# DIMED S.A. DISTRIBUIDORA DE MEDICAMENTOS

## Interim Financial Information

Year: 2026 Version: 1

Summary

**DIMED S.A. DISTRIBUIDORA DE MEDICAMENTOS**


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## Company Information / Capital Breakdown

| Number of shares (Units) | Current Quarter 09/30/2026 |
|---|---|
| **Paid-in capital** | |
| **Common shares** | 150,377,481 |
| **Preferred shares** | - |
| **Total** | 150,377,481 |
| **Treasury shares** | |
| **Common shares** | 1,166,855 |
| **Preferred shares** | - |
| **Total** | 1,166,855 |
| **Gross income** | |
| **Date of determination** | 07/01/2026 |
| **Consolidated gross revenue** | 4,911,282 |
| **Date of determination (comparative)** | 09/30/2026 |
| **Consolidated gross revenue (comparative)** | 4,249,910 |

## Individual Financial Statements / Balance Sheet - Assets

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 09/30/2026 | Prior Year 12/31/2025 |
|---|---|---|---|
| 1 | Total assets | 3,743,577 | 3,834,448 |
| 1.01 | Current assets | 2,145,299 | 2,253,270 |
| 1.01.01 | Cash and cash equivalents | 29,020 | 42,541 |
| 1.01.02 | Short-term investments | 163,676 | 376,761 |
| 1.01.02.01 | Financial assets measured at fair value through profit or loss | 163,676 | 376,761 |
| 1.01.02.01.03 | Short-term investments | 163,676 | 376,761 |
| 1.01.03 | Accounts receivable | 669,669 | 664,971 |
| 1.01.03.01 | Trade accounts receivable | 571,734 | 567,462 |
| 1.01.03.02 | Other trade receivables | 97,935 | 97,509 |
| 1.01.04 | Inventories | 1,243,886 | 1,142,616 |
| 1.01.06 | Taxes recoverable | 33,573 | 26,381 |
| 1.01.06.01 | Current taxes recoverable | 33,573 | 26,381 |
| 1.01.06.01.01 | Income tax and social contribution recoverable | 4,730 | 3,560 |
| 1.01.06.01.02 | Other taxes recoverable | 28,843 | 22,821 |
| 1.01.08 | Other current assets | 5,475 | - |
| 1.01.08.03 | Other | 5,475 | - |
| 1.01.08.03.02 | Other assets short term | 5,475 | - |
| 1.02 | Noncurrent assets | 1,598,278 | 1,581,178 |
| 1.02.01 | Long-term assets | 62,729 | 71,084 |
| 1.02.01.07 | Deferred taxes | 42,546 | 50,254 |
| 1.02.01.07.01 | Deferred income and social contribution taxes | 42,546 | 50,254 |
| 1.02.01.08 | Prepaid expenses | 417 | 1,300 |
| 1.02.01.10 | Other noncurrent assets | 19,766 | 19,530 |
| 1.02.01.10.03 | Other taxes recoverable | 15,282 | 14,465 |
| 1.02.01.10.04 | Judicial deposits | 2,848 | 4,205 |
| 1.02.01.10.05 | Other assets | 1,636 | 860 |
| 1.02.02 | Investments | 89,039 | 81,095 |
| 1.02.02.01 | Equity interests | 89,039 | 81,095 |
| 1.02.02.01.02 | Interests in subsidiaries | 79,963 | 72,842 |
| 1.02.02.01.04 | Other investments | 9,076 | 8,253 |
| 1.02.03 | Property, plant and equipment (PPE) | 1,336,683 | 1,321,838 |
| 1.02.03.01 | Property, plant and equipment (PPE) in operation | 595,446 | 580,266 |
| 1.02.03.02 | Right-of-use assets – Lease | 708,492 | 718,797 |
| 1.02.03.03 | PP&E in progress | 32,745 | 22,775 |
| 1.02.04 | Intangible assets | 109,827 | 107,161 |
| 1.02.04.01 | Intangible assets | 109,827 | 107,161 |
| 1.02.04.01.02 | Intangible assets | 109,827 | 107,161 |

