provision for inventory losses	25,775	26,095	25,775	26,095	320	(2,133)	320	(2,133)
Provision for sundry obligations	104,684	85,560	104,761	85,597	(19,125)	9,134	(19,165)	9,277
Provision for employee profit sharing	27,002	38,325	28,664	41,368	11,323	11,980	12,703	13,125
Provision for contingencies	48,582	52,135	106,219	106,067	3,553	108	(153)	(14,909)
Expected credit losses	1,706	1,701	5,118	4,374	(6)	137	(744)	191
Lease (depreciation x consideration)	175,146	153,608	171,887	153,433	(21,537)	(14,247)	(18,453)	(14,405)
Other adjustments	25,474	31,059	25,474	31,059	5,588	815	5,492	910
Deferred income tax and social contribution expense	-	-	-	-	11,657	(11,348)	11,020	(25,154)
Deferred tax assets, net	92,510	104,134	166,741	177,730				
Deferred tax liabilities, net	-	-	-	-				
Reflected in the balance sheet as follows:								
Deferred tax assets	399,223	401,942	474,465	476,645				
Deferred tax liabilities	(306,713)	(297,808)	(307,724)	(298,915)				
Deferred tax assets, net - Parent Company	92,510	104,134	92,510	104,134				
Deferred tax liabilities, net	-	-	-	-				
Deferred tax assets – Subsidiaries	-	-	74,231	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	(11,657)	120,434	(11,020)	184,971				
Realization of deferred tax recognized in equity	33	60	31	62				
Balance at the end of the period	92,510	104,134	166,741	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	
	Jun/24	Dec/23	Jun/24	Dec/23
2024	193,722	251,375	227,471	296,392
2025	58,610	44,621	90,841	74,112
2026	65,037	47,567	68,703	47,567
2027	60,081	43,305	63,747	43,305
2028 and thereafter	21,773	15,074	23,703	15,269
Total	399,223	401,942	474,465	476,645
Deferred tax assets on temporary differences, recorded net in liabilities	399,223	401,942	459,800	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\$ 37,621, 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/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	
	Jun/24	Jun/23
Basic		
Profit for the period	514,445	530,447
Weighted average number of common shares	1,649,080	1,674,870
Basic earnings per share - R\$	0.31196	0.31671
Diluted		
Profit for the period	514,445	530,447
Weighted average number of common shares adjusted for dilution effect	1,659,060	1,667,331
Diluted earnings per share - R\$	0.31008	0.31814

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20. Equity

(a) Capital

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

Ownership interest	Number of shares		Interest (%)	
	Jun/24	Dec/23	Jun/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 June 30, 2024	1,293,527,891

At June 30, 2024, the Company's common shares were quoted at R\$ 25.68 (closing quote) (R\$ 29.40 – Dec/23).

(b) Treasury shares

The changes in treasury shares in the six-month period ended June 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)	(13,144)
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 June 30, 2024	2,880,891	53,419

At June 30, 2024, the market value of the treasury shares, having as reference the quotation of R\$ 25.68 per share (R\$ 29.40 - Dec/23), corresponds to R\$ 73,981 (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	Jun/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	1,099,483	10,534	2,741,084	33,528
Value of the shares at the delivery date	(743,951)	(15,430)	(554,970)	(12,999)
Closing balance	6,650,630	64,681	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			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Sales revenue	9,494,067	18,438,587	8,303,167	16,089,565
Service revenue	16,406	29,967	25,517	44,492
Gross sales revenue	9,510,473	18,468,554	8,328,684	16,134,057
Taxes on sales	(465,332)	(907,445)	(380,081)	(740,188)
Returns, rebates and other	(151,178)	(294,034)	(143,912)	(274,651)
Net sales revenue	8,893,963	17,267,075	7,804,691	15,119,218
Breakdown of net revenue	Consolidated			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Sales revenue	10,347,342	20,072,794	8,975,186	17,418,663
Service revenue	55,293	96,997	49,537	85,067
Gross sales revenue	10,402,635	20,169,791	9,024,723	17,503,730
Taxes on sales	(536,037)	(1,034,850)	(415,916)	(811,405)
Returns, rebates and other	(179,378)	(347,227)	(166,492)	(318,664)
Net sales revenue	9,687,220	18,787,714	8,442,315	16,373,661

