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(Convenience Translation into English from the Original Previously Issued in Portuguese)

# Dimed S.A. Distribuidora de Medicamentos

Report on Review of Interim Financial Information for the Nine-month Period Ended September 30, 2025

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Management of
Dimed S.A. Distribuidora de Medicamentos

**Introduction**

We have reviewed the accompanying individual and consolidated interim financial information of Dimed S.A. Distribuidora de Medicamentos ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2025, which comprises the statement of financial position as at September 30, 2025 and the related statements of profit or loss and of comprehensive income for the three- and nine-month periods then ended, and of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

**Scope of review**

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (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 the standards on auditing 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 ITR referred to above is not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

**Other matters**

*Statements of value added*

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended September 30, 2025, prepared under the responsibility of the Company's Management, and disclosed as supplemental information for purposes of the international standard IAS 34. These statements were subject to review procedures performed together with the review of the Quarterly Information (ITR) to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and whether their form and content are in accordance with the criteria set out in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that such statements of value added were not prepared, in all material respects, in accordance with the criteria set out in such technical pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

*Review of the interim financial information for the period ended September 30, 2024*
*and audit of the financial statements for the year ended December 31, 2024*

The interim financial information referred to above includes the corresponding financial information comprising the statements of profit and loss and of comprehensive income for the three- and nine-month periods ended September 30, 2024 and of changes in equity, of cash flows and of value added for the nine-month period then ended, obtained from the Quarterly Information - ITR for the quarter then ended, as well as the balance sheet as at December 31, 2024, obtained from the financial statements for the year ended December 31, 2024, presented for comparison purposes. The review of the interim financial information for the period ended September 30, 2025 and the audit of the financial statements for the year ended December 31, 2024 were conducted under the responsibility of other independent auditors, who issued an unmodified report on review of interim financial information and an unmodified independent auditor's report, dated November 13, 2024 and March 27, 2025, respectively.

*Convenience translation*

The accompanying individual and consolidated interim financial information have been translated into English for the convenience of readers outside Brazil.

Porto Alegre, November 5, 2025

DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.

Jonas Dal Ponte
Engagement Partner

# Contents

# Company Information / Capital Breakdown

| Number of shares (unit) | Current Quarter 09/30/2025 |
|---|---|
| **Paid-in capital** | |
| Common shares | 150,377,481 |
| Preferred shares | - |
| Total | 150,377,481 |
| **Treasury shares** | |
| Common shares | 1,120,446 |
| Preferred shares | - |
| Total | 1,120,446 |

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

| Account Code | Account Description | Current Quarter 09/30/2025 | Prior Year 12/31/2024 |
|---|---|---|---|
| 1 | Total assets | 3,610,243 | 3,358,024 |
| 1.01 | Current assets | 2,100,545 | 1,921,584 |
| 1.01.01 | Cash and Cash Equivalents | 47,653 | 78,903 |
| 1.01.02 | Short-term investments | 328,613 | 73,440 |
| 1.01.02.01 | Financial Assets Measured at Fair Value Through Profit or Loss | 328,613 | 73,440 |
| 1.01.02.01.03 | Short-term investments | 328,613 | 73,440 |
| 1.01.03 | Accounts receivable | 579,095 | 572,889 |
| 1.01.03.01 | Trade accounts receivable | 480,262 | 440,573 |
| 1.01.03.02 | Other trade receivables | 98,833 | 132,316 |
| 1.01.04 | Inventories | 1,109,690 | 1,129,051 |
| 1.01.06 | Taxes recoverable | 35,494 | 47,640 |
| 1.01.06.01 | Current taxes recoverable | 35,494 | 47,640 |
| 1.01.06.01.01 | Income Tax and Social Contribution Recoverable | 5,516 | 11,130 |
| 1.01.06.01.02 | Other taxes recoverable | 29,978 | 36,510 |
| 1.01.08 | Other current assets | - | 19,661 |
| 1.01.08.03 | Other | - | 19,661 |
| 1.01.08.03.01 | Derivative financial instruments | - | 19,661 |
| 1.02 | Noncurrent Assets | 1,509,698 | 1,436,440 |
| 1.02.01 | Long-term Assets | 83,757 | 88,294 |
| 1.02.01.07 | Deferred taxes | 47,651 | 53,675 |
| 1.02.01.07.01 | Deferred income and social contribution taxes | 47,651 | 53,675 |
| 1.02.01.08 | Prepaid expenses | 4,913 | 5,321 |
| 1.02.01.09 | Related-party receivables | 11,847 | 11,402 |
| 1.02.01.09.02 | Receivables from subsidiaries | 11,847 | 11,402 |
| 1.02.01.10 | Other noncurrent assets | 19,346 | 17,896 |
| 1.02.01.10.03 | Other taxes recoverable | 13,901 | 12,975 |
| 1.02.01.10.04 | Judicial deposits | 4,584 | 4,713 |
| 1.02.01.10.05 | Other assets | 861 | 208 |
| 1.02.02 | Investments | 92,585 | 91,430 |
| 1.02.02.01 | Equity interest | 92,585 | 91,430 |
| 1.02.02.01.02 | Interest in Subsidiaries | 84,608 | 82,142 |
| 1.02.02.01.04 | Other investments | 7,977 | 9,288 |
| 1.02.03 | Property, plant and equipment (PPE) | 1,228,275 | 1,160,941 |
| 1.02.03.01 | Property, plant and equipment (PPE) in operation | 571,774 | 535,162 |
| 1.02.03.02 | Right-of-use assets - Lease | 632,549 | 611,422 |
| 1.02.03.03 | PP&E in progress | 23,952 | 14,357 |
| 1.02.04 | Intangible assets | 105,081 | 95,775 |
| 1.02.04.01 | Intangible assets | 105,081 | 95,775 |
| 1.02.04.01.02 | Intangible assets | 105,081 | 95,775 |

## Individual Financial Statements / Statement of Financial Position - Liabilities and Equity (In thousands of reais)

| Account Code | Account Description | Current Quarter 09/30/2025 | Prior Year 12/31/2024 |
|---|---|---:|---:|
| 2 | Total liabilities | 3,610,243 | 3,358,024 |
| 2.01 | Current liabilities | 1,176,723 | 1,186,696 |
| 2.01.01 | Social and labor obligations | 106,743 | 83,866 |
| 2.01.01.01 | Social obligations | 18,916 | 27,962 |
| 2.01.01.02 | Labor obligations | 87,827 | 55,904 |
| 2.01.02 | Trade accounts payable | 638,736 | 641,339 |
| 2.01.02.01 | Trade accounts payable - domestic | 638,736 | 641,339 |
| 2.01.03 | Tax obligations | 43,182 | 47,569 |
| 2.01.03.01 | Federal tax obligations | 10,462 | 14,283 |
| 2.01.03.01.01 | Income tax and social contribution payable | 5,618 | 4,385 |
| 2.01.03.01.02 | Other federal tax obligations | 4,844 | 9,898 |
| 2.01.03.02 | State tax obligations | 30,511 | 31,209 |
| 2.01.03.03 | Local tax obligations | 2,209 | 2,077 |
| 2.01.04 | Loans and financing | 237,902 | 292,459 |
| 2.01.04.01 | Loans and financing | 96,754 | 119,330 |
| 2.01.04.01.01 | In domestic currency | 96,754 | 119,330 |
| 2.01.04.02 | Debentures | 8,899 | 43,326 |
| 2.01.04.03 | Financing through lease | 132,249 | 129,803 |
| 2.01.05 | Other obligations | 141,905 | 110,183 |
| 2.01.05.01 | Liabilities with related parties | 51,570 | - |
| 2.01.05.01.02 | Payables to subsidiaries | 51,570 | - |
| 2.01.05.02 | Other | 90,335 | 110,183 |
| 2.01.05.02.01 | Dividends and interest on equity payable | 24,207 | 13,953 |
| 2.01.05.02.04 | Profit sharing payable | - | 12,907 |
| 2.01.05.02.05 | Other liabilities | 60,590 | 83,323 |
| 2.01.05.02.06 | Derivative financial instruments | 5,538 | - |
| 2.01.06 | Provisions | 8,255 | 11,280 |
| 2.01.06.01 | Provisions for tax, social security, labor and civil contingencies | 8,255 | 11,280 |
| 2.01.06.01.05 | Other provisions | 8,255 | 11,280 |
| 2.02 | Noncurrent liabilities | 1,169,350 | 936,614 |
| 2.02.01 | Loans and financing | 1,139,650 | 922,632 |
| 2.02.01.01 | Loans and financing | 154,466 | 121,287 |
| 2.02.01.01.01 | In domestic currency | 154,466 | 121,287 |
| 2.02.01.02 | Debentures | 410,000 | 250,000 |
| 2.02.01.03 | Financing through lease | 575,184 | 551,345 |
| 2.02.02 | Other obligations | 23,097 | 7,634 |
| 2.02.02.02 | Other | 23,097 | 7,634 |
| 2.02.02.02.03 | Interest on equity | 14,562 | - |
| 2.02.02.02.04 | Other obligations | 8,535 | 7,634 |
| 2.02.04 | Provisions | 6,603 | 6,348 |
| 2.02.04.01 | Provisions for tax, social security, labor and civil contingencies | 6,603 | 6,348 |
| 2.02.04.01.02 | Provisions for social security and labor contingencies | 6,603 | 6,348 |
| 2.03 | Equity | 1,264,170 | 1,234,714 |
| 2.03.01 | Paid-in Capital | 1,032,011 | 981,773 |
| 2.03.01.01 | Capital | 1,046,459 | 996,221 |
| 2.03.01.02 | Share issue costs | -14,448 | -14,448 |
| 2.03.02 | Capital reserves | -18,191 | -21,537 |
| 2.03.02.05 | Treasury shares | -15,366 | -23,993 |
| 2.03.02.07 | Goodwill reserve | -8,233 | -4,938 |
| 2.03.02.08 | Long-term incentive reserve | 5,408 | 7,394 |
| 2.03.04 | Profits reserve | 198,507 | 273,683 |
| 2.03.04.01 | Legal reserve | 17,823 | 17,823 |
| 2.03.04.07 | Tax incentive reserve | 180,684 | 180,684 |
| 2.03.04.08 | Proposed additional dividend | - | 24,938 |
| 2.03.04.10 | Capital increase reserve | - | 50,238 |
| 2.03.05 | Retained earnings/accumulated losses | 52,358 | - |
| 2.03.08 | Other comprehensive income | -515 | 795 |

## Individual Financial Statements / Statement of Profit or Loss

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 04/01/2025 to 09/30/2025 | Current Year Accumulated 01/01/2025 to 09/30/2025 | Same prior-year Quarter 04/01/2024 to 09/30/2024 | Prior Year Accumulated 01/01/2024 to 09/30/2024 |
|---|---|---|---|---|---|
| 3.01 | Revenue from sales of goods and/or services | 1,370,382 | 3,936,578 | 1,233,247 | 3,552,110 |
| 3.01.01 | Gross sales of products and services | 1,473,632 | 4,234,447 | 1,324,146 | 3,823,551 |
| 3.01.02 | Sales taxes | -86,284 | -251,325 | -76,373 | -227,247 |
| 3.01.03 | Returns and unconditional discounts | -16,966 | -46,544 | -14,526 | -44,194 |
| 3.02 | Cost of sales and/or services | -927,562 | -2,664,769 | -846,606 | -2,447,011 |
| 3.03 | Gross income | 442,820 | 1,271,809 | 386,641 | 1,105,099 |
| 3.04 | Operating income/expenses | -373,639 | -1,092,545 | -321,904 | -965,194 |
| 3.04.01 | Selling expenses | -339,080 | -985,817 | -298,573 | -891,657 |
| 3.04.01.01 | Selling expenses | -339,080 | -985,817 | -298,573 | -891,657 |
| 3.04.02 | General and administrative expenses | -39,716 | -128,594 | -35,936 | -116,339 |
| 3.04.04 | Other operating income | 4,018 | 19,405 | 9,863 | 8,439 |
| 3.04.06 | Equity method income | 1,139 | 2,461 | 2,742 | 34,363 |
| 3.05 | Income before finance income and taxes | 69,181 | 179,264 | 64,737 | 139,905 |
| 3.06 | Finance income (costs) | -28,003 | -81,698 | -22,868 | -64,552 |
| 3.06.01 | Finance income | 12,231 | 39,661 | 11,204 | 36,035 |
| 3.06.02 | Finance costs | -40,234 | -121,359 | -34,072 | -100,587 |
| 3.07 | Income before income taxes | 41,178 | 97,566 | 41,869 | 75,353 |
| 3.08 | Income and social contribution taxes | -9,876 | -15,708 | -6,011 | -815 |
| 3.08.01 | Current | -6,382 | -9,684 | -5,686 | -5,686 |
| 3.08.02 | Deferred | -3,494 | -6,024 | -325 | 4,871 |
| 3.09 | Net income from continuing operations | 31,302 | 81,858 | 35,858 | 74,538 |
| 3.11 | Profit/Loss for the period | 31,302 | 81,858 | 35,858 | 74,538 |
| 3.99 | Earnings per share (reais / share) | | | | |
| 3.99.01 | Basic earnings per share | | | | |
| 3.99.01.01 | Registered common shares | 0.21 | 0.55 | 0.24 | 0.50 |
| 3.99.02 | Diluted earnings per share | | | | |
| 3.99.02.01 | Registered common shares | 0.21 | 0.55 | 0.24 | 0.50 |

## Individual Financial Statements / Statement of Comprehensive Income
## (In thousands of reais)

| Account Code | Account Description | Current Quarter 04/01/2025 to 09/30/2025 | Current Year Accumulated 01/01/2025 to 09/30/2025 | Same prior-year Quarter 04/01/2024 to 09/30/2024 | Prior Year Accumulated 01/01/2024 to 09/30/2024 |
|---|---|---|---|---|---|
| 4.01 | Net profit for the period | 31,302 | 81,858 | 35,858 | 74,538 |
| 4.02 | Other comprehensive income | -208 | -515 | - | - |
| 4.03 | Comprehensive income for the period | 31,094 | 81,343 | 35,858 | 74,538 |

## Individual Financial Statements / Statement of Cash Flows (Indirect Method)
## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2025 to 09/30/2025 | Prior YTD 01/01/2025 to 09/30/2024 |
|---|---|---|---|
| 6.01 | Net cash flows from operating activities | 348,469 | 147,596 |
| 6.01.01 | Cash generated from operations | 336,453 | 314,046 |
| 6.01.01.01 | Net income for the period | 81,858 | 74,538 |
| 6.01.01.02 | Depreciation and amortization | 172,417 | 154,490 |
| 6.01.01.03 | Provision for contingent liabilities | 255 | 823 |
| 6.01.01.04 | Equity pickup | -2,461 | 2,766 |
| 6.01.01.05 | Cost of permanent assets written off/sold | 1,602 | 6,080 |
| 6.01.01.06 | Allowance for doubtful accounts | -487 | 1,079 |
| 6.01.01.07 | Provision for inventory losses | 63 | -7 |
| 6.01.01.09 | Stock plans or share subscription | 4,503 | 4,455 |
| 6.01.01.10 | Deferred income and social contribution taxes | 6,024 | -4,871 |
| 6.01.01.13 | Finance costs on Interest expense | 76,759 | 86,253 |
| 6.01.01.18 | Current income tax and social contribution | 9,684 | 5,687 |
| 6.01.01.19 | Other | -13,764 | -17,247 |
| 6.01.02 | Changes in assets and liabilities | 12,016 | -166,450 |
| 6.01.02.01 | Credits receivable from customers | -39,202 | 41,359 |
| 6.01.02.02 | Inventories | 19,298 | -149,467 |
| 6.01.02.03 | Trade accounts payable | -2,603 | -59,827 |
| 6.01.02.05 | Taxes, contributions and social obligations | 24,632 | 58,087 |
| 6.01.02.06 | Judicial deposits | 129 | -311 |
| 6.01.02.07 | Taxes recoverable | 1,536 | -10,579 |
| 6.01.02.08 | Other asset groups | 53,760 | -26,473 |
| 6.01.02.09 | Other liability groups | -39,392 | -17,626 |
| 6.01.02.12 | Income tax and social contribution paid | -6,142 | -1,613 |
| 6.02 | Net cash flows from investing activities | -365,491 | -58,509 |
| 6.02.01 | Acquisition of property, plant and equipment (PPE) | -95,345 | -78,195 |
| 6.02.02 | Acquisition of intangible assets | -28,737 | -25,875 |
| 6.02.04 | Short-term investments | -241,409 | 45,561 |
| 6.03 | Net cash flows from financing activities | -14,228 | -105,572 |
| 6.03.01 | Payment of dividends and interest on equity | -26,195 | -33,165 |
| 6.03.03 | Acquisition of own shares | -1,782 | - |
| 6.03.04 | Loans and financing funding | 283,179 | 206,358 |
| 6.03.05 | Commercial lease payment | -151,025 | -134,607 |
| 6.03.06 | Amortization of principal financing | -120,000 | -106,492 |
| 6.03.07 | Shares granted under the Matching Shares plan | 1,914 | 1,932 |
| 6.03.08 | Amortization of financing interest | -50,319 | -39,598 |
| 6.03.10 | Loans with related parties | 50,000 | - |
| 6.05 | Increase (decrease) in cash and cash equivalents | -31,250 | -16,485 |
| 6.05.01 | Cash and cash equivalents at beginning of period | 78,903 | 27,921 |
| 6.05.02 | Cash and cash equivalents at the of period | 47,653 | 11,436 |

## Individual Financial Statements / Statement of Changes in Equity / SCE - 01/01/2025 to 09/30/2025
## (In thousands of reais)

| Account Code | Account Description | Paid-in capital | Capital reserves, options granted and treasury shares | Income reserves | Retained earnings (accumulated losses) | Other comprehensive income | Equity |
|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 981,773 | -21,537 | 273,683 | - | 795 | 1,234,714 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - |
| 5.03 | Adjusted opening balances | 981,773 | -21,537 | 273,683 | - | 795 | 1,234,714 |
| 5.04 | Capital transactions with shareholders | 50,238 | 3,346 | -75,176 | -29,500 | - | -51,092 |
| 5.04.01 | Capital increase | 50,238 | - | -50,238 | - | - | - |
| 5.04.03 | Recognized granted options | - | 1,914 | - | - | - | 1,914 |
| 5.04.04 | Treasury shares acquired | - | -1,782 | - | - | - | -1,782 |
| 5.04.06 | Dividends | - | - | -24,938 | - | - | -24,938 |
| 5.04.07 | Interest on equity | - | - | - | -29,500 | - | -29,500 |
| 5.04.08 | Disposal/transfer of shares | - | -1,289 | - | - | - | -1,289 |
| 5.04.09 | Fair value of the Matching Shares Plan | - | 4,503 | - | - | - | 4,503 |
| 5.05 | Total comprehensive income | - | - | - | 81,858 | -1,310 | 80,548 |
| 5.05.01 | Net profit for the period | - | - | - | 81,858 | - | 81,858 |
| 5.05.02 | Other comprehensive income | - | - | - | - | -1,310 | -1,310 |
| 5.07 | Closing balance | 1,032,011 | -18,191 | 198,507 | 52,358 | -515 | 1,264,170 |