## Individual Financial Statements / Balance Sheet - Liabilities and Equity

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 09/30/2026 | Prior Year 12/31/2025 |
|---|---|---|---|
| 2 | Total liabilities | 3,743,577 | 3,834,448 |
| 2.01 | Current liabilities | 1,316,744 | 1,347,377 |
| 2.01.01 | Social and labor obligations | 119,048 | 84,088 |
| 2.01.01.01 | Social obligations | 20,999 | 21,066 |
| 2.01.01.02 | Labor obligations | 98,049 | 63,022 |
| 2.01.02 | Trade accounts payable | 707,109 | 734,761 |
| 2.01.02.01 | Trade accounts payable - domestic | 707,109 | 734,761 |
| 2.01.02.01.01 | Trade accounts payable - domestic | 683,952 | 734,761 |
| 2.01.02.01.02 | Trade accounts payable – forfaiting | 23,157 | - |
| 2.01.03 | Tax obligations | 77,330 | 55,562 |
| 2.01.03.01 | Federal tax obligations | 12,868 | 17,902 |
| 2.01.03.01.01 | Income tax and social contribution payable | 6,163 | 5,864 |
| 2.01.03.01.02 | Other federal tax obligations | 6,705 | 12,038 |
| 2.01.03.02 | State tax obligations | 62,458 | 35,554 |
| 2.01.03.03 | Local tax obligations | 2,004 | 2,106 |
| 2.01.04 | Loans and financing | 266,504 | 322,849 |
| 2.01.04.01 | Loans and financing | 16,972 | 110,912 |
| 2.01.04.01.01 | In domestic currency | 16,972 | 110,912 |
| 2.01.04.02 | Debentures | 107,740 | 75,048 |
| 2.01.04.03 | Financing through lease | 141,792 | 136,889 |
| 2.01.05 | Other obligations | 135,968 | 141,592 |
| 2.01.05.01 | Liabilities with related parties | - | 27,000 |
| 2.01.05.01.03 | Payables to controllers | - | 27,000 |
| 2.01.05.02 | Other | 135,968 | 114,592 |
| 2.01.05.02.01 | Dividends and interest on equity payable | 49,276 | 23,948 |
| 2.01.05.02.04 | Profit sharing payable | - | 18,190 |
| 2.01.05.02.05 | Other liabilities | 86,692 | 67,100 |
| 2.01.05.02.06 | Derivative financial instruments | - | 5,354 |
| 2.01.06 | Provisions | 10,785 | 8,525 |
| 2.01.06.01 | Provisions for tax, social security, labor and civil contingencies | 10,785 | 8,525 |
| 2.01.06.01.05 | Other provisions | 10,785 | 8,525 |
| 2.02 | Noncurrent liabilities | 1,085,046 | 1,205,220 |
| 2.02.01 | Loans and financing | 1,052,705 | 1,155,780 |
| 2.02.01.01 | Loans and financing | 139,692 | 138,378 |
| 2.02.01.01.01 | In domestic currency | 139,692 | 138,378 |
| 2.02.01.02 | Debentures | 260,000 | 360,000 |
| 2.02.01.03 | Financing through lease | 653,013 | 657,402 |
| 2.02.02 | Other obligations | 24,922 | 42,805 |
| 2.02.02.02 | Other | 24,922 | 42,805 |
| 2.02.02.02.03 | Interest on equity | 15,624 | 34,070 |
| 2.02.02.02.04 | Other obligations | 9,298 | 8,735 |
| 2.02.04 | Provisions | 7,419 | 6,635 |
| 2.02.04.01 | Provisions for tax, social security, labor and civil contingencies | 7,419 | 6,635 |
| 2.02.04.01.02 | Provisions for social security and labor contingencies | 7,419 | 6,635 |
| 2.03 | Equity | 1,341,787 | 1,281,851 |

## Individual Financial Statements / Balance Sheet – Liabilities and Equity

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 09/30/2026 | Prior Year 12/31/2025 |
|---|---|---|---|
| 2.03.01 | Paid-in capital | 1,279,584 | 1,212,695 |
| 2.03.01.01 | Capital | 1,294,032 | 1,227,143 |
| 2.03.01.02 | Share issue costs | -14,448 | -14,448 |
| 2.03.02 | Capital reserves | -18,600 | -21,786 |
| 2.03.02.05 | Treasury shares | -12,411 | -21,359 |
| 2.03.02.07 | Goodwill reserve | -13,024 | -8,233 |
| 2.03.02.08 | Long-term incentive reserve | 6,835 | 7,806 |
| 2.03.04 | Profits reserve | 24,053 | 90,942 |
| 2.03.04.01 | Legal reserve | 24,053 | 24,053 |
| 2.03.04.10 | Capital increase reserve | - | 66,889 |
| 2.03.05 | Retained earnings/accumulated losses | 56,750 | - |

## Individual Financial Statements / Statement of Profit or Loss

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 07/01/2026 to 09/30/2026 | Current Year Accumulated 01/01/2026 to 09/30/2026 | Same Prior-year Quarter 07/01/2025 to 09/30/2025 | Prior Year Accumulated 01/01/2025 to 09/30/2025 |
|---|---|---|---|---|---|
| 3.01 | Revenue from sales of goods and/or services | 1,569,890 | 4,514,241 | 1,370,382 | 3,936,578 |
| 3.01.01 | Gross sales of products and services | 1,699,293 | 4,885,907 | 1,473,632 | 4,234,447 |
| 3.01.02 | Sales taxes | -112,120 | -321,111 | -86,284 | -251,325 |
| 3.01.03 | Returns and unconditional discounts | -17,283 | -50,555 | -16,966 | -46,544 |
| 3.02 | Cost of sales and/or services | -1,065,442 | -3,064,584 | -927,562 | -2,664,769 |
| 3.03 | Gross income | 504,448 | 1,449,657 | 442,820 | 1,271,809 |
| 3.04 | Operating income/expenses | -421,710 | -1,231,819 | -373,639 | -1,092,545 |
| 3.04.01 | Selling expenses | -381,939 | -1,105,074 | -339,080 | -985,817 |
| 3.04.01.01 | Selling expenses | -381,939 | -1,105,074 | -339,080 | -985,817 |
| 3.04.02 | General and administrative expenses | -48,631 | -151,108 | -39,716 | -128,594 |
| 3.04.04 | Other operating income | 7,118 | 17,242 | 4,018 | 19,405 |
| 3.04.06 | Equity method income | 1,742 | 7,121 | 1,139 | 2,461 |
| 3.05 | Income before finance income and taxes | 82,738 | 217,838 | 69,181 | 179,264 |
| 3.06 | Finance income (costs) | -33,449 | -97,065 | -28,003 | -81,698 |
| 3.06.01 | Finance income | 6,798 | 30,464 | 12,231 | 39,661 |
| 3.06.02 | Finance costs | -40,247 | -127,529 | -40,234 | -121,359 |
| 3.07 | Income before income taxes | 49,289 | 120,773 | 41,178 | 97,566 |
| 3.08 | Income and social contribution taxes | -7,141 | -15,023 | -9,876 | -15,708 |
| 3.08.01 | Current | -6,162 | -7,315 | -6,382 | -9,684 |
| 3.08.02 | Deferred | -979 | -7,708 | -3,494 | -6,024 |
| 3.09 | Net income from continuing operations | 42,148 | 105,750 | 31,302 | 81,858 |
| 3.11 | Profit/Loss for the period | 42,148 | 105,750 | 31,302 | 81,858 |
| 3.99 | Earnings per share (reais / share) | | | | |
| 3.99.01 | Basic earnings per share | | | | |
| 3.99.01.01 | Registered common shares | 0.28 | 0.71 | 0.21 | 0.55 |
| 3.99.02 | Diluted earnings per share | | | | |
| 3.99.02.01 | Registered common shares | 0.28 | 0.7 | 0.21 | 0.55 |