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			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Costs of inventories sold (Note 8)	(6,032,890)	(11,803,605)	(5,262,067)	(10,307,984)
Personnel expenses	(1,096,817)	(2,118,088)	(969,120)	(1,880,991)
Occupancy expenses ⁽ⁱ⁾	(112,200)	(223,554)	(108,582)	(200,263)
Depreciation and amortization ⁽ⁱⁱ⁾	(443,628)	(875,854)	(408,421)	(800,711)
Service provider expenses	(129,565)	(248,341)	(114,797)	(224,440)
Expenses on card operator fees	(142,589)	(275,995)	(118,132)	(232,056)
Other	(274,862)	(528,975)	(218,175)	(449,291)
Total	(8,232,551)	(16,074,412)	(7,199,294)	(14,095,736)

Classified in the statement of income as:

Function of expenses	Parent Company			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Costs of sales and services	(6,032,489)	(11,804,807)	(5,265,404)	(10,313,930)
Selling	(1,849,701)	(3,584,767)	(1,593,828)	(3,129,434)
General and administrative	(350,361)	(684,838)	(340,062)	(652,372)
Total	(8,232,551)	(16,074,412)	(7,199,294)	(14,095,736)

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Nature of expenses	Consolidated			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Costs of inventories sold (Note 8)	(6,742,105)	(13,161,518)	(5,825,669)	(11,420,046)
Personnel expenses	(1,150,720)	(2,229,670)	(1,008,724)	(1,960,342)
Occupancy expenses ⁽ⁱ⁾	(113,590)	(226,286)	(109,646)	(201,955)
Depreciation and amortization ⁽ⁱⁱ⁾	(448,266)	(884,924)	(411,758)	(807,008)
Service provider expenses ⁽ⁱⁱⁱ⁾	(131,849)	(254,152)	(116,819)	(228,461)
Expenses on card operator fees	(144,890)	(280,476)	(118,880)	(233,660)
Other	(291,806)	(559,733)	(230,396)	(472,561)
Total	(9,023,226)	(17,596,759)	(7,821,892)	(15,324,033)

Classified in the statement of income as:

Function of expenses	2nd		2nd	
	Quarter/24	Jun/24	Quarter/23	Jun/23
Costs of sales and services	(6,755,221)	(13,196,451)	(5,832,248)	(11,441,850)
Selling	(1,887,216)	(3,655,190)	(1,622,848)	(3,183,619)
General and administrative	(380,789)	(745,118)	(366,796)	(698,564)
Total	(9,023,226)	(17,596,759)	(7,821,892)	(15,324,033)

(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\$ 875,854 in the 1st half of 2024 (R\$ 800,711 - Jun/2023) for the Parent Company, of which R\$ 757,600 (R\$ 712,191 - Jun/2023) refer to the Sales area and R\$ 118,254 (R\$ 88,520 - Jun/2023) to the Administrative area, and totaled R\$ 884,924 (R\$ 807,008 - Jun/2023) for the Consolidated accounts, of which R\$ 758,720 (R\$ 713,255 - Jun/2023) refer to the Sales area and R\$ 126,204 (R\$ 93,752 - Jun/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\$ 24,525 (R\$ 24,062 - Jun/2023).

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 and June 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 June 30, 2024, other operating income or expenses totaled (R\$ 8,917) (R\$ 25,375 - June/2023) for the Parent company and (R\$ 9,089) (R\$ 29,442 - June/2023) for the Consolidated accounts. These amounts comprise non-recurring expenses and revenues, as presented below:

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Nature of income / (expenses)	Parent Company			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Write-off of fixed assets and intangible assets due to the pharmacies closure	2,084	5,043	4,886	6,035
Donations	(120)	(143)	(125)	(139)
Social investment	(3,894)	(5,966)	(2,685)	(3,996)
Credits from prior years - PIS and COFINS from 2018 to 2022	-	-	19,099	19,099
Credits from prior years, mainly INSS from 2018 to 2022	-	-	-	2,672
Provision for uninsured losses	(4,757)	(4,757)	-	-
Other tax expenses	(4,109)	(5,147)	-	-
Other provisions reversed	-	2,060	-	-
Other	-	(7)	1,638	1,704
Total	(10,796)	(8,917)	22,813	25,375