## Individual Financial Statements / Statement of Changes in Equity / SCE - 01/01/2024 to 09/30/2024
## (In thousands of reais)

| .Account Code | Account Description | Paid-in capital | Capital reserves, options granted and treasury shares | Income reserves | Retained earnings (accumulated losses) | Other comprehensive income | Equity |
|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 955,668 | - 23,157 | 240,905 | - | 0 | 1,173,416 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - |
| 5.03 | Adjusted opening balances | 955,668 | -23,157 | 240,905 | - | - | 1,173,416 |
| 5.04 | Capital transactions with shareholders | 26,105 | 4,979 | -47,673 | -35,799 | - | -52,388 |
| 5.04.01 | Capital increase | 26,105 | - | -26,105 | - | - | - |
| 5.04.03 | Recognized granted options | - | 1,932 | - | - | - | 1,932 |
| 5.04.06 | Dividends | - | - | -21,568 | - | - | -21,568 |
| 5.04.07 | Interest on equity | - | - | - | -35,799 | - | -35,799 |
| 5.04.08 | Fair value of the Matching Shares Plan | - | 4,455 | - | - | - | 4,455 |
| 5.04.09 | Disposal/transfer of shares | - | -63 | - | - | - | -63 |
| 5.04.10 | Goodwill/discount in vesting payments | - | -1,345 | - | - | - | -1,345 |
| 5.05 | Total comprehensive income | - | - | - | 74,538 | - | 74,538 |
| 5.05.01 | Net profit for the period | - | - | - | 74,538 | - | 74,538 |
| 5.07 | Closing balance | 981,773 | -18,178 | 193,232 | 38,739 | - | 1,195,566 |

# Individual Financial Statements / Statement of Value Added
# (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2025 to 09/30/2025 | Prior YTD 01/01/2024 to 09/30/2024 |
|---|---|---|---|
| 7.01 | Revenue | 4,555,288 | 4,060,772 |
| 7.01.01 | Sales of goods, products and services | 4,187,903 | 3,779,357 |
| 7.01.02 | Other revenue | 366,898 | 282,494 |
| 7.01.04 | Reversal of/allowance for expected credit losses | 487 | -1,079 |
| 7.02 | Inputs acquired from third parties | -3,207,596 | -2,957,067 |
| 7.02.01 | Cost of products, goods and services | -2,889,954 | -2,644,149 |
| 7.02.02 | Material, energy, services from third parties and other | -332,841 | -320,589 |
| 7.02.03 | Loss/Recovery of assets | 15,199 | 7,671 |
| 7.03 | Gross value added | 1,347,692 | 1,103,705 |
| 7.04 | Retentions | -172,417 | -154,490 |
| 7.04.01 | Depreciation, amortization and depletion | -172,417 | -154,490 |
| 7.05 | Net value added generated | 1,175,275 | 949,215 |
| 7.06 | Value added received in transfer | 43,278 | 71,378 |
| 7.06.01 | Equity pickup | 2,461 | 34,363 |
| 7.06.02 | Finance income | 40,817 | 37,015 |
| 7.07 | Total value added distributable | 1,218,553 | 1,020,593 |
| 7.08 | Distribution of value added | 1,218,553 | 1,020,593 |
| 7.08.01 | Personnel | 481,234 | 428,490 |
| 7.08.01.01 | Direct Remuneration | 390,484 | 354,764 |
| 7.08.01.02 | Benefits | 56,895 | 43,549 |
| 7.08.01.03 | Severance Indemnity Fund (FGTS) | 33,855 | 30,177 |
| 7.08.02 | Taxes, charges and contributions | 502,549 | 391,212 |
| 7.08.02.01 | Federal | 157,215 | 117,231 |
| 7.08.02.02 | State | 336,457 | 265,972 |
| 7.08.02.03 | Local | 8,877 | 8,009 |
| 7.08.03 | Remuneration of third-party capital | 152,912 | 126,353 |
| 7.08.03.01 | Interest | 122,828 | 101,529 |
| 7.08.03.02 | Rent | 30,084 | 24,824 |
| 7.08.04 | Equity remuneration | 81,858 | 74,538 |
| 7.08.04.01 | Interest on Equity (IOE) | 29,500 | 35,799 |
| 7.08.04.03 | Retained Profits/Loss for the period | 52,358 | 38,739 |

## Consolidated Financial Statements / Statement of Financial Position - Assets (In thousands of reais)

| Account Code | Account Description | Current Year 09/30/2025 | Prior Year 12/31/2024 |
|---|---|---|---|
| 1 | Total assets | 3,583,121 | 3,377,453 |
| 1.01 | Current assets | 2,145,644 | 2,012,581 |
| 1.01.01 | Cash and cash equivalents | 48,390 | 79,995 |
| 1.01.02 | Short-term investments | 343,751 | 133,413 |
| 1.01.02.01 | Financial Assets Measured at Fair Value Through Profit or Loss | 343,751 | 133,413 |
| 1.01.02.01.03 | Short-term investments | 343,751 | 133,413 |
| 1.01.03 | Accounts receivable | 583,582 | 578,004 |
| 1.01.03.01 | Trade accounts receivable | 484,412 | 444,702 |
| 1.01.03.02 | Other accounts receivable | 99,170 | 133,302 |
| 1.01.04 | Inventories | 1,132,244 | 1,151,516 |
| 1.01.06 | Taxes recoverable | 37,263 | 49,578 |
| 1.01.06.01 | Current taxes recoverable | 37,263 | 49,578 |
| 1.01.06.01.01 | Income tax and social contribution recoverable | 6,227 | 11,328 |
| 1.01.06.01.02 | Other taxes recoverable | 31,036 | 38,250 |
| 1.01.08 | Other current assets | 414 | 20,075 |
| 1.01.08.01 | Noncurrent assets for sale | 414 | 414 |
| 1.01.08.01.01 | Properties available for sale | 414 | 414 |
| 1.01.08.03 | Other | - | 19,661 |
| 1.01.08.03.01 | Derivative financial instruments | - | 19,661 |
| 1.02 | Noncurrent assets | 1,437,477 | 1,364,872 |
| 1.02.01 | Long-term assets | 81,380 | 84,847 |
| 1.02.01.07 | Deferred taxes | 57,121 | 61,617 |
| 1.02.01.07.01 | Deferred income tax and social contribution | 57,121 | 61,617 |
| 1.02.01.08 | Prepaid expenses | 4,913 | 5,321 |
| 1.02.01.10 | Other non-current assets | 19,346 | 17,909 |
| 1.02.01.10.03 | Other taxes recoverable | 13,901 | 12,975 |
| 1.02.01.10.04 | Judicial deposits | 4,584 | 4,729 |
| 1.02.01.10.05 | Other assets | 861 | 205 |
| 1.02.02 | Investments | 7,976 | 9,288 |
| 1.02.02.01 | Equity interests | 7,976 | 9,288 |
| 1.02.02.01.05 | Other investments | 7,976 | 9,288 |
| 1.02.03 | Property, plant and equipment (PPE) | 1,241,889 | 1,174,066 |
| 1.02.03.01 | Property, plant and equipment in operation | 585,388 | 548,287 |
| 1.02.03.02 | Right-of-use assets - Lease | 632,549 | 611,422 |
| 1.02.03.03 | Property, plant and equipment under construction/acquisition | 23,952 | 14,357 |
| 1.02.04 | Intangible assets | 106,232 | 96,671 |
| 1.02.04.01 | Intangible assets | 106,232 | 96,671 |
| 1.02.04.01.02 | Intangible assets | 106,232 | 96,671 |

## Consolidated Financial Statements / Statement of Financial Position - Liabilities and Equity (In thousands of reais)

| Account Code | Account Description | Current Year 09/30/2025 | Prior Year 12/31/2024 |
|---|---|---|---|
| 2 | Total liabilities | 3,583,121 | 3,377,453 |
| 2.01 | Current liabilities | 1,124,751 | 1,184,660 |
| 2.01.01 | Social and labor obligations | 108,443 | 84,852 |
| 2.01.01.01 | Social obligations | 19,281 | 28,306 |
| 2.01.01.02 | Labor obligations | 89,162 | 56,546 |
| 2.01.02 | Trade accounts payable | 625,486 | 630,823 |
| 2.01.02.01 | Trade accounts payable – domestic | 625,486 | 630,823 |
| 2.01.03 | Tax obligations | 48,962 | 51,779 |
| 2.01.03.01 | Federal tax obligations | 12,441 | 16,055 |
| 2.01.03.01.01 | Income tax and social contribution payable | 6,494 | 5,689 |
| 2.01.03.01.02 | Other federal tax obligations | 5,947 | 10,366 |
| 2.01.03.02 | State tax obligations | 34,310 | 33,636 |
| 2.01.03.03 | Local tax obligations | 2,211 | 2,088 |
| 2.01.04 | Loans and financing | 241,296 | 292,728 |
| 2.01.04.01 | Loans and financing | 100,148 | 119,599 |
| 2.01.04.01.01 | In domestic currency | 100,148 | 119,599 |
| 2.01.04.02 | Debenture | 8,899 | 43,326 |
| 2.01.04.03 | Financing through lease | 132,249 | 129,803 |
| 2.01.05 | Other obligations | 92,122 | 113,010 |
| 2.01.05.02 | Other | 92,122 | 113,010 |
| 2.01.05.02.01 | Dividends and interest on equity payable | 24,207 | 13,953 |
| 2.01.05.02.04 | Profit sharing payable | - | 13,004 |
| 2.01.05.02.05 | Other liabilities | 62,377 | 86,053 |
| 2.01.05.02.06 | Derivative financial instruments | 5,538 | - |
| 2.01.06 | Provisions | 8,442 | 11,468 |
| 2.01.06.01 | Provisions for tax, social security, labor and civil contingencies | 8,442 | 11,468 |
| 2.01.06.01.05 | Other provisions | 8,442 | 11,468 |
| 2.02 | Noncurrent liabilities | 1,194,200 | 958,079 |
| 2.02.01 | Loans and financing | 1,163,494 | 943,077 |
| 2.02.01.01 | Loans and financing | 178,310 | 141,732 |
| 2.02.01.01.01 | In domestic currency | 178,310 | 141,732 |
| 2.02.01.02 | Debentures | 410,000 | 250,000 |
| 2.02.01.03 | Financing through lease | 575,184 | 551,345 |
| 2.02.02 | Other obligations | 23,097 | 7,634 |
| 2.02.02.02 | Other | 23,097 | 7,634 |
| 2.02.02.02.03 | Interest on equity | 14,562 | - |
| 2.02.02.02.04 | Other obligations | 8,535 | 7,634 |
| 2.02.04 | Provisions | 7,609 | 7,368 |
| 2.02.04.01 | Provisions for tax, social security, labor and civil contingencies | 7,609 | 7,368 |
| 2.02.04.01.01 | Provisions for tax contingencies | 751 | 909 |
| 2.02.04.01.02 | Provisions for social security and labor contingencies | 6,858 | 6,459 |
| 2.03 | Consolidated net equity | 1,264,170 | 1,234,714 |
| 2.03.01 | Realized share capital | 1,032,011 | 981,773 |
| 2.03.01.01 | Share capital | 1,046,459 | 996,221 |
| 2.03.01.02 | Expenditure with issuance of shares | -14,448 | -14,448 |
| 2.03.02 | Capital reserves | -18,191 | -21,537 |
| 2.03.02.05 | Treasury shares | -15,366 | -23,993 |
| 2.03.02.07 | Goodwill reserve | -8,233 | -4,938 |
| 2.03.02.08 | Long-term incentive reserve | 5,408 | 7,394 |
| 2.03.04 | Profit reserve | 198,507 | 273,683 |
| 2.03.04.01 | Legal reserve | 17,823 | 17,823 |
| 2.03.04.07 | Tax incentive reserve | 180,684 | 180,684 |
| 2.03.04.08 | Proposed additional dividend | - | 24,938 |
| 2.03.04.10 | Reserve for capital increase | - | 50,238 |
| 2.03.05 | Accumulated Profit/Loss | 52,358 | - |
| 2.03.08 | Other comprehensive income | -515 | 795 |

# Consolidated Financial Statements / Statement of Profit or Loss
# (In thousands of reais)

| Account Code | Account Description | Current Quarter 04/01/2025 to 09/30/2025 | Current Year 01/01/2025 to 09/30/2025 | Same Prior-Year Quarter Accumulated 04/01/2024 to 09/30/2024 | Prior Year Accumulated 01/01/2024 to 09/30/2024 |
|---|---|---|---|---|---|
| 3.01 | Revenue from sale of goods and/or services | 1,373,996 | 3,946,430 | 1,236,065 | 3,595,689 |
| 3.01.01 | Gross sales of goods and services | 1,479,487 | 4,249,910 | 1,327,869 | 3,874,454 |
| 3.01.02 | Sales taxes | -87,613 | -254,387 | -77,057 | -231,795 |
| 3.01.03 | Returns and unconditional discounts | -17,878 | -49,093 | -14,747 | -46,970 |
| 3.02 | Cost of goods and/or services | -926,961 | -2,664,795 | -846,024 | -2,448,226 |
| 3.03 | Gross income | 447,035 | 1,281,635 | 390,041 | 1,147,463 |
| 3.04 | Operating income/expenses | -377,752 | -1,103,928 | -326,874 | -1,010,996 |
| 3.04.01 | Selling expenses | -340,820 | -991,137 | -302,012 | -902,564 |
| 3.04.01.01 | Selling expenses | -340,820 | -991,137 | -302,012 | -902,564 |
| 3.04.02 | General and administrative expenses | -41,036 | -132,340 | -36,994 | -119,179 |
| 3.04.04 | Other operating income | 4,104 | 19,549 | 12,132 | 10,747 |
| 3.05 | Income before finance income (costs) and taxes | 69,283 | 177,707 | 63,167 | 136,467 |
| 3.06 | Finance income (costs) | -27,509 | -79,055 | -21,430 | -60,459 |
| 3.06.01 | Finance income | 12,583 | 42,741 | 12,816 | 40,590 |
| 3.06.02 | Finance costs | -40,092 | -121,796 | -34,246 | -101,049 |
| 3.07 | Income before income taxes | 41,774 | 98,652 | 41,737 | 76,008 |
| 3.08 | Income and social contribution taxes | -10,472 | -16,794 | -5,879 | -1,470 |
| 3.08.01 | Current | -7,256 | -12,298 | -6,186 | -9,685 |
| 3.08.02 | Deferred | -3,216 | -4,496 | 307 | 8,215 |
| 3.09 | Net income from ongoing operations | 31,302 | 81,858 | 35,858 | 74,538 |
| 3.11 | Consolidated income (loss) for the period | 31,302 | 81,858 | 35,858 | 74,538 |
| 3.11.01 | Attributable to Owners of the Parent | 31,302 | 81,858 | 35,858 | 74,538 |
| 3.99 | Earnings per share (reais / share) | | | | |
| 3.99.01 | Basic earnings per share | | | | |
| 3.99.01.01 | Common shares | 0.21 | 0.55 | 0.24 | 0.50 |
| 3.99.01.02 | Preferred shares | - | - | - | - |
| 3.99.02 | Diluted earnings per share | | | | |
| 3.99.02.01 | Common shares | 0.21 | 0.55 | 0.24 | 0.50 |
| 3.99.02.02 | Preferred shares | - | - | - | - |

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

| Account Code | Account Description | Current Quarter 04/01/2025 to 09/30/2025 | Current Year Accumulated 01/01/2025 to 09/30/2025 | Same Prior-Year Quarter 04/01/2024 to 09/30/2024 | Same Prior-Year Accumulated 01/01/2024 to 09/30/2024 |
|---|---|---|---|---|---|
| 4.01 | Consolidated net profit for the period | 31,302 | 81,858 | 35,858 | 74,538 |
| 4.02 | Other comprehensive income | -208 | -515 | - | - |
| 4.03 | Consolidated comprehensive income for the periodo | 31,094 | 81,343 | 35,858 | 74,538 |
| 4.03.01 | Attributable to controlling shareholders | 31,094 | 81,343 | 35,858 | 74,538 |

## Consolidated Financial Statements / Statement of Cash Flows (Indirect Method)
## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2025 to 09/30/2025 | Prior YTD 01/01/2025 to 09/30/2024 |
|---|---|---|---|
| 6.01 | Net cash flows from operating activities | 346,315 | 147,590 |
| 6.01.01 | Cash generated from operations | 337,250 | 308,342 |
| 6.01.01.01 | Net income for the period | 81,858 | 74,538 |
| 6.01.01.02 | Depreciation and amortization | 173,482 | 155,512 |
| 6.01.01.03 | Provision for contingent liabilities | 241 | 744 |
| 6.01.01.04 | Cost of permanent assets written-off/sold | 1,654 | 6,112 |
| 6.01.01.05 | Provision for doubtful debtors | -487 | 1,079 |
| 6.01.01.06 | Provision for inventory losses | 113 | -67 |
| 6.01.01.09 | Deferred income and social contribution taxes | 4,496 | -8,215 |
| 6.01.01.11 | Stock option or share subscription | 4,503 | 4,455 |
| 6.01.01.12 | Expenses with interest | 76,431 | 86,253 |
| 6.01.01.17 | Current income tax and social contribution | 12,298 | 9,685 |
| 6.01.01.18 | Other | -17,339 | -21,754 |
| 6.01.02 | Changes in assets and liabilities | 9,065 | -160,752 |
| 6.01.02.01 | Credits receivable from customers | -39,223 | 44,303 |
| 6.01.02.02 | Inventories | 19,159 | -158,758 |
| 6.01.02.03 | Trade accounts payable | -5,337 | -54,891 |
| 6.01.02.05 | Taxes, contribution taxes and social obligations | 29,436 | 62,673 |
| 6.01.02.06 | Judicial deposits | 145 | -311 |
| 6.01.02.07 | Taxes recoverable | -909 | -16,870 |
| 6.01.02.09 | Other asset groups | 54,857 | -14,707 |
| 6.01.02.10 | Other liability groups | -40,401 | -17,062 |
| 6.01.02.14 | Income tax and social contribution paid | -8,662 | -5,129 |
| 6.02 | Net cash flows from investment activities | -318,942 | -57,796 |
| 6.02.01 | Acquisition of property, plant and equipment (PPE) | -96,779 | -82,209 |
| 6.02.02 | Acquisition of intangible assets | -29,164 | -26,087 |
| 6.02.03 | Short-term investments | -192,999 | 50,500 |
| 6.03 | Net cash flows from financing activities | -58,978 | -105,572 |
| 6.03.01 | Payment of dividends and interest on equity | -26,195 | -33,165 |
| 6.03.02 | Acquisition of own shares | -1,782 | - |
| 6.03.03 | Loans/financing fundraising | 288,521 | 206,358 |
| 6.03.05 | Payment of commercial leases | -151,025 | -134,607 |
| 6.03.06 | Amortization of financing principal | -120,000 | -106,492 |
| 6.03.07 | Amortization of interest on principal | -50,411 | -39,598 |
| 6.03.11 | Shares granted by the matching shares plan | 1,914 | 1,932 |
| 6.05 | Increase (Decrease) of Cash and Equivalents | -31,605 | -15,778 |
| 6.05.01 | Opening balance of cash and equivalents | 79,995 | 27,953 |
| 6.05.02 | Closing balance of cash and equivalents | 48,390 | 12,175 |