## Individual Financial Statements / Statement of Comprehensive Income

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 07/01/2026 to 09/30/2026 | Current Year Accumulated 01/01/2026 to 09/30/2026 | Same Prior-year Quarter 07/01/2025 to 09/30/2025 | Prior Year Accumulated 01/01/2025 to 09/30/2025 |
|---|---|---|---|---|---|
| 4.01 | Net profit for the period | 42,148 | 105,750 | 31,302 | 81,858 |
| 4.02 | Other comprehensive income | - | - | -208 | -515 |
| 4.03 | Comprehensive income for the period | 42,148 | 105,750 | 31,094 | 81,343 |

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

## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2026 to 09/30/2026 | Prior YTD 01/01/2025 to 09/30/2025 |
|---|---|---|---|
| 6.01 | Net cash flows from operating activities | 286,550 | 348,469 |
| 6.01.01 | Cash generated from operations | 399,842 | 336,453 |
| 6.01.01.01 | Net income for the period | 105,750 | 81,858 |
| 6.01.01.02 | Depreciation and amortization | 186,390 | 172,417 |
| 6.01.01.03 | Provision for contingent liabilities | 784 | 255 |
| 6.01.01.04 | Equity pickup | -7,121 | -2,461 |
| 6.01.01.05 | Cost of permanent assets written off/sold | 3,058 | 1,602 |
| 6.01.01.06 | Allowance for doubtful accounts | 2,896 | -487 |
| 6.01.01.07 | Provision for inventory losses | -45 | 63 |
| 6.01.01.08 | Stock option plan or stock subscription | 5,751 | 4,503 |
| 6.01.01.09 | Deferred income and social contribution taxes | 7,708 | 6,024 |
| 6.01.01.10 | Current income and social contribution taxes | 7,315 | 9,684 |
| 6.01.01.11 | Appropriation of interest on loans and financing | 48,251 | 24,917 |
| 6.01.01.12 | Appropriation of lease interest | 60,592 | 51,842 |
| 6.01.01.13 | Appropriation of cost on loans | 1,082 | - |
| 6.01.01.14 | Interest income from financial investments | -22,820 | -13,764 |
| 6.01.01.15 | Exchange variation of financial investments | 251 | - |
| 6.01.02 | Changes in assets and liabilities | -113,292 | 12,016 |
| 6.01.02.01 | Credits receivable from customers | -7,168 | -39,202 |
| 6.01.02.02 | Inventories | -101,225 | 19,298 |
| 6.01.02.03 | Trade accounts payable | -50,809 | -2,603 |
| 6.01.02.04 | Trade accounts payable – forfaiting | 23,157 | - |
| 6.01.02.05 | Taxes, contributions and social obligations | 57,694 | 24,632 |
| 6.01.02.06 | Judicial deposits | 1,357 | 129 |
| 6.01.02.07 | IRPJ and CSLL paid | -966 | -6,142 |
| 6.01.02.08 | Taxes recoverable | -15,324 | 1,536 |
| 6.01.02.09 | Other asset groups | -6,617 | 53,760 |
| 6.01.02.12 | Other liability groups | -13,391 | -39,392 |
| 6.02 | Net cash flows from investing activities | 130,859 | -365,491 |
| 6.02.01 | Acquisition of property, plant and equipment (PPE) | -79,568 | -95,345 |
| 6.02.02 | Acquisition of intangible assets | -25,227 | -28,737 |
| 6.02.03 | Financial investments | -188,247 | -530,202 |
| 6.02.04 | Redemption of financial investments | 423,901 | 288,793 |
| 6.03 | Net cash flows from financing activities | -430,930 | -14,228 |
| 6.03.01 | Payment of dividends and interest on equity | -35,603 | -26,195 |
| 6.03.02 | Acquisition of own shares | -4,256 | -1,782 |
| 6.03.03 | Loans and financing funding | - | 283,179 |
| 6.03.04 | Commercial lease payment | -100,662 | -99,183 |
| 6.03.05 | Lease interest payment | -60,592 | -51,842 |
| 6.03.06 | Amortization of financing principal | -140,000 | -120,000 |
| 6.03.07 | Amortization of financing interest | -69,098 | -50,319 |
| 6.03.08 | Shares granted matching shares plan | 6,472 | 1,914 |
| 6.03.09 | Loans with related parties | -27,000 | 50,000 |
| 6.03.10 | Interest paid on loans with related parties | -191 | - |