Nature of income / (expenses)	Consolidated			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Write-off of fixed assets and intangible assets due to the pharmacies closure	2,094	5,053	4,886	6,035
Donations	(120)	(143)	(130)	(149)
Social investment	(3,894)	(5,966)	(2,685)	(3,996)
Credits from prior years - PIS and COFINS from 2018 to 2022	(16)	(1,288)	19,099	19,099
Credits from prior years, mainly INSS from 2018 to 2022	-	-	-	2,672
Other tax income	-	-	-	1,033
Provision for uninsured losses	(4,757)	(4,757)	-	-
Provision for ICMS-DIFAL (Note 17)	1,623	1,877	-	-
Other tax expenses	(4,109)	(5,147)	-	-
Other provisions reversed	-	2,060	-	-
Other	(192)	(778)	2,215	4,748
Total	(9,371)	(9,089)	23,385	29,442

24. Finance income (costs)

Finance income	Parent Company			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Present value adjustment	63,945	131,940	80,009	144,651
Monetary variations	1,611	4,428	50	5,710
Short-term investment yields	2,960	8,111	1,517	4,724
Discounts obtained	972	2,621	5	29
Interest on intercompany loans	6	13	7	19
Total finance income	69,494	147,113	81,588	155,133

Finance costs	Parent Company			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Present value adjustment	(115,705)	(229,925)	(124,514)	(243,525)
Interest on leases ⁽ⁱ⁾	(95,385)	(187,308)	(80,030)	(149,581)
Charges on debentures and promissory notes	(80,429)	(153,366)	(63,539)	(129,966)
Interest on payables to subsidiary's shareholder	-	(31,151)	(2,089)	(32,058)
Interest, charges and bank fees	(13,803)	(17,425)	(21,135)	(28,527)
Charges on borrowings	-	(9,836)	(11,401)	(23,579)
Amortization of transaction costs	(2,292)	(4,600)	(1,446)	(2,929)
Monetary variations	(79)	(154)	(82)	(206)
Total finance costs	(307,693)	(633,765)	(304,236)	(610,371)

Finance income (costs)	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
	(238,199)	(486,652)	(222,648)	(455,238)

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	Consolidated			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Finance income				
Present value adjustment	77,706	157,698	93,086	168,049
Short-term investment yields	9,194	22,381	5,289	10,977
Monetary variations	2,525	6,168	467	6,483
Discounts obtained	980	2,636	27	51
Interest on intercompany loans	6	13	7	29
Other finance income	15,424	19,484	1,369	6,077
Total finance income	105,835	208,380	100,245	191,666
	Consolidated			
	2nd Quarter/24	Jun/24	2nd Quarter/23	Jun/23
Finance costs				
Present value adjustment	(127,414)	(253,020)	(137,361)	(264,650)
Interest on leases ⁽ⁱ⁾	(95,440)	(187,421)	(80,030)	(149,581)
Charges on debentures and promissory notes	(80,429)	(153,366)	(63,539)	(129,966)
Interest on payables to subsidiary's shareholder	(2,264)	(33,414)	(4,867)	(34,854)
Interest, charges and bank fees	(24,016)	(33,233)	(22,212)	(30,889)
Charges on borrowings	(5,097)	(20,337)	(11,401)	(23,579)
Monetary variations	(6,947)	(8,486)	(5,990)	(10,892)
Amortization of transaction costs	(2,292)	(4,600)	(1,446)	(2,929)
Discounts granted to customers	(68)	(165)	(24)	(98)
Total finance costs	(343,967)	(694,042)	(326,870)	(647,438)
Finance income (costs)	(238,132)	(485,662)	(226,625)	(455,772)