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## Consolidated Financial Statements / Statement of Changes in Equity - SCE - 01/01/2025 to 09/30/2025
## (In thousands of reais)

| Account Code | Account Description | Paid-in capital | Capital reserves, options granted and treasury shares | Income reserves | Retained earnings (accumulated losses) | Other comprehensive income | Equity | Noncontrolling interests | Consolidated equity |
|---|---|---|---|---|---|---|---|---|---|
| 5.01 | Opening balance | 981,773 | -21,537 | 273,683 | - | 795 | 1,234,714 | - | 1,234,714 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - | - | - |
| 5.03 | Adjusted opening balance | 981,773 | -21,537 | 273,683 | - | 795 | 1,234,714 | - | 1,234,714 |
| 5.04 | Capital transaction with shareholders | 50,238 | 3,346 | -75,176 | -29,500 | - | -51,092 | - | -51,092 |
| 5.04.01 | Capital increase | 50,238 | - | -50,238 | - | - | - | - | - |
| 5.04.03 | Recognized granted options | - | 1,914 | - | - | - | 1,914 | - | 1,914 |
| 5.04.04 | Treasury shares acquired | - | -1,782 | - | - | - | -1,782 | - | -1,782 |
| 5.04.06 | Dividends | - | - | -24,938 | - | - | -24,938 | - | -24,938 |
| 5.04.07 | Interest on equity | - | - | - | -29,500 | - | -29,500 | - | -29,500 |
| 5.04.08 | Disposal/transfer of shares | - | -1,289 | - | - | - | -1,289 | - | -1,289 |
| 5.04.09 | Fair value of the Matching Shares Plan | - | 4,503 | - | - | - | 4,503 | - | 4,503 |
| 5.05 | Total comprehensive income | - | - | - | 81,858 | -1,310 | 80,548 | - | 80,548 |
| 5.05.01 | Net profit for the period | - | - | - | 81,858 | - | 81,858 | - | 81,858 |
| 5.05.02 | Other comprehensive income | - | - | - | - | -1,310 | -1,310 | - | -1,310 |
| 5.07 | Closing balance | 1,032,011 | -18,191 | 198,507 | 52,358 | -515 | 1,264,170 | - | 1,264,170 |

## Consolidated Financial Statements / Statement of Changes in Equity - SCE - 01/01/2024 to 09/30/2024
## (In thousands of reais)

| .Account Code | Account Description | Paid-in capital | Capital reserves, options granted and treasury shares | Income reserves | Retained earnings (accumulated losses) | Other comprehensive income | Equity | Noncontrolling interests | Consolidated equity |
|---|---|---|---|---|---|---|---|---|---|
| 5.01 | Opening balance | 955,668 | -23,157 | 240,905 | - | - | 1,173,416 | - | 1,173,416 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - | - | - |
| 5.03 | Adjusted opening balance | 955,668 | -23,157 | 240,905 | - | - | 1,173,416 | - | 1,173,416 |
| 5.04 | Capital transaction with shareholders | 26,105 | 4,979 | -47,673 | -35,799 | - | -52,388 | - | -52,388 |
| 5.04.01 | Capital increase | 26,105 | - | -26,105 | - | - | - | - | - |
| 5.04.03 | Recognized granted options | - | 1,932 | - | - | - | 1,932 | - | 1,932 |
| 5.04.06 | Dividends | - | - | -21,568 | - | - | -21,568 | - | -21,568 |
| 5.04.07 | Interest on equity | - | - | - | -35,799 | - | -35,799 | - | -35,799 |
| 5.04.08 | Disposal/transfer of shares | - | 4,455 | - | - | - | 4,455 | - | 4,455 |
| 5.04.09 | Fair value of the Matching Shares Plan | - | -63 | - | - | - | -63 | - | -63 |
| 5.04.10 | Goodwill/discount in vesting payments | - | -1,345 | - | - | - | -1,345 | - | -1,345 |
| 5.05 | Total comprehensive income | - | - | - | 74,538 | - | 74,538 | - | 74,538 |
| 5.05.01 | Net profit for the period | - | - | - | 74,538 | - | 74,538 | - | 74,538 |
| 5.07 | Closing balance | 981,773 | -18,178 | 193,232 | 38,739 | - | 1,195,566 | - | 1,195,566 |

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

| Account Code | Account Description | Current YTD 01/01/2025 to 09/30/2025 | Prior YTD 01/01/2024 to 09/30/2024 |
|---|---|---|---|
| 7.01 | Revenue | 4,709,528 | 4,201,121 |
| 7.01.01 | Sales of goods, products and services | 4,342,006 | 3,919,618 |
| 7.01.02 | Other revenue | 367,035 | 282,582 |
| 7.01.04 | Reversal of/allowance for doubtful credits | 487 | -1,079 |
| 7.02 | Inputs acquired from third-parties | -3,354,019 | -3,058,978 |
| 7.02.01 | Cost of products, goods and services | -3,030,436 | -2,736,709 |
| 7.02.02 | Material, energy, servs. from third parties and other | -338,391 | -332,124 |
| 7.02.03 | Loss/Recovery of asset | 14,808 | 9,855 |
| 7.03 | Gross value added | 1,355,509 | 1,142,143 |
| 7.04 | Retentions | -173,482 | -155,512 |
| 7.04.01 | Depreciation, amortization and depletion | -173,482 | -155,512 |
| 7.05 | Net value added generated | 1,182,027 | 986,631 |
| 7.06 | Value added received in transfers | 49,217 | 43,585 |
| 7.06.02 | Finance income | 49,217 | 43,585 |
| 7.07 | Total value added distributable | 1,231,244 | 1,030,216 |
| 7.08 | Value added distribution | 1,231,244 | 1,030,216 |
| 7.08.01 | Personnel | 483,477 | 430,236 |
| 7.08.01.01 | Direct Remuneration | 392,282 | 356,124 |
| 7.08.01.02 | Benefits | 57,185 | 43,768 |
| 7.08.01.03 | Severance Indemnity Fund (FGTS) | 34,010 | 30,344 |
| 7.08.02 | Taxes, charges and contributions | 507,738 | 397,126 |
| 7.08.02.01 | Federal | 161,077 | 122,453 |
| 7.08.02.02 | State | 337,394 | 266,467 |
| 7.08.02.03 | Local | 9,267 | 8,206 |
| 7.08.03 | Remuneration of third-party capital | 158,171 | 128,316 |
| 7.08.03.01 | Interest | 128,467 | 103,972 |
| 7.08.03.02 | Rent | 29,704 | 24,344 |
| 7.08.04 | Equity remuneration | 81,858 | 74,538 |
| 7.08.04.01 | Interest on equity | 29,500 | 35,799 |
| 7.08.04.03 | Retained earnings / losses for the period | 52,358 | 38,739 |

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# Interim Financial Information
## September 30, 2025

Dimed S.A. Distribuidora de Medicamentos

## Balance sheet

September 30, 2025 and 2024

(In thousands of reais, except earnings per share)

| | Note | Individual 09/30/2025 | Individual 12/31/2024 | Consolidated 09/30/2025 | Consolidated 12/31/2024 |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| **Current** | | | | | |
| Cash and cash equivalents | 6 | **47,653** | 78,903 | **48,390** | 79,995 |
| Short-term investments | 6 | **328,613** | 73,440 | **343,751** | 133,413 |
| Trade accounts receivable | 7 | **480,262** | 440,573 | **484,412** | 444,702 |
| Other accounts receivable | | **98,833** | 132,316 | **99,170** | 133,302 |
| Inventories | 8 | **1,109,690** | 1,129,051 | **1,132,244** | 1,151,516 |
| Income tax and social contribution tax recoverable | 9 | **5,516** | 11,130 | **6,227** | 11,328 |
| Taxes recoverable | 10 | **29,978** | 36,510 | **31,036** | 38,250 |
| Properties available for sale | | **-** | - | **414** | 414 |
| Derivative financial instruments | | - | 19,661 | **-** | 19,661 |
| **Total current assets** | | **2,100,545** | 1,921,584 | **2,145,644** | 2,012,581 |
| **Noncurrent** | | | | | |
| Deferred income tax and social contribution | 14 | **47,651** | 53,675 | **57,121** | 61,617 |
| Prepaid expenses | | **4,913** | 5,321 | **4,913** | 5,321 |
| Receivables from shareholders | 30 | **11,847** | 11,402 | **-** | - |
| Taxes recoverable | 10 | **13,901** | 12,975 | **13,901** | 12,975 |
| Judicial deposits | 21 | **4,584** | 4,713 | **4,584** | 4,729 |
| Other assets | | **861** | 208 | **861** | 205 |
| Equity interests | 11 | **84,608** | 82,142 | **-** | - |
| Other investments | | **7,977** | 9,288 | **7,976** | 9,288 |
| Property, plant and equipment (PPE) | 12 | **1,228,275** | 1,160,941 | **1,241,889** | 1,174,066 |
| Intangible assets | 13 | **105,081** | 95,775 | **106,232** | 96,671 |
| **Total non-current assets** | | **1,509,698** | 1,436,440 | **1,437,477** | 1,364,872 |
| **Total assets** | | **3,610,243** | 3,358,024 | **3,583,121** | 3,377,453 |

| | Note | Individual 09/30/2025 | Individual 12/31/2024 | Consolidated 09/30/2025 | Consolidated 12/31/2024 |
|---|---|---|---|---|---|
| **Liabilities** | | | | | |
| **Current** | | | | | |
| Payroll and related charges | | **106,743** | 83,866 | **108,443** | 84,852 |
| Trade accounts payable | 16 | **638,736** | 641,339 | **625,486** | 630,823 |
| Tax obligations | 18 | **43,182** | 47,569 | **48,962** | 51,779 |
| Loans and financing | 17 | **105,653** | 162,656 | **109,047** | 162,925 |
| Leases payable | 20 | **132,249** | 129,803 | **132,249** | 129,803 |
| Derivative financial instruments | | **5,538** | - | **5,538** | - |
| Interest on equity | 17 | **24,207** | 13,953 | **24,207** | 13,953 |
| Profit sharing payable | 19 | **-** | 12,907 | **-** | 13,004 |
| Other liabilities | | **60,590** | 83,323 | **62,377** | 86,053 |
| Provisions | | **8,255** | 11,280 | **8,442** | 11,468 |
| Payables to subsidiaries | 30 | **51,570** | - | **-** | - |
| **Total current liabilities** | | **1,176,723** | 1,186,696 | **1,124,751** | 1,184,660 |
| **Non-current** | | | | | |
| Loans and financing | 17 | **564,466** | 371,287 | **588,310** | 391,732 |
| Leases payable | 20 | **575,184** | 551,345 | **575,184** | 551,345 |
| Interest on equity | 17 | **14,562** | - | **14,562** | - |
| Other obligations | | **8,535** | 7,634 | **8,535** | 7,634 |
| Provisions | 21 | **6,603** | 6,348 | **7,609** | 7,368 |
| **Total non-current liabilities** | | **1,169,350** | 936,614 | **1,194,200** | 958,079 |
| **Equity** | 22 | | | | |
| Capital | | **1,032,011** | 981,773 | **1,032,011** | 981,773 |
| Treasury shares | | **(15,366)** | (23,993) | **(15,366)** | (23,993) |
| Goodwill reserve | | **(8,233)** | (4,938) | **(8,233)** | (4,938) |
| Long-term incentive reserve | | **5,408** | 7,394 | **5,408** | 7,394 |
| Income reserve | | **198,507** | 273,683 | **198,507** | 273,683 |
| Retained earnings | | **52,358** | - | **52,358** | - |
| Other comprehensive income | | **(515)** | 795 | **(515)** | 795 |
| **Total net equity** | | **1,264,170** | 1,234,714 | **1,264,170** | 1,234,714 |
| **Total liabilities and equity** | | **3,610,243** | 3,358,024 | **3,583,121** | 3,377,453 |

The explanatory notes are part of the individual and consolidated interim financial information.

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## Statements of profit or loss
September 30, 2025 and 2024
(In thousands of reais, except earnings per share)

| | | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Individual | | Consolidated | | Individual | | Consolidated | |
| | Note | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Gross sales of products and services | 25 | **1,473,632** | 1,324,146 | **1,479,487** | 1,327,869 | **4,234,447** | 3,823,551 | **4,249,910** | 3,874,454 |
| Sales taxes | 25 | **(86,284)** | (76,373) | **(87,613)** | (77,057) | **(251,325)** | (227,247) | **(254,387)** | (231,795) |
| Returns and unconditional discounts | 25 | **(16,966)** | (14,526) | **(17,878)** | (14,747) | **(46,544)** | (44,194) | **(49,093)** | (46,970) |
| Net revenue from sales and services | 25 | **1,370,382** | 1,233,247 | **1,373,996** | 1,236,065 | **3,936,578** | 3,552,110 | **3,946,430** | 3,595,689 |
| Cost of goods sold and services rendered | 26 | **(927,562)** | (846,606) | **(926,961)** | (846,024) | **(2,664,769)** | (2,447,011) | **(2,664,795)** | (2,448,226) |
| **Gross profit** | | **442,820** | 386,641 | **447,035** | 390,041 | **1,271,809** | 1,105,099 | **1,281,635** | 1,147,463 |
| Selling expenses | 27 | **(339,080)** | (298,573) | **(340,820)** | (302,012) | **(985,817)** | (891,657) | **(991,137)** | (902,564) |
| General and administrative expenses | 27 | **(39,716)** | (35,936) | **(41,036)** | (36,994) | **(128,594)** | (116,339) | **(132,340)** | (119,179) |
| Other operating income (expenses), net | 28 | **4,018** | 9,863 | **4,104** | 12,132 | **19,405** | 8,439 | **19,549** | 10,747 |
| Equity pickup | 11 | **1,139** | 2,742 | **-** | - | **2,461** | 34,363 | **-** | - |
| | | **(373,639)** | (321,904) | **(377,752)** | (326,874) | **(1,092,545)** | (965,194) | **(1,103,928)** | (1,010,996) |
| **Operating income before finance income (costs)** | | **69,181** | 64,737 | **69,283** | 63,167 | **179,264** | 139,905 | **177,707** | 136,467 |
| Finance income (costs) | | | | | | | | | |
| Finance income | 29 | **12,231** | 11,204 | **12,583** | 12,816 | **39,661** | 36,035 | **42,741** | 40,590 |
| Finance costs | 29 | **(40,234)** | (34,072) | **(40,092)** | (34,246) | **(121,359)** | (100,587) | **(121,796)** | (101,049) |
| | | **(28,003)** | (22,868) | **(27,509)** | (21,430) | **(81,698)** | (64,552) | **(79,055)** | (60,459) |
| **Income before income and social contribution taxes** | | **41,178** | 41,869 | **41,774** | 41,737 | **97,566** | 75,353 | **98,652** | 76,008 |
| Income and social contribution taxes | | | | | | | | | |
| Current | 15 | **(6,382)** | (5,686) | **(7,256)** | (6,186) | **(9,684)** | (5,686) | **(12,298)** | (9,685) |
| Deferred | 15 | **(3,494)** | (325) | **(3,216)** | 307 | **(6,024)** | 4,871 | **(4,496)** | 8,215 |
| | | **(9,876)** | (6,011) | **(10,472)** | (5,879) | **(15,708)** | (815) | **(16,794)** | (1,470) |
| **Net income for the period** | | **31,302** | 35,858 | **31,302** | 35,858 | **81,858** | 74,538 | **81,858** | 74,538 |
| Basic earnings per common share | | **0.21** | 0.24 | **0.21** | 0.24 | **0.55** | 0.50 | **0.55** | 0.50 |
| Diluted earnings per common share | | **0.21** | 0.24 | **0.21** | 0.24 | **0.55** | 0.50 | **0.55** | 0.50 |

The explanatory notes are part of the individual and consolidated interim financial information.