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

## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2026 to 09/30/2026 | Prior YTD 01/01/2025 to 09/30/2025 |
|---|---|---|---|
| 6.05 | Increase (decrease) in cash and cash equivalents | -13,521 | -31,250 |
| 6.05.01 | Cash and cash equivalents at beginning of period | 42,541 | 78,903 |
| 6.05.02 | Cash and cash equivalents at end of the period | 29,020 | 47,653 |

## Individual Financial Statements / Statement of Changes in Equity / SCE - 01/01/2026 to 09/30/2026

### (In thousands of reais)

| Account Code | Account Description | Paid-in capital | Capital reserves, options granted and treasury shares | Income reserve | Retained earnings (accumulated losses) | Other comprehensive income | Equity |
|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 1,212,695 | -21,786 | 90,942 | - | - | 1,281,851 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - |
| 5.03 | Adjusted opening balances | 1,212,695 | -21,786 | 90,942 | - | - | 1,281,851 |
| 5.04 | Capital transactions with shareholders | 66,889 | 3,186 | -66,889 | -49,000 | - | -45,814 |
| 5.04.01 | Capital increase | 66,889 | - | -66,889 | - | - | - |
| 5.04.03 | Recognized granted options | - | 4,194 | - | - | - | 4,194 |
| 5.04.04 | Treasury shares acquired | - | -4,256 | - | - | - | -4,256 |
| 5.04.07 | Interest on equity | - | - | - | -49,000 | - | -49,000 |
| 5.04.08 | Fair value of the matching shares plan | - | 5,751 | - | - | - | 5,751 |
| 5.04.09 | Disposal/transfer of shares | - | -2,503 | - | - | - | -2,503 |
| 5.05 | Total comprehensive income | - | - | - | 105,750 | - | 105,750 |
| 5.05.01 | Net profit for the period | - | - | - | 105,750 | - | 105,750 |
| 5.06 | Internal changes in equity | - | - | - | - | - | - |
| 5.07 | Closing balances | 1,279,584 | -18,600 | 24,053 | 56,750 | - | 1,341,787 |

Pública

## 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 reserve | 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 stock 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 |
| 5.06 | Internal changes in equity | - | - | - | - | - | - |
| 5.07 | Closing balances | 1,032,011 | -18,191 | 198,507 | 52,358 | -515 | 1,264,170 |

Pública

## Individual Financial Statements / Statement of Value Added

## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2026 to 09/30/2026 | Prior YTD 01/01/2025 to 09/30/2025 |
|---|---|---|---|
| 7.01 | Revenues | 5,178,380 | 4,555,288 |
| 7.01.01 | Sales of goods, products and services | 4,835,352 | 4,187,903 |
| 7.01.02 | Other revenues | 345,924 | 366,898 |
| 7.01.04 | Reversal of/allowance for expected credit losses | -2,896 | 487 |
| 7.02 | Inputs acquired from third parties | -3,638,163 | -3,207,596 |
| 7.02.01 | Cost of product goods and services | -3,264,906 | -2,889,954 |
| 7.02.02 | Materials, energy, services from third parties and other | -394,377 | -332,841 |
| 7.02.03 | Loss/recovery of assets | 21,120 | 15,199 |
| 7.03 | Gross value added | 1,540,217 | 1,347,692 |
| 7.04 | Retentions | -186,390 | -172,417 |
| 7.04.01 | Depreciation, amortization and depletion | -186,390 | -172,417 |
| 7.05 | Net value added generated | 1,353,827 | 1,175,275 |
| 7.06 | Value added received in transfer | 38,729 | 43,278 |
| 7.06.01 | Equity pickup | 7,121 | 2,461 |
| 7.06.02 | Finance income | 31,608 | 40,817 |
| 7.07 | Total value added distributable | 1,392,556 | 1,218,553 |
| 7.08 | Distribution of value added | 1,392,556 | 1,218,553 |
| 7.08.01 | Personnel | 533,506 | 481,234 |
| 7.08.01.01 | Direct remuneration | 441,694 | 390,484 |
| 7.08.01.02 | Benefits | 53,745 | 56,895 |
| 7.08.01.03 | Severance indemnity Fund (FGTS) | 38,067 | 33,855 |
| 7.08.02 | Taxes, charges and contributions | 590,573 | 502,549 |
| 7.08.02.01 | Federal | 166,436 | 157,215 |
| 7.08.02.02 | State | 415,155 | 336,457 |
| 7.08.02.03 | Local | 8,982 | 8,877 |
| 7.08.03 | Remuneration of third party capital | 162,727 | 152,912 |
| 7.08.03.01 | Interest | 128,321 | 122,828 |
| 7.08.03.02 | Rent | 34,406 | 30,084 |
| 7.08.04 | Equity remuneration | 105,750 | 81,858 |
| 7.08.04.01 | Interest on equity (IOE) | 49,000 | 29,500 |
| 7.08.04.03 | Retained profits / Loss for the period | 56,750 | 52,358 |