(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	
	Jun/24	Dec/23	Jun/24	Dec/23
Assets				
<u>At amortized cost</u>				
Cash and cash equivalents (Note 5)	223,677	318,002	369,661	412,321
Held-to-maturity investments (Note 6)	27,477	26,506	-	-
Trade receivables (Note 7)	2,211,306	2,515,546	2,910,130	3,084,940
Other receivables	488,800	392,296	526,009	425,390
Judicial deposits (Note 17)	29,755	19,183	246,322	228,446
Total assets	2,981,015	3,271,533	4,052,122	4,151,097
Liabilities				
<u>Liabilities at fair value through profit or loss</u>				
Payables to subsidiary's shareholder	12,879	98,197	12,879	98,197
Subtotal	12,879	98,197	12,879	98,197
Other liabilities				
Suppliers and Suppliers - Forfait (Note 14)	4,385,948	4,659,044	4,889,697	5,091,454
Borrowings (Note 15)	3,194,243	2,903,309	3,418,722	3,130,703
Other payables	411,032	492,919	451,341	554,846
Leases payable (Note 16)	4,157,082	3,932,581	4,161,276	3,936,761
Subtotal	12,148,305	11,987,853	12,921,036	12,713,764
Total liabilities	12,161,184	12,086,050	12,933,915	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 June 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.

(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	
	Jun/24	Dec/23	Jun/24	Dec/23
Rating - National scale				
brAAA	931	48,473	109,848	133,104
brAA+	4,288	2,186	4,288	2,186
brA	87	286	87	289
(*) n/a - Cash and automatic investments	218,371	267,057	230,758	274,573
(*) n/a - Investment funds	-	-	24,680	2,169
Total - National scale	223,677	318,002	369,661	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 June 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 72% (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 28% (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), it is not necessary to analyze scenarios with an increase in the interest curve, given that all market analysis consider a decrease in the basic interest rate as from the second half of 2024.

(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	
	Jun/24	Dec/23	Jun/24	Dec/23
Short- and long-term borrowings	3,194,243	2,903,309	3,418,722	3,130,703
(-) Cash and cash equivalents	(223,677)	(318,002)	(369,661)	(412,321)
Net debt	2,970,566	2,585,307	3,049,061	2,718,382
Equity attributable to the shareholders of the parent	6,176,555	5,956,001	6,176,555	5,956,001
Noncontrolling interests	-	-	13,511	72,300
Total equity	6,176,555	5,956,001	6,190,066	6,028,301
Total capital	9,147,121	8,541,308	9,239,127	8,746,683
Gearing ratio (%)	32.48%	30.27%	33.00%	31.08%

At June 30, 2024, the balance of lease liabilities in the Parent Company and Consolidated accounts corresponded to R\$ 4,157,082 and R\$ 4,161,276 respectively. Considering the lease liability in the capital management calculation, the gearing ratio of the Company and the Group would be 53.57% in the Parent Company and 53.81% 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	
	Jun/24	Dec/23	Jun/24	Dec/23
Net debt	2,970,566	2,585,307	3,049,061	2,718,382
Lease liabilities	4,157,082	3,932,581	4,161,276	3,936,761
Adjusted net debt	7,127,648	6,517,888	7,210,337	6,655,143
Total equity	6,176,555	5,956,001	6,190,066	6,028,301
Total adjusted capital	13,304,203	12,473,889	13,400,403	12,683,444
Adjusted gearing ratio (%)	53.57%	52.25%	53.81%	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 54 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	
	Jun/24	Dec/23	Jun/24	Dec/23	Jun/24	Dec/23	Jun/24	Dec/23
Debentures	3,194,243	2,592,379	3,194,243	2,592,379	3,194,243	2,592,379	3,194,243	2,592,379
Other	-	310,930	-	310,930	224,479	538,324	224,479	538,324
Total	3,194,243	2,903,309	3,194,243	2,903,309	3,418,722	3,130,703	3,418,722	3,130,703

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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.

At June 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 June 30, 2024:

	Parent Company/Consolidated	
	Payables to subsidiary's shareholder	
	Jun/24	Jun/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	32,499	32,058
Closing balance	12,879	96,769
Total expenses for the period recognized in the statement of income	85,318	32,058
Changes in unrealized expenses for the period included in the statement of income	85,318	32,058