**Statements of profit or loss**
September 30, 2025 and 2024
(In thousands of reais)

| | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|
| | Individual | | Consolidated | | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Net income for the period | **31,302** | 35,858 | **31,302** | 35,858 | **81,858** | 74,538 | **81,858** | 74,538 |
| Other comprehensive income | **(208)** | - | **(208)** | - | **(515)** | - | **(515)** | - |
| **Total comprehensive income for the period** | **31,094** | 35,858 | **31,094** | 35,858 | **81,343** | 74,538 | **81,343** | 74,538 |

The explanatory notes are part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

## Statements of changes in equity
September 30, 2025 and 2024
(In thousands of reais)

| | Capital | Treasury shares | Capital reserve - stock option plan | Income reserve | | | | Retained earnings (accumulated losses) | Other comprehensive income | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Tax incentives | Legal reserve | For capital increase | Proposed additional dividends and interest on equity | | | |
| Balances at December 31, 2023 | 955,668 | (28,582) | 5,425 | 180,684 | 12,548 | 26,105 | 21,568 | - | - | 1,173,416 |
| Capital increase | 26,105 | - | - | - | - | (26,105) | - | - | - | - |
| Options granted recognized | - | 3,463 | (1,531) | - | - | - | - | - | - | 1,932 |
| Dividends | - | - | - | - | - | - | (21,568) | - | - | (21,568) |
| Proposed interest on equity (IOE) | - | - | - | - | - | - | - | (35,799) | - | (35,799) |
| Disposal/Transfer of shares | - | 6,055 | (7,463) | - | - | - | - | - | - | (1,408) |
| Fair value of matching share plan | - | - | 4,455 | - | - | - | - | - | - | 4,455 |
| Net income for the period | - | - | - | - | - | - | - | 74,538 | - | 74,538 |
| Balances at September 30, 2024 | 981,773 | (19,064) | 886 | 180,684 | 12,548 | - | - | 38,739 | - | 1,195,566 |
| | | | | | | | | | | |
| Balances at December 31, 2024 | 981,773 | (23,993) | 2,456 | 180,684 | 17,823 | 50,238 | 24,938 | - | 795 | 1,234,714 |
| Capital increase | **50,238** | **-** | **-** | **-** | **-** | **(50,238)** | **-** | **-** | **-** | **-** |
| Acquisition of own shares | **-** | **(1,782)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(1,782)** |
| Dividends | **-** | **-** | **-** | **-** | **-** | **-** | **(24,938)** | **-** | **-** | **(24,938)** |
| Options granted recognized | **-** | **3,711** | **(1,797)** | **-** | **-** | **-** | **-** | **-** | **-** | **1,914** |
| Disposal/transfer of shares | **-** | **6,698** | **(7,987)** | **-** | **-** | **-** | **-** | **-** | **-** | **(1,289)** |
| Interest on capital proposed | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(29,500)** | **-** | **(29,500)** |
| Fair value of matching share plan | **-** | **-** | **4,503** | **-** | **-** | **-** | **-** | **-** | **-** | **4,503** |
| Net income for the period | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **81,858** | **-** | **81,858** |
| Other comprehensive income | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(1,310)** | **(1,310)** |
| **Balances at September 30, 2025** | **1,032,011** | **(15,366)** | **(2,825)** | **180,684** | **17,823** | **-** | **-** | **52,358** | **(515)** | **1,264,170** |

The explanatory notes are part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

## Statements of cash flows

September 30, 2025 and 2024
(In thousands of reais)

| | Note | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Cash flows from operating activities** | | | | | |
| Net income for the year | | **81,858** | 74,538 | **81,858** | 74,538 |
| Adjustments: | | | | | |
| Depreciation/amortization of property, plant and equipment and intangible assets | 12 & 13 | **172,417** | 154,490 | **173,482** | 155,512 |
| Provision for contingent liabilities | 21 | **255** | 823 | **241** | 744 |
| Equity pickup | 11 | **(2,461)** | 2,766 | **-** | - |
| Cost of property, plant and equipment and intangible assets written off | 12 & 13 | **1,602** | 6,080 | **1,654** | 6,112 |
| Allowance for expected credit losses | 7 | **(487)** | 1,079 | **(487)** | 1,079 |
| Provision for inventory losses | 8 | **63** | (7) | **113** | (67) |
| Stock option plan or share subscription | | **4,503** | 4,455 | **4,503** | 4,455 |
| Deferred income and social contribution taxes | 15 | **6,024** | (4,871) | **4,496** | (8,215) |
| Current income tax and social contribution | 15 | **9,684** | 5,687 | **12,298** | 9,685 |
| Interest expenses | | **76,759** | 86,253 | **76,431** | 86,253 |
| Revenue from interest of financial short-term applications | 29 | **(13,764)** | (17,247) | **(17,339)** | (21,754) |
| Changes in assets and liabilities | | | | | |
| Trade accounts receivable | 7 | **(39,202)** | 41,359 | **(39,223)** | 44,303 |
| Inventories | 8 | **19,298** | (149,467) | **19,159** | (158,758) |
| Trade accounts payable | 16 | **(2,603)** | (59,827) | **(5,337)** | (54,891) |
| Income and social contribution taxes payable | | **24,632** | 58,087 | **29,436** | 62,673 |
| Judicial deposits | 21 | **129** | (311) | **145** | (311) |
| Income tax and social contribution paid | | **(6,142)** | (1,613) | **(8,662)** | (5,129) |
| Taxes recoverable | | **1,536** | (10,579) | **(909)** | (16,870) |
| Other asset groups | | **53,760** | (26,473) | **54,857** | (14,707) |
| Other liability groups | | **(39,392)** | (17,626) | **(40,401)** | (17,062) |
| **Net cash flows from operating activities** | | **348,469** | 147,596 | **346,315** | 147,590 |
| | | | | | |
| **Cash flows from investing activities** | | | | | |
| Acquisition of property, plant and equipment | 12 | **(95,345)** | (78,195) | **(96,779)** | (82,209) |
| Acquisition of intangible assets | 13 | **(28,737)** | (25,875) | **(29,164)** | (26,087) |
| Short-term investments | | **(241,409)** | 45,561 | **(192,999)** | 50,500 |
| **Net cash flows from in investing activities** | | **(365,491)** | (58,509) | **(318,942)** | (57,796) |
| | | | | | |
| **Cash flows from financing activities** | | | | | |
| Payment of dividends and interest on equity | 17 | **(26,195)** | (33,165) | **(26,195)** | (33,165) |
| Acquisition of own shares | | **(1,782)** | - | **(1,782)** | - |
| Loans/financing (principal) taken out | 17 | **283,179** | 206,358 | **288,521** | 206,358 |
| Payment of leases | 17 | **(151,025)** | (134,607) | **(151,025)** | (134,607) |
| Repayment of principal - financing | 17 | **(120,000)** | (106,492) | **(120,000)** | (106,492) |
| Payment of interest – financing | 17 | **(50,319)** | (39,598) | **(50,411)** | (39,598) |
| Shares granted under the Matching Shares plan | | **1,914** | 1,932 | **1,914** | 1,932 |
| Intragroup loans | | **50,000** | - | **-** | - |
| **Net cash flows from financing activities** | | **(14,228)** | (105,572) | **(58,978)** | (105,572) |
| | | | | | |
| **Net decrease in cash and cash equivalents** | | **(31,250)** | (16,485) | **(31,605)** | (15,778) |
| Cash and cash equivalents at beginning of period | | **78,903** | 27,921 | **79,995** | 27,953 |
| Cash and cash equivalents at end of period | | **47,653** | 11,436 | **48,390** | 12,175 |
| **Net decrease in cash and cash equivalents** | | **(31,250)** | (16,485) | **(31,605)** | (15,778) |

The explanatory notes are part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

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**Statements of value added**
September 30, 2025 and 2024
(In thousands of reais)

| | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|
| | Individual | | Consolidated | | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Revenues** | **1,585,188** | 1,424,533 | **1,651,520** | 1,463,756 | **4,555,288** | 4,060,772 | **4,709,528** | 4,201,121 |
| Sales of goods, products and services | **1,456,666** | 1,309,620 | **1,523,012** | 1,348,827 | **4,187,903** | 3,779,357 | **4,342,006** | 3,919,618 |
| Other revenues | **128,242** | 114,902 | **128,228** | 114,918 | **366,898** | 282,494 | **367,035** | 282,582 |
| Allowance for expected credit losses | **280** | 11 | **280** | 11 | **487** | (1,079) | **487** | (1,079) |
| **Bought-in inputs** | **(1,115,302)** | (1,014,196) | **(1,177,678)** | (1,051,279) | **(3,207,596)** | (2,957,067) | **(3,354,019)** | (3,058,978) |
| Cost of goods and products sold and services rendered | **(1,004,595)** | (914,230) | **(1,065,185)** | (949,772) | **(2,889,954)** | (2,644,149) | **(3,030,436)** | (2,736,709) |
| Materials, energy, third-party services and other | **(114,171)** | (107,895) | **(115,862)** | (111,651) | **(332,841)** | (320,589) | **(338,391)** | (332,124) |
| Loss/recovery of assets | **3,464** | 7,929 | **3,369** | 10,144 | **15,199** | 7,671 | **14,808** | 9,855 |
| **Gross value added** | **469,886** | 410,337 | **473,842** | 412,477 | **1,347,692** | 1,103,705 | **1,355,509** | 1,142,143 |
| Depreciation and amortization | **(58,322)** | (51,933) | **(58,604)** | (52,296) | **(172,417)** | (154,490) | **(173,482)** | (155,512) |
| **Net value added produced by the entity** | **411,564** | 358,404 | **415,238** | 360,181 | **1,175,275** | 949,215 | **1,182,027** | 986,631 |
| **Value added received in transfer** | **13,830** | 14,251 | **15,349** | 14,055 | **43,278** | 71,378 | **49,217** | 43,585 |
| Equity pickup | **1,139** | 2,742 | **-** | - | **2,461** | 34,363 | **-** | - |
| Finance income | **12,691** | 11,509 | **15,349** | 14,055 | **40,817** | 37,015 | **49,217** | 43,585 |
| **Total value added to be distributed** | **425,394** | 372,655 | **430,587** | 374,236 | **1,218,553** | 1,020,593 | **1,231,244** | 1,030,216 |
| **Distribution of value added** | **425,394** | 372,655 | **430,587** | 374,236 | **1,218,553** | 1,020,593 | **1,231,244** | 1,030,216 |
| **Personnel** | **162,951** | 140,669 | **163,875** | 141,252 | **481,234** | 428,490 | **483,477** | 430,236 |
| Direct compensation | **133,429** | 116,149 | **134,184** | 116,572 | **390,484** | 354,764 | **392,282** | 356,124 |
| Benefits | **18,408** | 14,669 | **18,506** | 14,790 | **56,895** | 43,549 | **57,185** | 43,768 |
| Severance Check Fund (FGTS) | **11,114** | 9,851 | **11,185** | 9,890 | **33,855** | 30,177 | **34,010** | 30,344 |
| **Taxes, charges and contributions** | **179,620** | 153,308 | **181,895** | 153,364 | **502,549** | 391,212 | **507,738** | 397,126 |
| Federal | **57,372** | 43,351 | **59,099** | 43,175 | **157,215** | 117,231 | **161,077** | 122,453 |
| State | **119,195** | 106,883 | **119,635** | 107,048 | **336,457** | 265,972 | **337,394** | 266,467 |
| Local | **3,053** | 3,074 | **3,161** | 3,141 | **8,877** | 8,009 | **9,267** | 8,206 |

**Statements of value added**
September 30, 2025 and 2024
(In thousands of reais)

| | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|
| | Individual | | Consolidated | | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Debt remuneration** | **51,521** | 42,820 | **53,515** | 43,762 | **152,912** | 126,353 | **158,171** | 128,316 |
| Interest | **40,716** | 34,378 | **42,838** | 35,469 | **122,828** | 101,529 | **128,467** | 103,972 |
| Rent | **10,805** | 8,442 | **10,677** | 8,293 | **30,084** | 24,824 | **29,704** | 24,344 |
| **Equity remuneration** | **31,302** | 35,858 | **31,302** | 35,858 | **81,858** | 74,538 | **81,858** | 74,538 |
| Interest on equity | **3,000** | 13,500 | **3,000** | 13,500 | **29,500** | 35,799 | **29,500** | 35,799 |
| Retained profits | **28,302** | 22,358 | **28,302** | 22,358 | **52,358** | 38,739 | **52,358** | 38,739 |

The explanatory notes are part of the individual and consolidated interim financial information.

# 1. Operations

## 1.1 Operations

Dimed S.A. Distribuidora de Medicamentos or “Dimed” and its subsidiaries (jointly referred to as the “Company”), with head office in the city of Eldorado do Sul, state of Rio Grande do Sul, is primarily engaged in the sale of medicines, perfumery, personal care and beauty products, cosmetics and dermo-cosmetics. To support retail sales the Company has distribution centers in the states of Rio Grande do Sul, Paraná, and Espírito Santo. There are also 651 stores distributed among the states of Rio Grande do Sul (414 stores), Santa Catarina (103 stores), Paraná (120 stores), and São Paulo (14 stores). In the 12-month period, the Company opened a total of 51 stores, 2 of which in the third quarter of 2025. In this quarter, there was also the transfer of 1 branch and closure of 4 stores.

The parent company is a corporation listed on B3 S.A. - BRASIL, BOLSA, BALCÃO (ticker symbol PNVL3).

Subsidiary Laboratório Industrial Farmacêutico Lifar Ltda. operates in the industrial segment, producing a wide range of products in the cosmetics, food, medicine and outsourced production segments. Such subsidiary is responsible for most of the production of the own brand product line of the Company’s pharmacy chain and parent company of Empresa Lifar Distribuidora de Produtos Farmacêuticos Ltda., which is engaged in the distribution of the manufactured products.

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

## 1.2 Authorization for issue of the quarterly information

The issue of these individual and consolidated interim financial information was authorized by the Company’s Board of Directors on November 5, 2025.

# 2. Summary of accounting policies

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

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

The Company's individual and consolidated interim financial statements, contained in the Quarterly Information Form (ITR), for the quarter ended September 30, 2025, have been prepared and are being presented in accordance with technical pronouncement CPC 21 (R1) - Interim Statement and in accordance with the international standard IAS 34 - "Interim Financial Reporting", issued by the International Accounting Standards Board (IASB), and presented in accordance with the rules issued by the Brazilian Securities and Exchange Commission (CVM), applied in this quarterly financial statements.

(In thousands of Brazilian reais)

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

The interim financial statements were prepared by the Company to update the users on the relevant information presented for the period and should be analyzed together with the whole financial statements for the year ended December 31, 2024.

The preparation of interim financial statements is based on historical cost, except for financial instruments measured at fair value, as per Note 5, which require the use of certain accounting estimates that affect the balances of asset, liability and profit or loss accounts, as well as the exercise of judgment by management members in the process of applying the Company's accounting policies. The most significant effects on the book accounts that involve the use of estimates or that require more complex judgments are disclosed in Note 3. The effects of exchange rate variation on investments in foreign currencies classified as part of the Company's net investment are directly recognized in other comprehensive income in stockholders' equity.

In preparing these interim financial statements, the Company followed the same accounting policies and calculation methods applied in the individual and consolidated financial statements as at December 31, 2024. The Company adopted all standards, revised standards and interpretations issued by CPC, IASB and regulators that were effective on September 30, 2025.

The presentation of the individual and consolidated Statement of Value Added (DVA) is required by the Brazilian Corporation Law and by the accounting practices adopted in Brazil applicable to publicly-held companies. The Statement of Value Added is not required by IFRS, As such, for IFRS purposes, this statement is presented as supplementary information without prejudice to the interim financial statements as a whole.

### 2.1.1 Consolidated interim financial statements

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

| | | Direct equity interest | |
|---|---|---|---|
| **Company** | **Activity** | **2025** | **2024** |
| Dimesul Gestão Imobiliária Ltda. | Management and administration of own and/or third-party properties and operation of marketplace activities. | **99.99%** | 99.99% |
| Laboratório Industrial Farmacêutico Lifar Ltda. | Production of cosmetics, food, medicines and outsourced production. | **99.99%** | 99.99% |

| | | Indirect equity interest | |
|---|---|---|---|
| **Company** | **Activity** | **2025** | **2024** |
| Lifar Distribuidora de Produtos Farmacêuticos Ltda. | Pharmaceutical products distributor. | **99.97%** | 99.97% |

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

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

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

## 2.2 New accounting standards and interpretations

### 2.2.1 IFRS S1/CBPS 01 – General requirements for disclosure of sustainability-related financial information and IFRS S2/CBPS 02 - Climate-related financial information

With mandatory adoption for 2026 and voluntary adoption as of 2024, these standards require that the entities disclose information about their risks and opportunities relating to sustainability and the weather to assist the users of the financial statements. The Company is assessing the impacts of referred to standards.

### 2.2.2 CPC 51/IFRS 18 – Presentation and Disclosure in Financial Statements

The standard will come into effect on January 1, 2027, and is set to replace IAS 1/CPC 26, with significant amendments to the structure of the statement of profit or loss (DRE), introducing new categories and subtotals in the classification of revenue and expenses. The Company is evaluating the impacts to ensure a transition in compliance with the new guidelines.

### 2.2.3 IFRS 19 – Subsidiaries without Public Accountability

The new standard is effective for reporting periods beginning on or after January 1, 2027, with the objective of simplifying the process of consolidating financial statements, allowing the adoption of uniform accounting policies between the parent and subsidiary, the standard facilitates the presentation of financial reports within business groups, making them more consistent and compatible. The Company did not identify material impacts.

### 2.2.4 Brazilian Tax System Reform

The implementation will take place gradually, with a transition period between 2026 and 2032, highlighting the replacement of consumption taxes (PIS, COFINS, ICMS, ISS, and IPI) with two new taxes: Contribution on Goods and Services (CBS), under federal jurisdiction, and Tax on Goods and Services (IBS), under state and municipal jurisdictions.

Given that the regulation is still under development, the Company is evaluating strategies for adapting to the new regime, establishing an implementation schedule and assessing the associated impacts and risks.

### 2.2.5 Amendments to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments

With mandatory application from January 1, 2026, these updates aim to make the criteria for classification, measurement and disclosure of financial assets more consistent and appropriate, particularly those with contractual clauses that allow early settlement and limit exposure to the performance of specific assets, such as those related to ESG themes. Management is assessing the impacts on the Company.

## 3. Critical accounting estimates and judgments

In preparing the individual and consolidated interim financial information, the Company uses estimates to account for certain assets, liabilities and other transactions. These estimates are based on assumptions and judgments that reflect the circumstances existing at the reporting date. These judgments, estimates and assumptions are reviewed at each reporting period.

There were no changes in the methods used to calculate the estimates compared to the prior year. Therefore, as permitted by IAS 34/CPC 21 (R1) – Interim Financial Reporting, Management elected not to disclose in detail the significant accounting judgments, estimates and assumptions made by the Company. Therefore, this individual and consolidated interim financial information should be read in conjunction with the individual and consolidated annual financial statements for the year ended December 31, 2024.

## 4. Financial risk management

### 4.1 Financial risk factors

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

The Company manages financial risks by identifying and continuously assessing potential exposures, adopting risk mitigation measures in alignment with the operational areas. Management sets out the principles for overall risk management, covering aspects such as interest rate risk, credit risk, use of financial instruments, and investment of surplus cash.

#### 4.1.1 Market risk

#### Interest rate risk

The Company's interest rate risk arises from long-term borrowings and cash surplus invested in floating rate notes, such as Bank Deposit Certificates (CDB). Borrowings and investments at variable rates expose the Company to the cash flow interest rate risk. Borrowings and investments issued at fixed rates expose the Company to the fair value interest rate risk. As at September 30, 2025, the Company's borrowings and investments at variable and fixed rates were accounted for in Brazilian reais.

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

## Currency risk

As part of its financial management strategy, the Company also conducts external funding in the 4131 format, structured with derivative financial instruments, with the objective of fully mitigating exposure to exchange rate variation. These operations provide greater financial stability, cash flexibility, and optimization of the cost of funding. The use of derivatives seeks to ensure that the effects of exchange rate volatility do not have an unfavorable impact on the Company's results.

In accordance with technical pronouncement CPC 48 (IFRS 9) – Financial Instruments, the Company recognizes financial instruments in its balance sheet based on fair value measurement. During the term of the operation, derivatives are recognized as either assets or liabilities based on the changes in the fair value of the swap. At the end of the contract, the effects of the foreign exchange differences of the debt taken out and the derivative are financially offset, resulting in a neutral exposure to foreign exchange risk.

### *Sensitivity analysis*

The Company’s results are susceptible to variations in interest rates which apply to short-term financial applications, loans and financing with variable interest rates, mainly related to CDI.

For assets and liabilities exposed to interest rates (CDI), the sensitivity analysis is prepared assuming that the open amount of liabilities as at the reporting date was open during the entire period. Scenario I is based on the interest curve of CDI, accumulated on the period that represents the sum of daily interest projected over time, reflecting the market expectations on future rate trajectory and is used to internally report the interest rate risk to key Management personnel and represents Management’s assessment on the reasonably possible change in interest rates.

In addition, exclusively for sensitivity analysis purposes, Management assessed the 25% growth/deterioration in interest rates in Scenario I, equivalent to a change of 353 basis points, assuming that other variables remained constant, the financial income for the period would increase/decrease in R$ 1 million.