## Consolidated Financial Statements / Balance Sheet - Assets

## (In thousands of reais)

| Account Code | Account Description | Current Year 09/30/2026 | Prior Year 12/31/2025 |
|---|---|---|---|
| 1 | Total assets | 3,771,577 | 3,830,510 |
| 1.01 | Current assets | 2,227,646 | 2,297,587 |
| 1.01.01 | Cash and cash equivalents | 29,826 | 43,745 |
| 1.01.02 | Short-term investments | 199,581 | 386,751 |
| 1.01.02.01 | Financial assets measured at fair value through profit or loss | 199,581 | 386,751 |
| 1.01.02.01.03 | Short-term investments | 199,581 | 386,751 |
| 1.01.03 | Accounts receivable | 683,834 | 672,045 |
| 1.01.03.01 | Trade accounts receivable | 585,035 | 574,182 |
| 1.01.03.02 | Other trade receivables | 98,799 | 97,863 |
| 1.01.04 | Inventories | 1,271,688 | 1,166,554 |
| 1.01.06 | Taxes recoverable | 36,828 | 28,078 |
| 1.01.06.01 | Current taxes recoverable | 36,828 | 28,078 |
| 1.01.06.01.01 | Income tax and social contribution recoverable | 5,568 | 5,124 |
| 1.01.06.01.02 | Other taxes recoverable | 31,260 | 22,954 |
| 1.01.08 | Other current assets | 5,889 | 414 |
| 1.01.08.01 | Non-current assets for sale | 414 | 414 |
| 1.01.08.01.01 | Properties available for sale | 414 | 414 |
| 1.01.08.03 | Other | 5,475 | - |
| 1.01.08.03.02 | Other assets short term | 5,475 | - |
| 1.02 | Noncurrent assets | 1,543,931 | 1,532,923 |
| 1.02.01 | Long-term assets | 72,912 | 80,779 |
| 1.02.01.07 | Deferred taxes | 52,729 | 59,949 |
| 1.02.01.07.01 | Deferred income and social contribution taxes | 52,729 | 59,949 |
| 1.02.01.08 | Prepaid expenses | 417 | 1,300 |
| 1.02.01.10 | Other noncurrent assets | 19,766 | 19,530 |
| 1.02.01.10.03 | Other taxes recoverable | 15,282 | 14,465 |
| 1.02.01.10.04 | Judicial deposits | 2,848 | 4,205 |
| 1.02.01.10.05 | Other assets | 1,636 | 860 |
| 1.02.02 | Investments | 9,075 | 8,253 |
| 1.02.02.01 | Equity interests | 9,075 | 8,253 |
| 1.02.02.01.05 | Other investments | 9,075 | 8,253 |
| 1.02.03 | Property, plant and equipment (PPE) | 1,350,575 | 1,335,365 |
| 1.02.03.01 | Property, plant and equipment (PPE) in operation | 609,338 | 593,793 |
| 1.02.03.02 | Right-of-use assets – Lease | 708,492 | 718,797 |
| 1.02.03.03 | PP&E in progress | 32,745 | 22,775 |
| 1.02.04 | Intangible assets | 111,369 | 108,526 |
| 1.02.04.01 | Intangible assets | 111,369 | 108,526 |
| 1.02.04.01.02 | Intangible assets | 111,369 | 108,526 |