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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			
		Jun/24	Dec/23	Jun/24	Dec/23	Jun/24	Jun/23	Jun/24	Jun/23
Current assets									
Receivables									
Special plans ⁽ⁱ⁾		-	-	-	-	-	-	-	-
Regimar Comercial S.A.	Shareholder/Family	19	16	19	16	69	57	69	57
Heliomar Ltda.	Shareholder/Board Member	-	2	-	2	8	6	8	6
4Bio Medicamentos S.A.	Subsidiary	87	87	-	-	311	235	-	-
Vitat Cuida	Subsidiary	5	5	-	-	17	11	-	-
RD Ads	Subsidiary	6	6	-	-	22	3	-	-
Healthbit Performasys Tecnologia	Subsidiary	1	1	-	-	-	-	-	-
Labi Exames S.A.	Associate	-	2	-	2	-	-	-	-
Amplisoftware Tecnologia Ltda.	Subsidiary	1	1	-	-	-	-	-	-
Advances to suppliers		-	-	-	-	-	-	-	-
Ribeiro Filho, Pires Oliveira Dias e Freire Advogados ⁽ⁱⁱⁱ⁾	Shareholder/Family	242	120	242	120	122	-	122	-
Other receivables		-	-	-	-	-	-	-	-
Rodrigo Wright Pipponzi (Editora Mol Ltda.) ^(vi)	Shareholder/Family	184	-	184	-	126	-	126	-
4Bio Medicamentos S.A. ^(iv)	Subsidiary	1,514	791	-	-	723	384	-	-
Subtotal ^(a)		2,059	1,031	445	140	1,398	696	325	63
Other receivables									
RD Ads ^(xii)	Subsidiary	7,428	-	-	-	1,181	-	-	-
Stix Fidelidade e Inteligência S.A. ^(vii)	Associate	46,283	45,453	46,283	45,453	17,540	6,436	17,540	6,436
Subtotal		53,711	45,453	46,283	45,453	18,721	6,436	17,540	6,436
Total current assets		53,711	45,453	46,283	45,453	18,721	6,436	17,540	6,436
Non-current assets									
Loans		-	-	-	-	-	-	-	-
Full Nine Digital Consultoria (Conecta Lá) ^(ix)	Associate (up to November 2023)	-	-	-	-	-	62	-	62
ZTO Tecn. e Ser. de Infor. (Manipulaê) ^(ix)	Subsidiary	226	213	-	-	33	37	-	-
SafePill Com. Varejista de Med. Manip. Ltda ^(x)	Subsidiary	-	-	-	-	-	67	-	-
Total non-current assets		226	213	-	-	33	166	-	62
Total receivables from related parties		55,996	46,697	46,728	45,593	20,152	7,298	17,865	6,561

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Related parties	Relationship	Parent Company		Consolidated		Parent Company		Consolidated	
		Jun/24	Dec/23	Jun/24	Dec/23	Jun/24	Jun/23	Jun/24	Jun/23
Current liabilities									
Service providers									
Stix Fidelidade e Inteligência S.A. ^(vii)	Associate	15,774	16,567	15,774	16,567	45,610	32,513	45,610	32,513
Subtotal		15,774	16,567	15,774	16,567	45,610	32,513	45,610	32,513
Payables									
Rentals ^(vi)									
Heliomar Ltda.	Shareholder/Board Member	32	35	32	35	192	174	192	174
Antonio Carlos Pipponzi	Shareholder/Board Member	10	10	10	10	49	35	49	35
Rosalia Pipponzi Raia	Shareholder/Board Member	10	10	10	10	49	35	49	35
Cristiana Almeida Pipponzi	Shareholder/Board Member	4	4	4	4	16	12	16	12
André Almeida Pipponzi	Shareholder/Board Member	4	4	4	4	16	12	16	12
Marta Almeida Pipponzi	Shareholder/Board Member	4	4	4	4	16	12	16	12
Subtotal ^(a)		64	67	64	67	338	280	338	280
Service providers									
Ribeiro Filho, Pires Oliveira Dias e Freire Advogados ⁽ⁱⁱⁱ⁾	Shareholder/Family	532	284	532	284	1,841	1,996	1,841	1,996
Rodrigo Wright Pipponzi (Editora Mol Ltda.) ^(vi)	Shareholder/Family	-	-	-	-	11,484	11,385	11,484	11,385
Cfly Consultoria e Gestão Empresarial Ltda. ⁽ⁱⁱ⁾	Family	-	-	-	-	-	32	-	32
Amplissoftware Tecnologia Ltda. ^(xi)	Subsidiary	587	175	-	-	3,629	1,023	-	-
Healthbit Performasys Tecnologia	Subsidiary	408	320	-	-	1,365	1,348	-	-
4Bio Medicamentos Ltda.	Subsidiary	-	6	-	-	-	-	-	-
RD Ads	Subsidiary	494	760	-	-	1,027	-	-	-
Infectoria	Subsidiary	152	152	-	-	933	-	-	-
Labi Exames S.A. ^(xiii)	Associate	17	-	17	-	67	-	67	-
Vitat Cuida ^(xiv)	Subsidiary	444	-	-	-	667	-	-	-
Subtotal ^(a)		2,634	1,697	549	284	21,013	15,784	13,392	13,413
Total current liabilities		15,774	16,567	15,774	16,567	45,610	32,513	45,610	32,513
Total payables to related parties		18,472	18,331	16,387	16,918	66,961	48,577	59,340	46,206