(In thousands of Brazilian reais)

| Index/Operation | Scenario I | Increase in interest +25% | Decrease in interest -25% |
|---|---|---|---|
| | | Scenario II | Scenario III |
| Short-term investments + cash and cash equivalents | 40,410 | 50,307 | 30,435 |
| Debt | (46,869) | (55,766) | (37,894) |
| Effect on financial income | (6,459) | (5,459) | (7,459) |

The Company maintains a non-significant portion of debts contracted at fixed rates or fixed rates plus Benchmark Rate. Fixed rates do not undergo changes due to variations in market indicators, such as CDI or Benchmark Rate. Because it is an immaterial amount, eventual fluctuations in Benchmark Rate would not lead to relevant impact on the financial statements.

### 4.1.2 Credit risk

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

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

### 4.1.3 Liquidity risk

Any cash surplus held by the operational entities, in addition to the amount required for working capital management purposes, is invested in short-term investments, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient margins as determined by the above-mentioned forecasts. As at September 30, 2025, the Company had short-term investments amounting to R$328,613 and R$343,751 in the individual and consolidated interim financial information, respectively, which generated cash inflows to manage liquidity risk.

(In thousands of Brazilian reais)

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

| | Consolidated | | | | |
|---|---|---|---|---|---|
| **As at September 30, 2025** | **Contractual cash flow** | **Less than one year** | **1 to 2 years** | **3 to 5 years** | **More than 5 years** |
| Trade payables | **625,486** | **625,486** | **-** | **-** | **-** |
| Leases | **707,433** | **132,249** | **169,855** | **252,793** | **152,536** |
| Borrowings and financing | **927,848** | **167,711** | **353,214** | **260,698** | **146,225** |
| **Total** | **2,260,767** | **925,446** | **523,069** | **513,491** | **298,761** |

| | Consolidated | | | | |
|---|---|---|---|---|---|
| **December 31, 2024** | **Contractual cash flow** | **Less than 1 year** | **From 1 to 2 years** | **From 3 to 5 years** | **More than 5 years** |
| Trade payables | 630,823 | 630,823 | - | - | - |
| Leases | 681,148 | 129,803 | 162,816 | 242,315 | 146,214 |
| Borrowings and financing | 699,932 | 196,319 | 267,213 | 173,388 | 63,012 |
| **Total** | 2,011,903 | 956,945 | 430,029 | 415,703 | 209,226 |

## 4.2 Capital management

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

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

The Company's business strategy is to maintain its net financial indebtedness, compared to the sum of net financial debt and equity, at low levels. Financial leverage ratios as at September 30, 2025 and December 31, 2024 are summarized as follows:

(In thousands of Brazilian reais)

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Total loans (Note 17) | **670,119** | 533,943 | **697,357** | 554,657 |
| Less: | | | | |
| Cash and cash equivalents (Note 6) | **(47,653)** | (78,903) | **(48,390)** | (79,995) |
| Short-term investments (Note 6) | **(328,613)** | (73,440) | **(343,751)** | (133,413) |
| Net debt - A | **293,853** | 381,600 | **305,216** | 341,249 |
| **Total net equity** | **1,264,170** | 1,234,714 | **1,264,170** | 1,234,714 |
| Total capital - B | **1,558,023** | 1,591,376 | **1,569,386** | 1,575,963 |
| Ratio - % - A/B | **18.86** | 23.98 | **19.45** | 21.65 |

# 5. Financial instruments by category

## 5.1 Classification of financial assets

Financial assets are classified according to the table below as at September 30, 2025 and December 31, 2024:

| | 09/30/2025 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Amortized cost | Fair value through profit or loss | Amortized cost | Fair value through profit or loss |
| Cash and cash equivalents | **-** | **47,653** | **-** | **48,390** |
| Short-term investments | **-** | **328,613** | **-** | **343,751** |
| Trade accounts receivable and other receivables | **579,095** | **-** | **583,582** | **-** |
| Total | **579,095** | **376,266** | **583,582** | **392,141** |

| | 12/31/2024 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Amortized cost | Fair value through profit or loss | Amortized cost | Fair value through profit or loss |
| Cash and cash equivalents | - | 78,903 | - | 79,995 |
| Short-term investments | - | 73,440 | - | 133,413 |
| Trade accounts receivable and other receivables | 572,889 | - | 578,004 | - |
| Derivative financial instruments | - | 19,661 | - | 19,661 |
| Total | 572,889 | 172,004 | 578,004 | 233,069 |

(In thousands of Brazilian reais)

## 5.2 Classification of financial liabilities

| | 09/30/2025 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Amortized cost | Fair value through profit or loss | Amortized cost | Fair value through profit or loss |
| Trade accounts payable | 638,736 | - | 625,486 | - |
| Loans and financing | 670,119 | - | 697,357 | - |
| Lease obligations | 707,433 | - | 707,433 | - |
| Derivative financial instruments | - | 5,538 | - | 5,538 |
| Debts with related parties | 51,570 | - | - | - |
| Total | 2,067,858 | 5,538 | 2,030,276 | 5,538 |

| | 12/31/2024 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Amortized cost | Fair value through profit or loss | Amortized cost | Fair value through profit or loss |
| Trade accounts payable | 641,339 | - | 630,823 | - |
| Loans and financing | 533,943 | - | 554,657 | - |
| Lease obligations | 681,148 | - | 681,148 | - |
| Total | 1,856,430 | - | 1,866,628 | - |

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

The estimated fair value for the Parent Company's loans and financing as at September 30, 2025 was R$645,261 and R$667,231 on a consolidated basis, calculated at prevailing market rates, considering nature, term and risks and can be compared with the book value of R$670,119 on the parent company and R$697,357 on the consolidated.

## 5.3 Fair value hierarchy

The Company applies technical pronouncement CPC 40 (R1) for financial instruments, which requires the disclosure of fair value measurements based on the following hierarchy levels:
Level 1: prices quoted (unadjusted) in active markets for identical assets or liabilities;
Level 2: other techniques for which all inputs that have a material effect on the recorded fair value are observable, either directly or indirectly;
Level 3: techniques using inputs that have a material effect on the fair value recorded that are not based on observable market data.
The Company’s financial instruments are measured using the Level 2 valuation technique. There were no transfers between levels 1, 2 and 3 until September 30, 2025.

(In thousands of Brazilian reais)

## 6. Cash and cash equivalents and marketable securities

### 6.1 Cash and cash equivalents

| | Average rate (p.a.) | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Cash on hand (retail branches) | - | **4,929** | 5,813 | **4,929** | 5,813 |
| Short-term bank deposits | - | **1,794** | 13,848 | **2,531** | 14,673 |
| Short-term investments – fixed income (*) | 95.3% of CDI | **40,930** | 59,242 | **40,930** | 59,509 |
| **Total** | | **47,653** | 78,903 | **48,390** | 79,995 |

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

### 6.2 Marketable securities

| | Average rate (p.a.) | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Exclusive investment fund | 102.5% of CDI | **328,613** | 73,440 | **330,483** | 123,223 |
| Bradesco referenced fund | 100.6% of CDI | **-** | - | **13,268** | 10,190 |
| **Total** | | **328,613** | 73,440 | **343,751** | 133,413 |

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

Short-term investments by type are broken down as follows:

| | Consolidated | |
|---|---|---|
| **Type** | 09/30/2025 | 12/31/2024 |
| Investment funds | **175,561** | 113,126 |
| Debentures | **-** | 6,449 |
| Financial Bills (LF) | **-** | 3,732 |
| Financial Treasury Bills (LFT) | **168,190** | 9,281 |
| Credit Notes (NC) | **-** | 825 |
| **Total** | **343,751** | 133,413 |

(In thousands of Brazilian reais)

# 7. Trade accounts receivable

## 7.1 Breakdown of trade accounts receivable

Trade accounts receivable comprise receivables for the sales of goods:

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Trade receivables from clients | **487,731** | 448,583 | **491,881** | 452,712 |
| Provision for finance charges | **-** | (54) | **-** | (54) |
| Allowance for expected credit losses | **(7,469)** | (7,956) | **(7,469)** | (7,956) |
| **Total** | **480,262** | 440,573 | **484,412** | 444,702 |

## 7.2 Aging list of trade receivables

| | 09/30/2025 | 12/31/2024 |
|---|---|---|
| **Current** | | |
| Up to 30 days | **286,454** | 247,784 |
| 31 to 60 days | **101,630** | 99,179 |
| 61 to 90 days | **39,434** | 41,925 |
| 91 to 120 days | **26,065** | 18,580 |
| 121 to 150 days | **13,751** | 9,988 |
| 151 to 180 days | **2,097** | 4,866 |
| Over 180 days | **4,548** | 3,174 |
| | **473,979** | 425,496 |
| **Past due** | | |
| Up to 30 days | **3,092** | 7,325 |
| 31 to 90 days | **3,758** | 2,094 |
| Over 90 days | **6,902** | 13,667 |
| | **13,752** | 23,086 |
| Provision for finance charges | **-** | (54) |
| Allowance for expected credit losses | **(7,469)** | (7,956) |
| **Total Parent** | **480,262** | 440,573 |
| Trade receivables (Lifar) – Current | **3,451** | 2,574 |
| Trade receivables (Lifar) – Past due | **699** | 1,555 |
| **Total Consolidated** | **484,412** | 444,702 |

## 7.3 Estimated credit losses

The allowance for expected credit losses is established based on the methodology from CPC 48/IFRS 9. The expected loss is estimated based on the analysis of the portfolio’s performance, taking into consideration the likelihood of default and loss that each delay range presents.

(In thousands of Brazilian reais)

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

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Balance as at beginning of period | **(7,956)** | (6,583) | **(7,956)** | (6,583) |
| Additional allowance | **(1,723)** | (8,378) | **(1,723)** | (8,378) |
| Allowance amounts written off | **2,210** | 7,005 | **2,210** | 7,005 |
| **Total** | **(7,469)** | (7,956) | **(7,469)** | (7,956) |

Recognition and derecognition of the allowance for expected credit losses were recorded in the statement of profit or loss for the year as “Net losses on receivables”. The amounts charged to the allowance account are usually written off when there is no expectation of recovery of funds. The maximum exposure to credit risk at the reporting date is the carrying amount of each class of the abovementioned receivables.

## 8. Inventories

### 8.1 Breakdown of inventories

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Goods for resale | **1,099,297** | 1,121,442 | **1,099,476** | 1,122,681 |
| Goods held by third parties | **-** | - | **6,611** | 6,632 |
| Finished products | **-** | - | **6,186** | 5,580 |
| Raw materials | **10,463** | 7,616 | **20,091** | 16,630 |
| (-) Consumables/storeroom supplies | **(70)** | (7) | **(120)** | (7) |
| **Total** | **1,109,690** | 1,129,051 | **1,132,244** | 1,151,516 |

### 8.2 Estimated losses on inventories

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Balance as at beginning of period | **(7)** | (873) | **(7)** | (933) |
| Additional provision | **(1,516)** | (7,361) | **(1,736)** | (7,361) |
| Provision amounts written off | **1,453** | 8,227 | **1,623** | 8,287 |
| Balance as at end of period | **(70)** | (7) | **(120)** | (7) |

## 9. Income and social contribution taxes recoverable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Corporate Income Tax (IRPJ) | **4,952** | 10,800 | **5,646** | 10,981 |
| Social Contribution Tax on Net Profit (CSLL) | **564** | 330 | **581** | 347 |
| **Total** | **5,516** | 11,130 | **6,227** | 11,328 |

(In thousands of Brazilian reais)

# 10. Taxes recoverable

## 10.1 Breakdown of taxes recoverable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| **Current** | | | | |
| State Value-Added Tax (ICMS) | **22,062** | 25,659 | **22,342** | 26,815 |
| Contribution Tax on Gross Revenue for Social Integration Program (PIS) | **1,374** | 1,767 | **1,374** | 1,767 |
| Contribution Tax on Gross Revenue for Social Security Financing (COFINS) | **6,305** | 8,432 | **6,305** | 8,432 |
| Other | **237** | 652 | **1,015** | 1,236 |
| **Total** | **29,978** | 36,510 | **31,036** | 38,250 |
| **Non-current** | | | | |
| State Value-Added Tax (ICMS) | **13,901** | 12,975 | **13,901** | 12,975 |
| **Total** | **13,901** | 12,975 | **13,901** | 12,975 |

## 10.2 ICMS-ST in the state of Santa Catarina

On May 31, 2023, the Court of Appeals of Santa Catarina decided to recover the ICMS-ST amounts, which were collected in an amount higher than the amounts actually practiced in sales, due to the ICMS-ST calculation methodology in the State of Santa Catarina, whose presumed calculation basis (Maximum Consumer Sales Price – "PMC"), is many times higher than the retail price of the goods to the final consumer, which shows the overpayment of the tax and justified the right to recover the differences overpaid, in the period from 10/21/2011 to 12/31/2020.

The recovery of amounts is conditioned to the preparation, filing and validation of the accessory obligation named DRCST (Statement for Monthly Calculation of Reimbursement of Refund and Supplementing of ICMS-ST) as provided for in article 25-C of the state of Santa Catarina ICMS Regulations (RICMS/SC). In 2023, the Company partially calculated and accounted for credits (from 2011 to 2017) amounting to R$12,585, of which R$9,697 refer to principal and R$2,888 to restatement. In 2024, the Company continued gathering information and calculating the remaining balance, resulting in an additional recognition in the amount of R$2,365, of which R$1,122 refer to principal and R$1,243 to restatement in the first quarter of 2024. This process is still awaiting final approval and should there be additional credits, they will be accounted for after the process is completed. On April 18, 2024, a request for partial offset was filed with the Santa Catarina State Finance Department, whose review is currently in progress. The offset of these amounts is contingent upon the approval of such request.

## 10.3 Exclusion of ICMS-ST from the PIS and COFINS calculation basis

On September 13, 2024, the decision that allows the recovery of the PIS and COFINS amounts related to the exclusion of ICMS-ST from the PIS and COFINS calculation basis due by the replaced taxpayers became final and unappealable at the Brazilian Superior Court of Justice (TRF-4). This process entitles you to credits from the period from September 2018 to September 2024. In September 2024, the Company calculated and registered for

R$ 2,753 on which it had security for the period from January to September 2024, this amount was carried out in the calculation of PIS and COFINS, throughout the fourth quarter of 2024. Additionally, in 4Q24 it was possible to calculate and account for the additional amount of R$9,790, with R$361 being offset from the calculation of PIS and COFINS, with the balance of R$9,429 (R$6,708 principal and R$2,721 monetary adjustment) remaining for the period from September 2018 to May 2022.

In January 2025, the assessment of the remaining amounts was concluded, resulting in an additional amount of R$ 13,647, of which R$ 14,741 were related to principal amount and R$ 4,906 to monetary correction, corresponding to the period starting June 2022 until December 2023. In that same period, a request for credit habilitation was filed in the Brazilian Federal Revenue Service, which had a favorable outcome upon the beginning of compensations, issued February 17, 2025. Therefore, the total credit assessed reached the amount of R$ 32,190, of which R$ 24,563 represent the principal amount and R$ 7,627 the monetary correction for the year-ended September 30, 2025.

Compensations started on February 2025, offsetting the amounts of: R$ 8,294 in the first quarter of 2025; R$ 10,067 in the second quarter of 2025; and R$ 4,027 in the third quarter of 2025, totaling R$ 22,388 offset over the course of 2025. The remaining balance to be offset amounts to R$ 6,690.

(In thousands of Brazilian reais)

## 11. Investments in subsidiaries

### 11.1 Movements in investments

The Company's investments are accounted for in the Parent Company by the equity method, and are shown below:

| | 09/30/2025 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Share Capital** | **Shares held (unit)** | **(%) interest** | **Net Equity** | **Net income (loss) for the year** | **Opening balance as at January 1** | **Equity pickup** | **Dividends received** | **Total investments** |
| Dimesul Gestão Imobiliária Ltda. | **8,978** | **19,999** | **99.99%** | **56,169** | **3,313** | **52,903** | **3,313** | **-** | **56,216** |
| Laboratório Industrial Farmacêutico Lifar Ltda. | **500** | **499,999** | **99.99%** | **31,244** | **(217)** | **29,239** | **(852)** | **-** | **28,392** |
| **Total** | | | | | | **82,142** | **2,461** | **-** | **84,608** |

| | 12/31/2024 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Share Capital** | **Shares held (unit)** | **(%) interest** | **Net Equity** | **Net income (loss) for the year** | **Opening balance as at January 1** | **Equity pickup** | **Dividends received** | **Total investments** |
| Dimesul Gestão Imobiliária Ltda. | 8,978 | 19,999 | 99.99% | 52,905 | 38,710 | 51,324 | 38,710 | (37,131) | 52,903 |
| Laboratório Industrial Farmacêutico Lifar Ltda. | 500 | 499,999 | 99.99% | 31,461 | (2,636) | 32,296 | (3,057) | - | 29,239 |
| Total | | | | | | 83,620 | 35,653 | (37,131) | 82,142 |

(In thousands of Brazilian reais)

## 11.2 Breakdown of investments

Information related to the subsidiaries is shown below:

| | 09/30/2025 | | | |
|---|---|---|---|---|
| **Subsidiaries in 2025** | **Control** | **Total assets** | **Total liabilities** | **Net Equity** |
| Dimesul Gestão Imobiliária Ltda. | Direct interest | **56,870** | **651** | **56,219** |
| Laboratório Industrial Farmacêutico Lifar Ltda. | Direct interest | **93,936** | **62,692** | **31,244** |
| Lifar Distribuidora de Produtos Farmacêuticos Ltda. | Indirect interest | **30,022** | **7,702** | **22,320** |

| | 12/31/2024 | | | |
|---|---|---|---|---|
| **Subsidiaries in 2024** | **Control** | **Total assets** | **Total liabilities** | **Equity** |
| Dimesul Gestão Imobiliária Ltda. | Direct interest | 53,313 | 410 | 52,903 |
| Laboratório Industrial Farmacêutico Lifar Ltda. | Direct interest | 83,691 | 52,230 | 31,461 |
| Lifar Distribuidora de Produtos Farmacêuticos Ltda. | Indirect interest | 24,795 | 5,224 | 19,571 |

(In thousands of Brazilian reais)

## 12. Property, plant and equipment (PPE)

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

### 12.1 Summary of the movement in PPE (Individual)

| | Properties | Machinery and equipment | Furniture and fixtures | Facilities | Computers and peripherals | Vehicles and aircraft | PP&E in progress | Improvements | Rights of use | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Balance as at December 31, 2024 | | | | | | | | | | |
| Cost | 98,764 | 83,064 | 68,301 | 188,505 | 83,291 | 21,324 | 14,357 | 280,024 | 1,262,251 | 2,099,881 |
| Accumulated depreciation | (12,506) | (28,446) | (28,064) | (79,885) | (57,537) | (2,190) | - | (79,483) | (650,829) | (938,940) |
| Net balance as at December 31, 2024 | 86,258 | 54,618 | 40,237 | 108,620 | 25,754 | 19,134 | 14,357 | 200,541 | 611,422 | 1,160,941 |
| As at September 30, 2025 | | | | | | | | | | |
| Acquisitions | **-** | **3,742** | **14,315** | **2,545** | **15,272** | **-** | **58,348** | **1,123** | **133,858** | **229,203** |
| Disposalss | **-** | **(147)** | **(158)** | **(569)** | **(79)** | **-** | **-** | **(464)** | **(7,281)** | **(8,698)** |
| Depreciation | **(1,142)** | **(4,035)** | **(4,753)** | **(12,434)** | **(8,701)** | **(558)** | **-** | **(16,163)** | **(105,450)** | **(153,236)** |
| Transfers | **-** | **434** | **650** | **2,895** | **474** | **-** | **(48,753)** | **44,365** | **-** | **65** |
| **Net balance as at September 30, 2025** | **85,116** | **54,612** | **50,291** | **101,057** | **32,720** | **18,576** | **23,952** | **229,402** | **632,549** | **1,228,275** |
| As at September 30, 2025 | | | | | | | | | | |
| Cost | **98,764** | **86,902** | **82,320** | **191,423** | **97,900** | **21,257** | **23,952** | **323,628** | **1,388,828** | **2,314,974** |
| Accumulated depreciation | **(13,648)** | **(32,290)** | **(32,029)** | **(90,366)** | **(65,180)** | **(2,681)** | **-** | **(94,226)** | **(756,279)** | **(1,086,699)** |
| **Net book balance** | **85,116** | **54,612** | **50,291** | **101,057** | **32,720** | **18,576** | **23,952** | **229,402** | **632,549** | **1,228,275** |

(*) The breakdown of right-of-use transaction flows is detailed in note 20 - Leases.