## Consolidated Financial Statements / Balance Sheet - Liabilities and Equity

## (In thousands of reais)

| Account Code | Account Description | Current Year 09/30/2026 | Prior Year 12/31/2025 |
|---|---|---|---|
| 2 | Total liabilities | 3,771,577 | 3,830,510 |
| 2.01 | Current liabilities | 1,324,876 | 1,320,670 |
| 2.01.01 | Social and labor obligations | 121,137 | 85,488 |
| 2.01.01.01 | Social obligations | 21,365 | 21,474 |
| 2.01.01.02 | Labor obligations | 99,772 | 64,014 |
| 2.01.02 | Trade accounts payable | 699,701 | 725,307 |
| 2.01.02.01 | Trade accounts payable - domestic | 699,701 | 725,307 |
| 2.01.02.01.01 | Trade accounts payable - domestic | 676,544 | 725,307 |
| 2.01.02.01.02 | Trade accounts payable – forfaiting | 23,157 | - |
| 2.01.03 | Tax obligations | 82,650 | 59,637 |
| 2.01.03.01 | Federal tax obligations | 14,823 | 19,722 |
| 2.01.03.01.01 | Income tax and social contribution payable | 7,253 | 6,790 |
| 2.01.03.01.02 | Other federal tax obligations | 7,570 | 12,932 |
| 2.01.03.02 | State tax obligations | 65,820 | 37,803 |
| 2.01.03.03 | Local tax obligations | 2,007 | 2,112 |
| 2.01.04 | Loans and financing | 273,058 | 328,704 |
| 2.01.04.01 | Loans and financing | 23,526 | 116,767 |
| 2.01.04.01.01 | In domestic currency | 23,526 | 116,767 |
| 2.01.04.02 | Debentures | 107,740 | 75,048 |
| 2.01.04.03 | Financing through lease | 141,792 | 136,889 |
| 2.01.05 | Other obligations | 137,462 | 112,947 |
| 2.01.05.02 | Other | 137,462 | 112,947 |
| 2.01.05.02.01 | Dividends and interest on equity payable | 49,276 | 23,948 |
| 2.01.05.02.04 | Profit sharing payable | - | 18,401 |
| 2.01.05.02.05 | Other liabilities | 88,186 | 65,244 |
| 2.01.05.02.06 | Derivative financial instruments | - | 5,354 |
| 2.01.06 | Provisions | 10,868 | 8,587 |
| 2.01.06.01 | Provisions for tax, social security, labor and civil contingencies | 10,868 | 8,587 |
| 2.01.06.01.05 | Other provisions | 10,868 | 8,587 |
| 2.02 | Noncurrent liabilities | 1,104,914 | 1,227,989 |
| 2.02.01 | Loans and financing | 1,071,356 | 1,177,561 |
| 2.02.01.01 | Loans and financing | 158,343 | 160,159 |
| 2.02.01.01.01 | In domestic currency | 158,343 | 160,159 |
| 2.02.01.02 | Debentures | 260,000 | 360,000 |
| 2.02.01.03 | Financing through lease | 653,013 | 657,402 |
| 2.02.02 | Other obligations | 24,922 | 42,805 |
| 2.02.02.02 | Other | 24,922 | 42,805 |
| 2.02.02.02.03 | Interest on equity | 15,624 | 34,070 |
| 2.02.02.02.04 | Other obligations | 9,298 | 8,735 |
| 2.02.04 | Provisions | 8,636 | 7,623 |
| 2.02.04.01 | Provisions for tax, social security, labor and civil contingencies | 8,636 | 7,623 |
| 2.02.04.01.01 | Tax provisions | 1,123 | 884 |
| 2.02.04.01.02 | Provisions for social security and labor contingencies | 7,513 | 6,739 |
| 2.03 | Equity | 1,341,787 | 1,281,851 |
| 2.03.01 | Paid-in capital | 1,279,584 | 1,212,695 |

## Consolidated Financial Statements / Balance Sheet – Liabilities and Equity

## (In thousands of reais)

| Account Code | Account Description | Current Year 09/30/2026 | Prior Year 12/31/2025 |
|---|---|---|---|
| 2.03.01.01 | Capital | 1,294,032 | 1,227,143 |
| 2.03.01.02 | Share issue costs | -14,448 | -14,448 |
| 2.03.02 | Capital reserves | -18,600 | -21,786 |
| 2.03.02.05 | Treasury shares | -12,411 | -21,359 |
| 2.03.02.07 | Goodwill reserve | -13,024 | -8,233 |
| 2.03.02.08 | Long-term incentive reserve | 6,835 | 7,806 |
| 2.03.04 | Profits reserve | 24,053 | 90,942 |
| 2.03.04.01 | Legal reserve | 24,053 | 24,053 |
| 2.03.04.10 | Capital increase reserve | - | 66,889 |
| 2.03.05 | Retained earnings/accumulated losses | 56,750 | - |

## Consolidated Financial Statements / Statement of Profit or Loss

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 07/01/2026 to 09/30/2026 | Current Year Accumulated 01/01/2026 to 09/30/2026 | Same Prior-year Quarter 07/01/2025 to 09/30/2025 | Prior Year Accumulated 01/01/2025 to 09/30/2025 |
|---|---|---|---|---|---|
| 3.01 | Revenue from sales of goods and/or services | 1,573,534 | 4,532,345 | 1,373,996 | 3,946,430 |
| 3.01.01 | Gross sales of products and services | 1,705,175 | 4,911,282 | 1,479,487 | 4,249,910 |
| 3.01.02 | Sales taxes | -113,338 | -326,434 | -87,613 | -254,387 |
| 3.01.03 | Returns and unconditional discounts | -18,303 | -52,503 | -17,878 | -49,093 |
| 3.02 | Cost of sales and/or services | -1,063,593 | -3,065,791 | -926,961 | -2,664,795 |
| 3.03 | Gross income | 509,941 | 1,466,554 | 447,035 | 1,281,635 |
| 3.04 | Operating income/expenses | -427,121 | -1,249,088 | -377,752 | -1,103,928 |
| 3.04.01 | Selling expenses | -384,591 | -1,111,909 | -340,820 | -991,137 |
| 3.04.01.01 | Selling expenses | -384,591 | -1,111,909 | -340,820 | -991,137 |
| 3.04.02 | General and administrative expenses | -49,857 | -154,838 | -41,036 | -132,340 |
| 3.04.04 | Other operating income | 7,327 | 17,659 | 4,104 | 19,549 |
| 3.05 | Income before finance income and taxes | 82,820 | 217,466 | 69,283 | 177,707 |
| 3.06 | Finance income (costs) | -32,630 | -94,741 | -27,509 | -79,055 |
| 3.06.01 | Finance income | 8,185 | 34,278 | 12,583 | 42,741 |
| 3.06.02 | Finance costs | -40,815 | -129,019 | -40,092 | -121,796 |
| 3.07 | Income before income taxes | 50,190 | 122,725 | 41,774 | 98,652 |
| 3.08 | Income and social contribution taxes | -8,042 | -16,975 | -10,472 | -16,794 |
| 3.08.01 | Current | -7,253 | -9,754 | -7,256 | -12,298 |
| 3.08.02 | Deferred | -789 | -7,221 | -3,216 | -4,496 |
| 3.09 | Net income from continuing operations | 42,148 | 105,750 | 31,302 | 81,858 |
| 3.11 | Profit/loss for the period | 42,148 | 105,750 | 31,302 | 81,858 |
| 3.11.01 | Assigned to Partners of the Parent company | 42,148 | 105,750 | 31,302 | 81,858 |
| 3.99 | Earnings per share (reais / share) | | | | |
| 3.99.01 | Basic earnings per share | | | | |
| 3.99.01.01 | Registered common shares | 0.28 | 0.71 | 0.21 | 0.55 |
| 3.99.02 | Diluted earnings per share | | | | |
| 3.99.02.01 | Registered common shares | 0.28 | 0.7 | 0.21 | 0.55 |