(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
Individual and Consolidated Interim Financial Information
June 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 transactions with subsidiary ZTO Tecnologia e Servicos de Informação na Internet Ltda - Manipulaê in the amount of R\$ 226 in June 2024.
- (viii) The balances and transactions refer to the contract for the provision of consulting services in the areas of health and sustainability and loan agreement of R\$ 1,350, which is updated by CDI + 3.26% 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.

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.

(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	
	Jun/24	Jun/23	Jun/24	Jun/23
Share-based payment	16,523	15,762	17,488	16,643
Bonuses and social charges	8,630	9,055	9,398	11,014
Subtotal bonuses and social charges	25,153	24,817	26,886	27,657
Fees and social charges	14,591	13,463	16,218	14,459
Fringe benefits	243	174	243	174
Total	39,987	38,454	43,347	42,290

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.

The Group had the following insurance:

Insurance items	Parent Company/Consolidated
	Jun/24
Inventory loss risks	913,645
D&O*	100,000
Civil liability risks	42,000

* The parent company's coverage extends to the subsidiaries

28. Non-cash transactions

At June 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\$ 17,931 (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\$ 99,264 (R\$ 438,452 - Dec/23), remeasurements of R\$ 536,548 (R\$ 578,409 - Dec/23) and termination of agreements in the amount of (R\$ 36) ((R\$ 4,285) - Dec/23).



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A free translation from Portuguese into English of Independent Auditor’s Review Report on Individual and Consolidated Interim Financial Information prepared in Brazilian currency in accordance with the rules issued by Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information Form (ITR)

Independent auditor’s report on review of interim financial statements

The Shareholders and Officers
Raia Drogasil S.A.
São Paulo – SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Raia Drogasil S.A. (“Company”), contained in the Quarterly Information Form (ITR) for the quarter ended June 30, 2024, comprising the statement of financial position as of June 30, 2024 and the related statements of profit or loss, of comprehensive income for the three and six-month period ended, of changes in equity and cash flows for the six-month period ended, as well as the corresponding explanatory notes, including material accounting policies and other instructive information.

Management's responsibility for interim accounting information

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

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Review Engagements (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual and consolidated interim financial information

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

Other matters

Statements of value added

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

São Paulo, August 6, 2024

ERNST & YOUNG
Auditores Independentes S/S. Ltda.
CRC- SP-034519/O

Patricia Nakano Ferreira
Accountant CRC-SP234620/O

**Comments on business projections performance
Individual and Consolidated
June 30, 2024**



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	132 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 six-month period ended June 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, August 6, 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 six-month period ended June 30, 2024.

São Paulo, August 6, 2024.

Marcilio D'Amico Pousada
Chief Executive Officer

Eugênio De Zagottis
Officer

Antonio Carlos Coelho
Officer

Marcello De Zagottis
Officer

Fernando Kozel Varela
Officer

Renato Cepollina Raduan
Officer

Maria Susana de Souza
Officer

Bruno Wright Pipponzi
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 six-month period ended June 30, 2024.

São Paulo, August 6, 2024.

Marcilio D'Amico Pousada
Chief Executive Officer

Eugênio De Zagottis
Officer

Antonio Carlos Coelho
Officer

Marcello De Zagottis
Officer

Fernando Kozel Varela
Officer

Renato Cepollina Raduan
Officer

Maria Susana de Souza
Officer

Bruno Wright Pipponzi
Officer

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