(In thousands of Brazilian reais)

## 12.2 Summary of the changes in PPE (Consolidated)

| | Properties | Machinery and equipment | Furniture and fixtures | Facilities | Computers and peripherals | Vehicles and aircraft | PP&E in progress | Improvements | Rights of use (*) | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Balance as at December 31, 2024 | | | | | | | | | | |
| Cost | 101,568 | 90,025 | 68,655 | 193,857 | 83,534 | 21,323 | 14,357 | 285,846 | 1,262,251 | 2,121,416 |
| Accumulated depreciation | (13,899) | (30,630) | (28,240) | (82,491) | (57,653) | (2,189) | - | (81,419) | (650,829) | (947,350) |
| Net balance as at December 31, 2024 | 87,669 | 59,395 | 40,415 | 111,366 | 25,881 | 19,134 | 14,357 | 204,427 | 611,422 | 1,174,066 |
| As at September 30, 2025 | | | | | | | | | | |
| Purchases | **-** | **4,148** | **14,434** | **2,833** | **15,360** | **-** | **58,348** | **1,656** | **133,858** | **230,637** |
| Disposalss | **-** | **(198)** | **(158)** | **(570)** | **(79)** | **-** | **-** | **(464)** | **(7,281)** | **(8,750)** |
| Depreciation | **(1,153)** | **(4,358)** | **(4,777)** | **(12,763)** | **(8,726)** | **(557)** | **-** | **(16,345)** | **(105,450)** | **(154,129)** |
| Transfers | **-** | **434** | **650** | **2,895** | **474** | **-** | **(48,753)** | **44,365** | **-** | **65** |
| **Net book value** | **86,516** | **59,421** | **50,564** | **103,761** | **32,910** | **18,577** | **23,952** | **233,639** | **632,549** | **1,241,889** |
| As at September 30, 2025 | | | | | | | | | | |
| Cost | **101,568** | **94,073** | **82,793** | **197,062** | **98,249** | **21,258** | **23,952** | **330,074** | **1,388,828** | **2,337,857** |
| Accumulated depreciation | **(15,052)** | **(34,652)** | **(32,229)** | **(93,301)** | **(65,339)** | **(2,681)** | **-** | **(96,435)** | **(756,279)** | **(1,095,968)** |
| **Net book balance** | **86,516** | **59,421** | **50,564** | **103,761** | **32,910** | **18,577** | **23,952** | **233,639** | **632,549** | **1,241,889** |

(*) The breakdown of right-of-use transaction flows is detailed in note 20 - Leases.

(In thousands of Brazilian reais)

### 12.3 Other information

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

The weighted average depreciation rates of property, plant and equipment, considering the useful lives of the assets, are as follows:

| | **Average depreciation rate (% p.a.)** | |
|---|---|---|
| | **2025** | **2024** |
| Properties | **2** | 2 |
| Machinery and equipment | **7** | 7 |
| Furniture and fixtures | **9** | 9 |
| Facilities | **9** | 9 |
| Computers and peripherals | **24** | 24 |
| Vehicles | **20** | 20 |
| Aircraft | **4** | 4 |
| Improvements | **7** | 7 |

## 13. Intangible assets

### 13.1 Summary of movements in intangible assets (Individual)

| | **Individual** | | | |
|---|---|---|---|---|
| | **Commerce Fund** | **Software** | **Trademarks and formulas** | **Total** |
| Balance as at December 31, 2024 | | | | |
| Cost | 26,017 | 177,546 | 365 | 203,928 |
| Accumulated amortization | (20,070) | (88,071) | (12) | (108,153) |
| Net balance as at December 31, 2024 | 5,947 | 89,475 | 353 | 95,775 |
| | | | | |
| As at September 30, 2025 | | | | |
| Acquisitions | **479** | **28,258** | **-** | **28,737** |
| Disposalss | **-** | **(185)** | **-** | **(185)** |
| Amortization | **(1,041)** | **(18,140)** | **-** | **(19,181)** |
| Transfer | **-** | **(60)** | **(5)** | **(65)** |
| **Net balance** | **5,385** | **99,348** | **348** | **105,081** |
| | | | | |
| As at September 30, 2025 | | | | |
| Cost | **26,150** | **205,350** | **361** | **231,861** |
| Accumulated amortization | **(20,765)** | **(106,002)** | **(13)** | **(126,780)** |
| **Net book balance** | **5,385** | **99,348** | **348** | **105,081** |

(In thousands of Brazilian reais)

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

| | Consolidated | | | |
|---|---|---|---|---|
| | Goodwill | Software | Trademarks and formulas | Total |
| Balance as at December 31, 2024 | | | | |
| Cost | 26,017 | 178,658 | 957 | 205,632 |
| Accumulated amortization | (20,070) | (88,725) | (166) | (108,961) |
| Net balance as at December 31, 2024 | 5,947 | 89,933 | 791 | 96,671 |
| | | | | |
| As at September 30, 2025 | | | | |
| Acquisitions | **479** | **28,379** | **306** | **29,164** |
| Disposalss | **-** | **(185)** | **-** | **(185)** |
| Amortization | **(1,041)** | **(18,269)** | **(43)** | **(19,353)** |
| Transfer | **-** | **(60)** | **(5)** | **(65)** |
| **Net balance** | **5,385** | **99,798** | **1,049** | **106,232** |
| | | | | |
| As at September 30, 2025 | | | | |
| Cost | **26,150** | **206,545** | **1,259** | **233,954** |
| Accumulated amortization | **(20,765)** | **(106,747)** | **(210)** | **(127,722)** |
| **Net book balance** | **5,385** | **99,798** | **1,049** | **106,232** |

## 13.3 Other information

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

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

| | Average amortization rate (% p.a.) | |
|---|---|---|
| | 2025 | 2024 |
| Goodwill | **13** | 13 |
| Software | **18** | 18 |
| Trademarks and formulas | **10** | 10 |

# 14. Deferred income tax and social contribution, net

## 14.1 Breakdown

Deferred income tax and social contribution are calculated on the corresponding temporary differences between the tax bases of assets and liabilities and their carrying amounts recorded in the interim financial statements. The applicable tax rates, currently defined for calculation of deferred taxes, are 25% for income tax and 9% for social contribution tax. Deferred tax assets are recognized to the extent that it is probable that future taxable profit will be available to offset temporary differences, based on deferred income projections prepared and grounded on internal assumptions and future economic scenarios that may, therefore, suffer changes.

(In thousands of Brazilian reais)

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| **Temporary additions** | | | | |
| (Reversal) Provision for inventory losses | **70** | 7 | **120** | 7 |
| (Reversal) Provision for labor and taxes indemnities | **6,603** | 6,348 | **7,608** | 7,368 |
| (Reversal) Provision for profit sharing | **-** | 12,907 | **1** | 13,002 |
| (Reversal) Allowance for expected credit losses | **7,469** | 7,956 | **7,469** | 7,956 |
| (Reversal) Provision for financial discount | **-** | 54 | **-** | 54 |
| Deferred credit | **-** | (6,707) | **-** | (6,707) |
| Net effect IFRS 16 | **74,884** | 69,727 | **74,884** | 69,727 |
| Fair value - Matching shares | **13,858** | 19,305 | **13,858** | 19,305 |
| Foreign exchange differences – Cash basis | **571** | 23,022 | **571** | 23,022 |
| Derivative instruments | **5,538** | (19,661) | **5,538** | (19,661) |
| Other provisions | **8,260** | 11,894 | **8,448** | 12,080 |
| **Total tax base** | **117,253** | 124,852 | **118,497** | 126,153 |
| | | | | |
| Income tax at the rate of 25% | **29,314** | 31,213 | **29,624** | 31,538 |
| Income tax on tax loss | **4,675** | 7,877 | **11,328** | 13,392 |
| Social contribution tax at the rate of 9% | **10,553** | 11,237 | **10,665** | 11,354 |
| Social contribution tax on tax loss | **3,109** | 4,142 | **5,504** | 6,127 |
| **Total deferred tax assets** | **47,651** | 54,469 | **57,121** | 62,411 |
| | | | | |
| **Temporary exclusions** | | | | |
| Adjustments due to leases | **-** | 2,337 | **-** | 2,337 |
| **Total tax base** | **-** | 2,337 | **-** | 2,337 |
| | | | | |
| Income tax at the rate of 25% | **-** | 584 | **-** | 584 |
| Social contribution tax at the rate of 9% | **-** | 210 | **-** | 210 |
| **Total deferred tax liabilities** | **-** | 794 | **-** | 794 |
| **Total deferred taxes, net** | **47,651** | 53,675 | **57,121** | 61,617 |

## 14.2 Deferred tax realization

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

| | Individual | Consolidated |
|---|---|---|
| | 09/30/2025 | 09/30/2025 |
| 2025 | **23,827** | **28,561** |
| 2026 | **5,956** | **7,140** |
| 2027 | **5,956** | **7,140** |
| 2028 | **5,956** | **7,140** |
| 2029 | **5,956** | **7,140** |
| **Total** | **47,651** | **57,121** |

(In thousands of Brazilian reais)

## 15. Reconciliation of income and social contribution taxes

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Income before income tax and social contribution** | **97,566** | 75,353 | **98,652** | 76,008 |
| Combined tax rate | **34%** | 34% | **34%** | 34% |
| Tax expense at nominal rate | **(33,172)** | (25,620) | **(33,542)** | (25,843) |
| Other non-deductible revenue (expenses) | **160** | (1,162) | **123** | (1,167) |
| Management interest | **(1,117)** | (1,149) | **(1,117)** | (1,149) |
| Interest without Own Capital - Benefit | **10,030** | 12,172 | **10,030** | 12,172 |
| Equity income | **837** | 11,684 | **-** | - |
| Adjustment of court cases - interest (*) | **3,208** | 2,148 | **3,208** | 2,568 |
| Tax incentive - Employee Feeding Program (EFP) | **179** | 102 | **179** | 102 |
| Tax incentive – subsidy for investments – Presumed Credit | **1,894** | - | **1,894** | - |
| Reversal of tax on actual income in the subsidiary whose taxation is based on presumed profit | **-** | - | **1,636** | 13,722 |
| Taxation by presumed profit regimen, using gross revenue from sales as a calculation base | **-** | - | **(1,515)** | (2,921) |
| Technological Innovation Tax Incentive - Benefit | **2,256** | 1,010 | **2,256** | 1,010 |
| Effect of the portion exempt from the additional 10% Income Tax – Benefit | **18** | - | **54** | 36 |
| | **(15,707)** | (815) | **(16,794)** | (1,470) |
| **Income and social contribution taxes in profit or loss** | | | | |
| Current income and social contribution taxes | **(9,684)** | (5,686) | **(12,298)** | (9,685) |
| Deferred income and social contribution taxes | **(6,024)** | 4,871 | **(4,496)** | 8,215 |
| **Total income and social contribution taxes** | **(15,708)** | (815) | **(16,794)** | (1,470) |
| **Effective rate** | **16.1%** | 1.1% | **17%** | 1.9% |

(*) This refers to exclusion of Selic interest on undue tax payments according to judicial decisions in a collective process in which the Company is a party, and exclusion of revenues from insurance claim reimbursements.

## 16. Trade accounts payable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Trade accounts payable - local | **621,922** | 628,928 | **625,486** | 630,823 |
| Trade accounts payable - related parties | **16,814** | 12,411 | **-** | - |
| **Total** | **638,736** | 641,339 | **625,486** | 630,823 |

(In thousands of Brazilian reais)

## 17. Loans and financing

### 17.1 Breakdown of loans and financing

| | Rate range (p.a.) | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| **Domestic currency** | | | | | |
| Debenture – 4th issue | CDI + 1.40% | **-** | 30,641 | **-** | 30,641 |
| Debenture – CRI | CDI + 1.30% | **256,870** | 262,685 | **256,870** | 262,685 |
| Debenture – 6th issue | CDI + 0.55% | **162,029** | - | **162,029** | - |
| FINEP | TR + 3.30% | **99,785** | 66,475 | **99,785** | 66,475 |
| BNDES Working capital | 7.42% | **58,714** | 55,653 | **80,568** | 76,367 |
| BNDES Recon | 3.80% | **-** | - | **5,384** | - |
| **Foreign currency** | | | | | |
| Operation 4131 Itaú (*) | CDI + 0.80% | **92,721** | 118,489 | **92,721** | 118,489 |
| **Total** | | **670,119** | 533,943 | **697,357** | 554,657 |
| | | | | | |
| **Current** | | **105,653** | 162,656 | **109,047** | 162,925 |
| **Non-current** | | **564,466** | 371,287 | **588,310** | 391,732 |

(*) Operation issued in Euro, translated at the average rate (Euro) of September 30, 2025 (R$6.2414).

In August 2025, the Company concluded the 6th issuance of simple debentures, non-convertible into shares, unsecured, in a single series, in the total amount of R$ 160 million, with a CDI yield rate of 0.55% per annum. The yield aimed to reprofile debt and reinforce working capital, and the issuance was made through restricted distribution efforts.

Management monitors the forecasts for the Company's liquidity requirements to ensure it has sufficient cash to meet its operating needs. The global limits of credit facilities granted to the Company are in amounts sufficient to not generate the risk of exceeding such limits or of breaching loan agreement clauses and non-financial covenants. This forecast takes into consideration the Company’s debt financing plans. For the increase in indebtedness, the Company considered its growth strategy and the current economic scenario of the segment. This indebtedness is monitored through the analysis of available funds and the calculation of the net debt. The continuous monitoring of its capital structure uses mainly two financial indicators: the Debt Service Coverage Ratio ("DSCR"), which must be equal to or greater than 1.2 times, and the Adjusted Net Debt/Adjusted EBITDA ratio, which must not exceed 2.5 times. Both indicators follow a detailed calculation methodology, without subsequent changes, as mentioned in the individual and consolidated financial statements for the year ended December 31, 2024.

(In thousands of Brazilian reais)

## 17.2 Payment flow of loans and financing

| Year of payment | Individual 09/30/2025 | Individual 12/31/2024 | Consolidated 09/30/2025 | Consolidated 12/31/2024 |
|---|---|---|---|---|
| 2025 | **4,033** | 162,656 | **4,075** | 162,925 |
| 2026 | **165,353** | 63,732 | **171,347** | 68,844 |
| 2027 | **113,732** | 113,732 | **119,631** | 118,844 |
| 2028 | **176,824** | 120,238 | **182,778** | 125,349 |
| 2029 | **78,776** | 21,538 | **84,730** | 26,648 |
| 2030 a 2036 | **131,401** | 52,047 | **134,796** | 52,047 |
| **Total** | **670,119** | 533,943 | **697,357** | 554,657 |

## 17.3 Cash flows from financing activities

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

### 17.3.a Cash flow from financing activities – Individual

| | Individual | | | |
|---|---|---|---|---|
| | Finance lease | Loans, financing and debentures | Interest on own capital | Total |
| Balance as at December 31, 2024 | 681,148 | 533,943 | 13,953 | 1,229,044 |
| **Changes in cash** | **(151,025)** | **112,860** | **(26,195)** | **(64,360)** |
| Payment of financing activities | **-** | **(120,000)** | **-** | **(120,000)** |
| Loans raised | **-** | **283,179** | **-** | **283,179** |
| Payment of IOC | **-** | **-** | **(26,195)** | **(26,195)** |
| Leases paid | **(151,025)** | **-** | **-** | **(151,025)** |
| Interest paid in the period | **-** | **(50,319)** | **-** | **(50,319)** |
| **Changes which do not affect cash** | **177,310** | **23,316** | **51,011** | **251,637** |
| Remeasurement of contracts and new contracts - IFRS 16 | **133,858** | **-** | **-** | **133,858** |
| Disposalss of contracts – IFRS 16 | **(8,390)** | **-** | **-** | **(8,390)** |
| IOC recognized in the period | **-** | **-** | **51,011** | **51,011** |
| Interest recognized in the period | **51,842** | **23,316** | **-** | **75,158** |
| **Balance as at September 30, 2025** | **707,433** | **670,119** | **38,769** | **1,416,321** |

(In thousands of Brazilian reais)

### 17.3.b Cash flow from financing activities – Consolidated

| | Consolidated | | | |
|---|---|---|---|---|
| | Finance lease | Loans, financing and debentures | Interest on own capital | Total |
| Balance as at December 31, 2024 | 681,148 | 554,658 | 13,953 | 1,249,759 |
| **Changes in cash** | **(151,025)** | **118,110** | **(26,195)** | **(59,110)** |
| Payment of financing activities | **-** | **(120,000)** | **-** | **(120,000)** |
| Loans raised | **-** | **288,521** | **-** | **288,521** |
| Payment of IOC | **-** | **-** | **(26,195)** | **(26,195)** |
| Leases paid | **(151,025)** | **-** | **-** | **(151,025)** |
| Interest paid in the period | **-** | **(50,411)** | **-** | **(50,411)** |
| **Noncash changes** | **177,310** | **24,589** | **51,011** | **252,910** |
| Remeasurement of contracts and new contracts - IFRS 16 | **133,858** | **-** | **-** | **133,858** |
| Disposalss of contracts – IFRS 16 | **(8,390)** | **-** | **-** | **(8,390)** |
| IOC recognized in the period | **-** | **-** | **51,011** | **51,011** |
| Interest recognized in the period | **51,842** | **24,589** | **-** | **76,431** |
| **Balance as at September 30, 2025** | **707,433** | **697,357** | **38,769** | **1,443,559** |

The balances of loans and financing as at September 30, 2025 and December 31, 2024 are presented at amortized cost. The aging list of loans and financing is presented in Note 4.1.3 Liquidity risk and Note 17.2 Payment flow of loans and financing.