## Consolidated Financial Statements / Statement of Comprehensive Income

## (In thousands of reais)

| Account Code | Account Description | Current Quarter 07/01/2026 to 09/30/2026 | Current Year Accumulated 01/01/2026 to 09/30/2026 | Same Prior-year Quarter 07/01/2025 to 09/30/2025 | Prior Year Accumulated 01/01/2025 to 09/30/2025 |
|---|---|---|---|---|---|
| 4.01 | Net profit for the period | 42,148 | 105,750 | 31,302 | 81,858 |
| 4.02 | Other comprehensive income | - | - | -208 | -515 |
| 4.03 | Comprehensive income for the period | 42,148 | 105,750 | 31,094 | 81,343 |
| 4.03.01 | Assigned to Partners of the Parent company | 42,148 | 105,750 | 31,094 | 81,343 |

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

## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2026 to 09/30/2026 | Prior YTD 01/01/2025 to 09/30/2025 |
|---|---|---|---|
| 6.01 | Net cash flows from operating activities | 286,774 | 346,315 |
| 6.01.01 | Cash generated from operations | 408,046 | 337,250 |
| 6.01.01.01 | Net income for the period | 105,750 | 81,858 |
| 6.01.01.02 | Depreciation and amortization | 187,593 | 173,482 |
| 6.01.01.03 | Provision for contingent liabilities | 1,013 | 241 |
| 6.01.01.04 | Cost of permanent assets written off/sold | 3,101 | 1,654 |
| 6.01.01.05 | Allowance for doubtful accounts | 2,896 | -487 |
| 6.01.01.06 | Provision for inventory losses | 101 | 113 |
| 6.01.01.09 | Stock option plan or stock subscription | 5,751 | 4,503 |
| 6.01.01.10 | Deferred income and social contribution taxes | 7,221 | 4,496 |
| 6.01.01.11 | Current income and social contribution taxes | 9,754 | 12,298 |
| 6.01.01.12 | Appropriation of interest on loans and financing | 49,336 | 24,589 |
| 6.01.01.13 | Appropriation of lease interest | 60,592 | 51,842 |
| 6.01.01.14 | Appropriation of cost on loans | 1,082 | - |
| 6.01.01.15 | Income from financial investments | -26,471 | -17,339 |
| 6.01.01.16 | Exchange variation of financial investments | 251 | - |
| 6.01.01.17 | Receipts for sale of fixed assets | -2,924 | - |
| 6.01.01.18 | Net compensation of retired fixed assets | 3,000 | - |
| 6.01.02 | Changes in assets and liabilities | -121,272 | 9,065 |
| 6.01.02.01 | Credits receivable from customers | -13,749 | -39,223 |
| 6.01.02.02 | Inventories | -105,235 | 19,159 |
| 6.01.02.03 | Trade accounts payable | -48,763 | -5,337 |
| 6.01.02.04 | Trade accounts payable – forfaiting | 23,157 | - |
| 6.01.02.06 | Taxes, contributions and social obligations | 61,111 | 29,436 |
| 6.01.02.07 | Judicial deposits | 1,357 | 145 |
| 6.01.02.08 | IRPJ and CSLL paid | -2,449 | -8,662 |
| 6.01.02.09 | Taxes recoverable | -19,322 | -909 |
| 6.01.02.10 | Other asset groups | -7,126 | 54,857 |
| 6.01.02.11 | Other liability groups | -10,253 | -40,401 |
| 6.02 | Net cash flows from investing activities | 106,731 | -318,942 |
| 6.02.01 | Acquisition of property, plant and equipment (PPE) | -81,033 | -96,779 |
| 6.02.02 | Acquisition of intangible assets | -25,626 | -29,164 |
| 6.02.03 | Financial investments | -226,820 | -549,066 |
| 6.02.04 | Redemption of financial investments | 440,210 | 356,067 |
| 6.03 | Net cash flows from financing activities | -407,424 | -58,978 |
| 6.03.01 | Payment of dividends and interest on equity | -35,603 | -26,195 |
| 6.03.02 | Acquisition of own shares | -4,256 | -1,782 |
| 6.03.03 | Loans and financing funding | - | 288,521 |
| 6.03.04 | Commercial lease payment | -100,662 | -99,183 |
| 6.03.05 | Lease interest payment | -60,592 | -51,842 |
| 6.03.06 | Amortization of financing principal | -142,740 | -120,000 |
| 6.03.07 | Amortization of financing interest | -70,043 | -50,411 |
| 6.03.08 | Shares granted matching shares plan | 6,472 | 1,914 |
| 6.05 | Increase (decrease) in cash and cash equivalents | -13,919 | -31,605 |