## 18. Tax obligations

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| IRPJ | **4,103** | 2,940 | **4,696** | 3,781 |
| CSLL | **1,618** | 1,518 | **1,901** | 1,981 |
| PIS | **169** | 839 | **256** | 870 |
| COFINS | **797** | 3,898 | **1,207** | 4,050 |
| IRRF | **3,760** | 4,942 | **3,852** | 5,062 |
| ICMS | **30,511** | 31,209 | **34,310** | 33,636 |
| Other obligations | **2,224** | 2,223 | **2,740** | 2,399 |
| **Total** | **43,182** | 47,569 | **48,962** | 51,779 |

## 19. Profit sharing payable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| Employee profit sharing | **-** | 12,907 | **-** | 13,004 |
| **Total** | **-** | 12,907 | **-** | 13,004 |

(In thousands of Brazilian reais)

## 20. Leases

The Company recognizes its lease contracts in accordance with NBC TG 06 (R3) – Leases, applying the right-of-use asset and lease liability recognition model for contracts that meet the definition of lease. The contracts mainly cover property and vehicle leases.

At the commencement date of each contract, the Company recognizes:
• A right-of-use asset, representing the right to use the leased asset over the contractual term;
• A lease liability, corresponding to the obligation to make the agreed future payments.

These amounts are measured at the present value of future payments, discounted at the Company's incremental rate, which corresponds to the weighted average of borrowing rates. The right-of-use asset is depreciated on a straight-line basis over the shorter of the lease term or the useful life of the asset, as provided for in the accounting standard.

### 20.1 Breakdown of right-of-use assets

Technical pronouncement CPC 06 (R2)/IFRS 16 requires that all lease contracts (except those that fall under the exceptions) be recognized as liabilities, with a corresponding entry in right-of-use assets. The breakdown of the right of use for property and vehicle lease contracts, as well as their defined useful lives, is described in the table below:

| | Individual and Consolidated | |
|---|---|---|
| | **Useful life (years)** | **09/30/2025** |
| Properties | 2 to 17 | **628,299** |
| Vehicles | 2 to 3 | **4.250** |
| **Total** | | **632,549** |

### 20.2 Movement in right-of-use assets

The movement in right-of-use assets in Individual and in Consolidated is as follows:

| | Individual and Consolidated | | |
|---|---|---|---|
| | **Properties** | **Vehicles** | **Total** |
| **Balance as at December 31, 2024** | 609,401 | 2,021 | 611,422 |
| New contracts and remeasurement | **129,888** | **3,970** | **133,858** |
| Terminations | **(7,116)** | **(165)** | **(7,281)** |
| Depreciation | **(103,874)** | **(1,576)** | **(105,450)** |
| **Balance as at September 30, 2025** | **628,299** | **4,250** | **632,549** |

(In thousands of Brazilian reais)

## 20.3 Movement in lease liabilities

The Company has obligations arising from real estate and vehicle lease agreements, accounted for under the criteria of IFRS 16. Changes in the Company's lease liability balance until September 30, 2025 were as follows:

| | Individual and Consolidated | | |
|---|---|---|---|
| | Properties | Vehicles | Total |
| **Balance as at December 31, 2024** | 678,976 | 2,172 | 681,148 |
| New contracts and remeasurement | **129,888** | **3,970** | **133,858** |
| Disposalss | **(8,205)** | **(185)** | **(8,390)** |
| Interest | **51,410** | **432** | **51,842** |
| Payment of leases | **(149,120)** | **(1,905)** | **(151,025)** |
| **Balance as at September 30, 2025** | **702,949** | **4,484** | **707,433** |
| | | | |
| **Current** | **129,966** | **2,283** | **132,249** |
| **Noncurrent** | **572,983** | **2,201** | **575,184** |

## 20.4 Amount recognized in profit or loss

| | Individual and Consolidated | | | |
|---|---|---|---|---|
| | Quarter | | Accumulated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Recognition in profit or loss** | | | | |
| Amortization of right of use | **35,692** | 32,456 | **105,450** | 96,773 |
| Interest on lease liabilities | **17,681** | 14,488 | **51,842** | 41,747 |

## 20.5 Complementary information

A simplified retrospective approach was applied, and, at the moment of the transaction, lease liabilities are measured by the current value of remaining payments, discounted at the incremental financing rate. Initially, the assets' right of use was measured at the equivalent amount of lease liabilities, and the practical expedient used allows the lessee to exclude initial direct costs from the measurement of the right-of-use asset at the date of initial application.

In order to fulfill CVM Circular Letter No. 02/2019 and technical pronouncement CPC 06 (R2)/IFRS 16, justified by the fact that the Company did not apply the nominal flows methodology due to the restriction imposed by IFRS 16 for future inflation predictions, the companies shall present the minimum inputs for users of the financial statements that are able to reach that information. Thus, the Company has chosen to disclose these minimum inputs so that users can reach the information. The inputs are as such:

- Average nominal discount rate applied – between 5% and 14.30% p.a.
- Incremental rate applied corresponds to the weighed average of the Company's loan funding rates, currently at 12.88 p.a.

(In thousands of Brazilian reais)

Also, the Company presents below the maturity analysis of lease liabilities, with the disclosure of non-discounted future payment flows as at September 30, 2025. In addition, for information purposes, we present the separation between principal without interest. This additional information are not required by NBC TG 06 (R3) and are only given in order to improve transparency and reconciliation.

| | Individual and Consolidated | | |
|---|---|---|---|
| **On September 30, 2025** | **Effective principal flow** | **Estimated interest (i)** | **Inflated flow** |
| <1 year | **198,448** | **40,202** | **158,246** |
| 1 to 2 years | **333,656** | **76,744** | **256,911** |
| 3 to 4 years | **227,595** | **61,895** | **165,700** |
| >5 years | **197,440** | **70,864** | **126,576** |
| **Total** | **957,139** | **249,705** | **707,433** |

(i) The present value of leases payable was calculated considering the projection for future fixed payments, discounted by the 12.88% p.a. (13.25% p.a. – Dec/24), which was created from the basic interest funding rate.

The Company maintains lease contracts with natural-person and legal-entity lessors, however, the right to use PIS/COFINS credits only comprises contracts whose lessor is a legal entity and, considering this condition, eligible contracts amount to R$755,547 in contractual flow, with a PIS/COFINS projection of R$69,888.

## 21. Provisions

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

### 21.1 Breakdown of provisions for contingencies

The proceedings considered as possible or probable losses, in the opinion of the Company's legal advisors, as at September 30, 2025 and December 31, 2024, are presented below. Provisions are recognized for proceedings assessed as probable losses, as follows:

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2025** | **12/31/2024** | **09/30/2025** | **12/31/2024** |
| Labor | **6,603** | 6,348 | **6,858** | 6,459 |
| Tax | **-** | - | **751** | 909 |
| **Non-current** | **6,603** | 6,348 | **7,609** | 7,368 |
| | | | | |
| **Judicial deposits** | **4,584** | 4,713 | **4,584** | 4,729 |

(In thousands of Brazilian reais)

### 21.2 Changes in provisions for contingencies

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

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2025 | 12/31/2024 | 09/30/2025 | 12/31/2024 |
| **Civil, labor and tax** | | | | |
| **Balance at beginning of the year** | **6,348** | 5,532 | **7,368** | 6,631 |
| New provisions | **4,555** | 6,294 | **4,755** | 6,315 |
| Disposals due to payment | **(3,362)** | (4,995) | **(3,362)** | (4,995) |
| Reversal | **(938)** | (483) | **(1,152)** | (583) |
| **Balance at end of year** | **6,603** | 6,348 | **7,609** | 7,368 |

### 21.3 Lawsuits assessed as possible loss

| | 09/30/2025 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Number | Amount | Number | Amount |
| Civil | **5** | **431** | **5** | **431** |
| Labor* | **673** | **30,021** | **685** | **30,542** |
| Total | **678** | **30,452** | **690** | **30,973** |

| | 12/31/2024 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Number | Amount | Number | Amount |
| Civil | 9 | 1,189 | 9 | 1,189 |
| Labor* | 609 | 26,650 | 621 | 27,177 |
| Total | 618 | 27,839 | 630 | 28,366 |

* Most recurring labor claims originate from complaints on overtime and payroll disparity.

## 22. Net Equity

### 22.1 Share Capital

At the Special General Meeting held on April 30, 2025, a capital increase from R$996,221 to R$1,046,459 was approved (R$1,032,011 net of share issue costs), through full capitalization of the Reserve for Capital Increase, without issue of new shares. The Company's capital comprises 150,377,481 registered common shares with no par value.

### 22.2 Treasury shares

As at September 30, 2025, the Company has 1,120,466 treasury shares (1,584,230 at December 31, 2024) whose cost value is R$15,366 (R$23,993 at December 31, 2024). The share market price as at September 30, 2025 is R$9.77 (R$8.80 at December 30, 2024). Shares already exercised are also removed from treasury shares, i.e., transferred to beneficiaries, as of the expiration of the vesting of the Matching Shares programs.

(In thousands of Brazilian reais)

In the first quarter of 2025, the Company anticipated the transfer of shares related to the vesting of the Executive Board's Matching Shares Program, originally scheduled for the coming months. The transaction involved 382,596 shares, with no material financial impact in the quarter, since expenses had already been recognized proportionally throughout the acquisition period. The anticipation is in line with the retention strategy and reinforces the Company's commitment to corporate governance and long-term leadership alignment.

In the second quarter of 2025, the treasury shares account was impacted by the granting of shares from the 6th program in the amount of R$3,697 (R$3,415 in the second quarter of 2024, referring to the 5th program) and the transfer of shares exercised in the period, referring to the vesting of the Matching Shares Program, involving a total of 38,766 shares with no financial impact.

Changes in treasury shares are as follows:

| | Individual | |
|---|---|---|
| | Common shares | R$ |
| Balance as at 12/31/2024 | (1,584,230) | (23,993) |
| Acquisition of shares | **(197,800)** | **(1,782)** |
| Granted shares - 6th program | **240,192** | **3,711** |
| Share alienation/transfer 1Q25 | **382,596** | **6,099** |
| Share alienation/transfer 2Q25 | **38,776** | **599** |
| **Balance as at 09/30/2025** | **(1,120,466)** | **(15,366)** |

| | Share price | | |
|---|---|---|---|
| | Minimum | Maximum | Average cost |
| From 01/01/2024 to 12/31/2024 | 8.68 | 13.15 | 10.70 |
| **From 01/01/2025 to 09/30/2025** | **9.09** | **10.35** | **9.68** |

## 22.3 Income reserves

### 22.3.1 Reserve for future capital increase

The purpose of this reserve is to increase the Company's investments, as provided for in article 28, clause "c", of Dimed's Articles of Incorporation. The use of this reserve balance was approved by the shareholders at the Annual General Meeting held on July 17, 2020. In December 2024, the amount of R$50,238 was accounted for as a reserve for future capital increase, and this balance was paid as Capital at the Special General Meeting held on April 30, 2025.

(In thousands of Brazilian reais)

### 22.3.2 Legal reserve

The legal reserve is set up at 5% of net income for each year, under the terms of Law No. 6,404/76, article 193, capped at 20% of share capital.

### 22.3.3 Dividends and interest on additional own capital to those proposed

This reserve is recognized in relation to dividends exceeding the mandatory minimum dividends of 25%, as provided for by law and approved by the shareholders. At the end of the reporting period, dividends that surpass that limit are accounted for in a specific line of net equity. Once deliberated in a shareholder meeting, they are considered as interest on own capital payable.

### 22.3.4 Compensation paid to shareholders

In accordance with the provisions of Dimed's Articles of Incorporation, the mandatory minimum dividend is 25% on net income for the year, considering the adjustments provided for in the corporation law. The resolved amount of interest on own capital as well as the value per share are described below:

| Date of resolution | Amount | Installments | Net unit value per share | Payment date 1st installment | 2nd installment | 3rd installment | 4th installment |
|---|---|---|---|---|---|---|---|
| **09/30/2025** | **3,000** | ***** | **0.01708333** | **-** | **-** | **-** | **-** |
| **06/30/2025** | **13,500** | ***** | **0.07690366** | **-** | **-** | **-** | **-** |
| **03/21/2025** | **13,000** | **1** | **0.07416175** | **04/30/2026** | **-** | **-** | **-** |
| 12/11/2024 | 14,200 | 4 | 0.08093129 | 03/31/2025 | 04/30/2025 | 05/31/2025 | 03/31/2026 |
| 09/25/2024 | 13,500 | 2 | 0.07682383 | 04/30/2025 | 05/30/2025 | - | - |
| 06/21/2024 | 10,700 | 2 | 0.06109669 | 03/31/2025 | 04/30/2025 | - | - |

(*) The definition for payment flows, as well as its respective dates, remains open and will be deliberated by shareholders in meeting scheduled to happen in 2026.

## 22.4 Capital reserves

This reserve is set up and matched against the expenses with the stock option plan granted by the Company to its managing officers and employees (Note 23). The difference between the strike price of Matching Share plans and the cost of acquisition by the beneficiaries is recognized in the Goodwill reserve.

## 22.5 Other comprehensive income

This is made up of foreign exchange differences on investment in a non-controlled entity, after conversion into equity interest.

(In thousands of Brazilian reais)

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

### 23.1 Conditions of the Matching Share plan

The shares granted as an incentive under Dimed's Matching Share Plan may not exceed the maximum limit of 3% of the shares of the Company's subscribed and paid-in capital. Beneficiaries will be granted the right to receive, free of charge, the maximum proportion of up to 5 (five) and minimum of 1 (one) Matching Share for each common share of the Company, acquired under the Plan ("Own shares"), up to the limit established in their respective Private Share Granting Instruments and Adhesion to Dimed's Matching Share Plan, provided that certain conditions are met.

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

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

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

### 23.2 Changes in the Matching Share plan

| | Own shares | Matching shares |
|---|---|---|
| **Balance in December 2023** | 458,823 | 1,038,221 |
| Options granted | 182,116 | 623,960 |
| Options exercised | - | (445,769) |
| Dissenting holders | - | (17,000) |
| **Balance in December 2024** | 640,939 | 1,199,412 |
| **Options granted** | **240,192** | **847,474** |
| **Options exercised (*)** | **-** | **(578,590)** |
| **Dissenting holders** | **-** | **(4,876)** |
| **Balance in September 2025** | **881,131** | **1,463,420** |

(*) The gross number of maturing Matching shares was converted into 421,362 net shares in 2025.

### 23.3 Amounts recognized in the year

The recognition of share-based plans is calculated according to the fair value of the assets granted, the amount of assets granted, and the grace period. The Matching Shares are allocated in three equal lots, with vesting terms of one, two and three years, respectively, from the date of grant. For accounting purposes, the fair value of each lot was calculated based on the average share price on B3 on the date of the grant, discounted from the expected dividend yield, since the beneficiaries are not entitled to dividends during the grace period. In accordance with the accounting standard, the lockup period of Own Shares does not affect the fair value of the assets.

(In thousands of Brazilian reais)

The accumulated amount recognized by the Company in 2025, as fair value of the Matching Shares programs, up to the current quarter, was R$4,503 (R$4,455 in 2024). In the third quarter of 2025, the amount was R$1,969 (R$1,581 in the second quarter of 2024).

## 24. Earnings per share

### 24.1 Basic

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

### 24.2 Diluted

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

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

| | 09/30/2025 | 12/31/2024 |
|---|---|---|
| | Common shares (ON) | Common shares (ON) |
| **Denominator** | | |
| Total weighted average number of shares | **150,377,481** | 150,377,481 |
| Weighted number of treasury shares | **(1,365,782)** | (1,263,143) |
| Weighted average number of outstanding shares | **149,011,699** | 149,114,338 |
| % of shares in relation to the total number | **100%** | 100% |
| **Numerator** | | |
| Net income attributable to each class of shares (R$) | **81,857,202** | 105,509,605 |
| Weighted average number of outstanding shares | **149,011,699** | 149,114,338 |
| **Basic earnings per share (R$)** | **0.55** | 0.71 |
| **Numerator** | | |
| Net income attributable to each class of shares (R$) | **81,857,202** | 105,509,605 |
| Weighted average number of current shares and matching shares | **150,110,795** | 150,341,443 |
| **Diluted earnings per share (R$)** | **0.55** | 0.70 |

(In thousands of Brazilian reais)

## 25. Revenue

The Company’s revenue derives mainly from the resale of medicine and personal care and beauty products. Reconciliation between gross revenues for tax purposes and the revenues stated in the statement of profit or loss for the year is as follows:

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Gross sales of products and services | **1,473,632** | 1,324,146 | **1,479,487** | 1,327,869 |
| Sales taxes | **(86,284)** | (76,373) | **(87,613)** | (77,057) |
| Returns and unconditional discounts | **(16,966)** | (14,526) | **(17,878)** | (14,747) |
| **Net revenue** | **1,370,382** | 1,233,247 | **1,373,996** | 1,236,065 |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Gross sales of products and services | **4,234,447** | 3,823,551 | **4,249,910** | 3,874,454 |
| Sales taxes | **(251,325)** | (227,247) | **(254,387)** | (231,795) |
| Returns and unconditional discounts | **(46,544)** | (44,194) | **(49,093)** | (46,970) |
| **Net revenue** | **3,936,578** | 3,552,110 | **3,946,430** | 3,595,689 |

## 26. Cost of goods sold and services provided

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Cost of products sold | **(1,033,579)** | (934,192) | **(1,019,997)** | (925,372) |
| Cost of real properties sold | **-** | - | **(12,981)** | (8,238) |
| Reimbursement of capital contribution costs | **116,531** | 96,312 | **116,531** | 96,312 |
| Revenue – campaign funds | **292** | 203 | **292** | 203 |
| Taxes on funds | **(10,806)** | (8,929) | **(10,806)** | (8,929) |
| | **(927,562)** | (846,606) | **(926,961)** | (846,024) |

(In thousands of Brazilian reais)

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Cost of products sold | **(2,960,457)** | (2,668,086) | **(2,929,443)** | (2,646,118) |
| Cost of real properties sold | **-** | - | **(31,040)** | (23,183) |
| Reimbursement of capital contribution costs | **324,821** | 242,704 | **324,821** | 242,704 |
| Revenue – campaign funds | **1,006** | 906 | **1,006** | 906 |
| Taxes on funds | **(30,139)** | (22,535) | **(30,139)** | (22,535) |
| | **(2,664,769)** | (2,447,011) | **(2,664,795)** | (2,448,226) |

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

## 27. Expenses by nature

### 27.1 Breakdown of selling expenses

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Selling expenses** | | | | |
| Personnel expenses | **(175,998)** | (150,552) | **(176,474)** | (151,026) |
| Expenses with utilities and services | **(22,182)** | (21,315) | **(22,347)** | (21,524) |
| Lease expenses | **(14,467)** | (11,022) | **(14,320)** | (10,832) |
| Freight expenses | **(17,087)** | (17,720) | **(17,393)** | (18,210) |
| Credit card fee expenses | **(16,447)** | (14,588) | **(16,507)** | (14,666) |
| Advertising expenses | **(11,501)** | (9,048) | **(11,518)** | (9,071) |
| Depreciation and amortization expenses | **(55,073)** | (49,617) | **(55,084)** | (49,630) |
| Employee profit sharing | **(278)** | (117) | **(278)** | (117) |
| Maintenance expenses | **(3,778)** | (4,622) | **(3,785)** | (4,630) |
| Use and consumption expenses | **(6,440)** | (6,251) | **(6,524)** | (6,370) |
| Insurance expenses | **(1,501)** | (1,238) | **(1,519)** | (1,246) |
| Inventory losses | **(9,135)** | (11,751) | **(9,776)** | (13,783) |
| Other selling expenses | **(5,193)** | (732) | **(5,295)** | (907) |
| **Total** | **(339,080)** | (298,573) | **(340,820)** | (302,012) |

(In thousands of Brazilian reais)

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Selling expenses** | | | | |
| Personnel expenses | **(514,620)** | (451,175) | **(515,878)** | (452,732) |
| Expenses with utilities and services | **(75,935)** | (72,362) | **(76,518)** | (72,929) |
| Lease expenses | **(40,086)** | (32,762) | **(39,653)** | (32,196) |
| Freight expenses | **(49,111)** | (49,639) | **(50,291)** | (50,837) |
| Credit card fee expenses | **(47,003)** | (40,972) | **(47,180)** | (41,167) |
| Advertising expenses | **(29,288)** | (23,334) | **(29,352)** | (23,400) |
| Depreciation and amortization expenses | **(161,979)** | (147,477) | **(162,011)** | (147,521) |
| Employee profit sharing | **(365)** | (866) | **(374)** | (1,022) |
| Maintenance expenses | **(11,673)** | (12,175) | **(11,698)** | (12,185) |
| Use and consumption expenses | **(19,818)** | (17,077) | **(19,977)** | (17,288) |
| Insurance expenses | **(4,658)** | (4,040) | **(4,706)** | (4,060) |
| Inventory losses | **(20,490)** | (25,117) | **(21,829)** | (32,438) |
| Other selling expenses | **(10,791)** | (14,661) | **(11,670)** | (14,789) |
| **Total** | **(985,817)** | (891,657) | **(991,137)** | (902,564) |

## 27.2 Breakdown of general and administrative expenses

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **General and administrative expenses** | | | | |
| Personnel expenses | **(17,756)** | (16,222) | **(18,411)** | (16,474) |
| Expenses with utilities and services | **(7,975)** | (8,827) | **(8,340)** | (9,386) |
| Lease expenses | **(134)** | (342) | **(140)** | (350) |
| Depreciation and amortization expenses | **(3,250)** | (2,329) | **(3,347)** | (2,413) |
| Employee profit sharing | **(120)** | (63) | **(121)** | (64) |
| Management profit sharing | **(1,756)** | (1,432) | **(1,756)** | (1,432) |
| Banking expenses | **(482)** | (306) | **(483)** | (310) |
| Management compensation | **(1,988)** | (1,830) | **(1,988)** | (1,830) |
| Maintenance expenses | **(3,920)** | (2,716) | **(3,967)** | (2,759) |
| Consumption expenses | **(276)** | (115) | **(346)** | (130) |
| Insurance expenses | **(81)** | (78) | **(108)** | (101) |
| Other administrative expenses | **(1,978)** | (1,676) | **(2,029)** | (1,745) |
| **Total** | **(39,716)** | (35,936) | **(41,036)** | (36,994) |

(In thousands of Brazilian reais)

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **General and administrative expenses** | | | | |
| Personnel expenses | **(55,566)** | (51,498) | **(57,130)** | (52,334) |
| Expenses with utilities and services | **(26,185)** | (26,883) | **(27,452)** | (28,119) |
| Lease expenses | **(789)** | (840) | **(800)** | (916) |
| Depreciation and amortization expenses | **(10,439)** | (7,035) | **(10,723)** | (7,275) |
| Employee profit sharing | **(271)** | (2) | **(276)** | (31) |
| Management profit sharing | **(8,535)** | (7,689) | **(8,535)** | (7,689) |
| Banking expenses | **(1,469)** | (942) | **(1,479)** | (955) |
| Management compensation | **(5,777)** | (5,469) | **(5,778)** | (5,469) |
| Maintenance expenses | **(11,081)** | (8,019) | **(11,221)** | (8,145) |
| Consumption expenses | **(671)** | (1,004) | **(795)** | (1,070) |
| Insurance expenses | **(275)** | (197) | **(361)** | (269) |
| Other administrative expenses | **(7,536)** | (6,761) | **(7,790)** | (6,907) |
| **Total** | **(128,594)** | (116,339) | **(132,340)** | (119,179) |

## 28. Other operating income (expenses)

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Non-recurring income | **71** | 440 | **75** | 442 |
| Income from property rental | **48** | 129 | **48** | 129 |
| Recovery of credits | **4,742** | 2,586 | **4,742** | 2,586 |
| Refund of cash difference | **126** | 119 | **126** | 119 |
| Cost of sales/disposal of property, plant and equipment | **(1,113)** | 486 | **(1,124)** | 448 |
| Other operating income (expenses) | **144** | 6,103 | **237** | 8,408 |
| **Total** | **4,018** | 9,863 | **4,104** | 12,132 |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Non-recurring income | **1,182** | 1,427 | **1,194** | 1,437 |
| Income from property rental | **141** | 302 | **141** | 302 |
| Recovery of credits (*) | **19,483** | 4,300 | **19,483** | 4,319 |
| Refund of cash difference | **344** | 252 | **344** | 252 |
| Cost of sales/disposal of property, plant and equipment | **(1,751)** | (3,424) | **(1,831)** | (3,473) |
| Other operating income (expenses) | **6** | 5,582 | **218** | 7,910 |
| **Total** | **19,405** | 8,439 | **19,549** | 10,747 |

(In thousands of Brazilian reais)

## 29. Finance income and costs

### 29.1 Breakdown of finance income

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Finance income** | | | | |
| Interest on assets (*) | **2,592** | 221 | **2,481** | 152 |
| Inflation adjustment and exchange differences (**) | **2,687** | 4,170 | **2,687** | 4,266 |
| Income from short-term investments | **7,238** | 5,658 | **7,744** | 7,233 |
| Discounts obtained | **173** | 707 | **175** | 727 |
| Tax on finance income | **(459)** | (306) | **(504)** | (325) |
| Fair value adjustment of derivative instruments | **-** | 754 | **-** | 763 |
| | **12,231** | 11,204 | **12,583** | 12,816 |

(*) This line records interest on assets, and the most significant item is inflation adjustment of tax credits.
(**) This line records monetary gains and Exchange differences, and the most significant items is operation 4131.

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Finance income** | | | | |
| Interest on assets (*) | **9,763** | 2,102 | **9,380** | 2,036 |
| Inflation adjustment and exchange differences (**) | **12,923** | 5,079 | **12,936** | 5,175 |
| Income from short-term investments | **13,764** | 17,247 | **17,339** | 21,754 |
| Discounts obtained | **794** | 1,735 | **797** | 1,791 |
| Tax on finance income | **(1,156)** | (980) | **(1,284)** | (1,027) |
| Fair value adjustment of derivative instruments | **3,573** | 10,852 | **3,573** | 10,861 |
| | **39,661** | 36,035 | **42,741** | 40,590 |

(*) This line records interest on assets, and the most significant item is inflation adjustment of tax credits.
(**) This line records monetary gains and Exchange differences, and the most significant items is operation 4131.

(In thousands of Brazilian reais)

## 29.2 Breakdown of finance costs

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Finance costs** | | | | |
| Interest on financing | **(15,176)** | (11,705) | **(15,618)** | (11,705) |
| Interest on intragroup loans | **(972)** | - | **-** | - |
| Interest expenses | **(45)** | (37) | **(45)** | (49) |
| Discounts granted/bonuses | **(547)** | (827) | **(769)** | (899) |
| Monetary variation | **(287)** | (2,340) | **(356)** | (2,340) |
| Interest on leases | **(17,680)** | (15,061) | **(17,680)** | (15,061) |
| Fair value adjustment of derivative instruments | **(5,083)** | 595 | **(5,083)** | 595 |
| Other finance costs | **(444)** | (4,697) | **(541)** | (4,787) |
| **Total** | **(40,234)** | (34,072) | **(40,092)** | (34,246) |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| **Finance costs** | | | | |
| Interest on financing | **(41,878)** | (35,364) | **(43,151)** | (35,364) |
| Interest on intragroup loans | **(1,601)** | - | **-** | - |
| Interest expenses | **(373)** | (248) | **(464)** | (267) |
| Discounts granted/bonuses | **(1,254)** | (3,761) | **(1,571)** | (4,036) |
| Monetary variation | **(6,747)** | (13,734) | **(6,816)** | (13,735) |
| Interest on leases | **(51,842)** | (41,747) | **(51,842)** | (41,747) |
| Fair value adjustment of derivative instruments | **(16,242)** | - | **(16,242)** | - |
| Other finance costs | **(1,422)** | (5,733) | **(1,710)** | (5,900) |
| **Total** | **(121,359)** | (100,587) | **(121,796)** | (101,049) |

# 30. Transactions with related parties

## 30.1 Balances and transactions

The total amounts of transactions carried out with related parties, up to September 30, 2025, are shown in the following table. Such transactions occurred in the normal course of business are carried out under the conditions established in the contract between the parties and observe market conditions.

For the purposes of presenting the consolidated financial statements, the balances and transactions between the companies of the Dimed Group are eliminated in full, as provided for by the accounting practices adopted in Brazil and in accordance with international accounting standards (IFRS).

(In thousands of Brazilian reais)

| | Dimesul Gestão Imobiliária Ltda. | | Laboratório Industrial e Farmacêutico Lifar Ltda. | |
|---|---|---|---|---|
| | **09/30/2025** | **12/31/2024** | **09/30/2025** | **12/31/2024** |
| Trade accounts receivable | **-** | - | **16,814** | 12,411 |
| Related parties - intercompany loans | **51,570** | - | **(11,847)** | (11,402) |

| | Dimesul Gestão Imobiliária Ltda. | | Laboratório Industrial e Farmacêutico Lifar Ltda. | |
|---|---|---|---|---|
| | **09/30/2025** | **09/30/2024** | **09/30/2025** | **09/30/2024** |
| Sale of goods and services | **-** | - | **50,410** | 37,290 |
| Revenue from services rendered | **1,284** | 1,108 | **-** | - |
| Finance income | **1,601** | - | **-** | - |
| Finance costs | **-** | - | **(405)** | (984) |

(i) Intragroup loans transactions take into account the borrowing rate of current credit lines. In the transaction with the subsidiary Laboratório Industrial e Farmacêutico Lifar Ltda., the amounts are adjusted for inflation considering the rate of 3.80% p.a., and in the transaction with the subsidiary Dimesul Gestão Imobiliária Ltda., the amounts are adjusted for inflation considering the rate of 7.42% p.a.

## 30.2 Key management personnel compensation

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

| | Quarter | | Accumulated | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2025** | **09/30/2024** | **09/30/2025** | **09/30/2024** |
| Fixed compensation | **1,988** | 1,830 | **5,777** | 5,469 |
| Social charges | **557** | 512 | **1,618** | 1,531 |
| Equity interest | **1,756** | 1,432 | **8,535** | 7,689 |
| **Total** | **4,301** | 3,774 | **15,930** | 14,689 |

These amounts are stated under "General and administrative expenses" in the statement of profit or loss and are detailed in Note 27. Management is also part of the Incentive Plan in connection with the Company's shares, created to regulate the possibility of granting incentives through common shares issued by the Company.
Managing officers were granted the right to receive, free of charge, the proportion of 3 (three) to 5 (five) Matching Shares for each common share of the Company, acquired under the Plan ("Own shares"), up to the limit established in their respective Private Share Granting Instruments and Adhesion to the Matching Shares Plan, provided that certain conditions are met. The Company recognized at fair value, which corresponds to the Matching Shares of managing officers, an amount of R$4,066 until the third quarter of 2025. Additional information can be found in Note 23.3.

## 31. Insurance coverage

The Company has insurance policies that consider the nature and degree of risks involved. As at September 30, 2025, the Company and its subsidiaries had insurance coverage for vehicles, flood, fire, civil liability, cargo transportation and aircraft, among others. The insurance coverage sufficiency is under the responsibility of Company management that considers it adequate to cover losses, if any. The Maximum Indemnification Limits for the main insurance policies are as follows:

| Policies | Amounts in thousands of R$ |
|---|---|
| Vehicle | FIPE Table + Property Damage + Bodily Injury |
| Fire | R$ 703,576 |
| Civil liability | R$ 31,200 |
| Aircraft | R$ 24,626* |
| Civil liability aircraft | R$ 132,965* |

(*) Policy issued in US dollar, translated at the average rate (US dollar) of 09/30/2025 (R$5.3186).

## 32. Segment reporting

The information by segment is presented based on the Management reports used by the Company for strategic decision-making by the Board of Directors. As of 2025, the Company started to report only one operating segment: Retail. This change stems from the closure of activities in the wholesale segment, concentrating its efforts on retail and industry, reflecting the way management currently manages and evaluates business performance.

The Retail segment comprises a network of 651 physical stores, in addition to digital platforms, in which more than 15 thousand items are sold, including medicines, hygiene, beauty and convenience products. The financial result is not allocated among the segments, as it refers to centralized corporate decisions and not directly related to the segment's operating performance.

The other companies in the group, such as Laboratório Farmacêutico Lifar Ltda. and Dimesul Participações Ltda., operate in an integrated manner with retail, offering strategic and operational support, Lifar is responsible for the manufacture of private label and third-party products, contributing to the differentiation and competitiveness of the retail operation, Dimesul, on the other hand, with a view to optimizing the management of real estate, centralizes the management of real estate assets and also the operation of the marketplace.

(In thousands of reais)

| | Quarter | | | | | |
|---|---|---|---|---|---|---|
| | Retail | | Wholesale | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Continuing operations | | | | | | |
| Net revenue from sales and services | **1,373,996** | 1,199,003 | **-** | 37,062 | **1,373,996** | 1,236,065 |
| Cost of goods sold and services rendered | **(926,961)** | (821,142) | **-** | (24,882) | **(926,961)** | (846,024) |
| Gross profit | **447,035** | 377,861 | **-** | 12,180 | **447,035** | 390,041 |
| Selling expenses | **-** | - | **-** | - | **(340,820)** | (302,012) |
| Administrative expenses | **-** | - | **-** | - | **(41,036)** | (36,994) |
| Other operating income (expenses), net | **-** | - | **-** | - | **4,104** | 12,132 |
| Operating income before finance income (costs) | **-** | - | **-** | - | **69,283** | 63,167 |
| Finance income (costs) | **-** | - | **-** | - | **(27,509)** | (21,430) |
| Finance income | **-** | - | **-** | - | **12,583** | 12,816 |
| Finance costs | **-** | - | **-** | - | **(40,092)** | (34,246) |
| Operating income before income and social contribution taxes | **-** | - | **-** | - | **41,774** | 41,737 |
| Current | **-** | - | **-** | - | **(7,256)** | (6,186) |
| Deferred | **-** | - | **-** | - | **(3,216)** | 307 |
| **Net income for the period** | **-** | - | **-** | - | **31,302** | 35,858 |

(In thousands of reais)

| | Accumulated | | | | | |
|---|---|---|---|---|---|---|
| | Retail | | Wholesale | | Consolidated | |
| | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 | 09/30/2025 | 09/30/2024 |
| Continuing operations | | | | | | |
| Net revenue from sales and services | **3,946,430** | 3,428,535 | **-** | 167,154 | **3,946,430** | 3,595,689 |
| Cost of goods sold and services rendered | **(2,664,795)** | (2,313,380) | **-** | (134,846) | **(2,664,795)** | (2,448,226) |
| Gross profit | **1,281,635** | 1,115,155 | **-** | 32,308 | **1,281,635** | 1,147,463 |
| Selling expenses | **-** | - | **-** | - | **(991,137)** | (902,564) |
| Administrative expenses | **-** | - | **-** | - | **(132,340)** | (119,179) |
| Other operating income (expenses), net | **-** | - | **-** | - | **19,549** | 10,747 |
| Operating income before finance income (costs) | **-** | - | **-** | - | **177,707** | 136,467 |
| Finance income (costs) | **-** | - | **-** | - | **(79,055)** | (60,459) |
| Finance income | **-** | - | **-** | - | **42,741** | 40,590 |
| Finance costs | **-** | - | **-** | - | **(121,796)** | (101,049) |
| Operating income before income and social contribution taxes | **-** | - | **-** | - | **98,652** | 76,008 |
| Current | **-** | - | **-** | - | **(12,298)** | (9,685) |
| Deferred | **-** | - | **-** | - | **(4,496)** | 8,215 |
| **Net income for the period** | **-** | - | **-** | - | **81,858** | 74,538 |

# Reports and Representations / Report or Summary Report, if any, of the Audit Committee (statutory or not)

Pursuant to the Articles of Incorporation and legal provisions, the Audit Committee of Dimed S.A. Distribuidora de Medicamentos examined the Management Report and the Financial Statements for the quarter ended September 30, 2025. Based on the examinations carried out, considering, furthermore, the unqualified independent auditor’s report issued by Deloitte Touche Tohmatsu Auditores Independentes Ltda., dated November 05, 2025, as well as the information and clarifications received over the quarter, the Audit Committee is unanimously of the opinion that the referred to information is fairly presented.

Eldorado do Sul, RS, November 06, 2025.

João Verner Juenemann
Claudio Roberto Ely
Gilberto Carlos Monticelli

# Reports and Representations / Officers' Representation on Financial Statements

In accordance with item II of paragraph 1, article 31 of CVM Ruling No, 80 of March 29, 2022, the Executive Board members of Dimed S.A, Distribuidora de Medicamentos, undersigned, represent that they have reviewed, discussed and agreed with the information contained in the Company's Quarterly Information for the quarter ended September 30, 2025.

Eldorado do Sul, RS, November 06, 2025.

Julio Ricardo Mottin Neto – Chief Executive Officer (CEO)
Roberto Coimbra Santos – Executive Officer
Antônio Carlos Tocchetto Napp – Financial and Investor Relations Officer

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

In compliance with the provisions contained in article 31 of CVM Ruling No, 80 of March 29, 2022, the Officers of Dimed S.A. Distribuidora de Medicamentos represent that they have reviewed, discussed and agreed with the opinion expressed in the audit report issued by Deloitte Touche Tohmatsu Auditores Independentes Ltda. on the individual and consolidated financial statements for the quarter ended September 30, 2025.

Eldorado do Sul, RS, November 06, 2025.

Julio Ricardo Mottin Neto – Chief Executive Officer (CEO)
Roberto Coimbra Santos – Executive Officer
Antônio Carlos Tocchetto Napp – Financial and Investor Relations Officer