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

## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2026 to 09/30/2026 | Prior YTD 01/01/2025 to 09/30/2025 |
|---|---|---|---|
| 6.05.01 | Cash and cash equivalents at beginning period | 43,745 | 79,995 |
| 6.05.02 | Cash and cash equivalents at the end of period | 29,826 | 48,390 |

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## Consolidated Financial Statements / Statement of Changes in Equity / SCE - 01/01/2026 to 09/30/2026

## (In thousands of reais)

| Account Code | Account Description | Paid-in capital | Capital reserves, options granted and treasury shares | Income reserve | Retained earnings (accumulated losses) | Other comprehensive income | Equity | Noncontrolling interests | Consolidated equity |
|---|---|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 1,212,695 | -21,786 | 90,942 | - | - | 1,281,851 | - | 1,281,851 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - | - | - |
| 5.03 | Adjusted opening balances | 1,212,695 | -21,786 | 90,942 | - | - | 1,281,851 | - | 1,281,851 |
| 5.04 | Capital transactions with shareholders | 66,889 | 3,186 | -66,889 | -49,000 | - | -45,814 | - | -45,814 |
| 5.04.01 | Capital increase | 66,889 | - | -66,889 | - | - | - | - | - |
| 5.04.03 | Recognized granted options | - | 4,194 | - | - | - | 4,194 | - | 4,194 |
| 5.04.04 | Treasury shares acquired | - | -4,256 | - | - | - | -4,256 | - | -4,256 |
| 5.04.07 | Interest on equity | - | - | - | -49,000 | - | -49,000 | - | -49,000 |
| 5.04.08 | Fair value of the matching shares plan | - | 5,751 | - | - | - | 5,751 | - | 5,751 |
| 5.04.09 | Disposal/ transfer of shares | - | -2,503 | - | - | - | -2,503 | - | -2,503 |
| 5.05 | Total comprehensive income | - | - | - | 105,750 | - | 105,750 | - | 105,750 |
| 5.05.01 | Net profit for the period | - | - | - | 105,750 | - | 105,750 | - | 105,750 |
| 5.06 | Internal changes in equity | - | - | - | - | - | - | - | - |
| 5.07 | Closing balances | 1,279,584 | -18,600 | 24,053 | 56,750 | - | 1,341,787 | - | 1,341,787 |

## 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 reserve | Retained earnings (accumulated losses) | Other comprehensive income | Equity | Noncontrolling interests | Consolidated equity |
|---|---|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 981,773 | -21,537 | 273,683 | - | 795 | 1,234,714 | - | 1,234,714 |
| 5.02 | Prior-year adjustments | - | - | - | - | - | - | - | - |
| 5.03 | Adjusted opening balances | 981,773 | -21,537 | 273,683 | - | 795 | 1,234,714 | - | 1,234,714 |
| 5.04 | Capital transactions 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 |
| 5.06 | Internal changes in equity | - | - | - | - | - | - | - | - |
| 5.07 | Closing balances | 1,032,011 | -18,191 | 198,507 | 52,358 | -515 | 1,264,170 | - | 1,264,170 |

## Consolidated Financial Statements / Statement of Value Added

## (In thousands of reais)

| Account Code | Account Description | Current YTD 01/01/2026 to 09/30/2026 | Prior YTD 01/01/2025 to 09/30/2025 |
|---|---|---|---|
| 7.01 | Revenues | 5,348,655 | 4,709,528 |
| 7.01.01 | Sales of goods, products and services | 5,005,591 | 4,342,006 |
| 7.01.02 | Other revenues | 345,960 | 367,035 |
| 7.01.04 | Reversal of/allowance for expected credit losses | -2,896 | 487 |
| 7.02 | Inputs acquired from third parties | -3,791,297 | -3,354,019 |
| 7.02.01 | Cost of products, goods and services | -3,412,170 | -3,030,436 |
| 7.02.02 | Materials, energy, services from third parties and other | -400,448 | -338,391 |
| 7.02.03 | Loss/recovery of assets | 21,321 | 14,808 |
| 7.03 | Gross value added | 1,557,358 | 1,355,509 |
| 7.04 | Retentions | -187,593 | -173,482 |
| 7.04.01 | Depreciation, amortization and depletion | -187,593 | -173,482 |
| 7.05 | Net value added generated | 1,369,765 | 1,182,027 |
| 7.06 | Value added received in transfer | 35,664 | 49,217 |
| 7.06.02 | Finance income | 35,664 | 49,217 |
| 7.07 | Total value added distributable | 1,405,429 | 1,231,244 |
| 7.08 | Distribution of value added | 1,405,429 | 1,231,244 |
| 7.08.01 | Personnel | 536,165 | 483,477 |
| 7.08.01.01 | Direct remuneration | 443,928 | 392,282 |
| 7.08.01.02 | Benefits | 53,979 | 57,185 |
| 7.08.01.03 | Severance Indemnity Fund (FGTS) | 38,258 | 34,010 |
| 7.08.02 | Taxes, charges and contributions | 599,019 | 507,738 |
| 7.08.02.01 | Federal | 172,733 | 161,077 |
| 7.08.02.02 | State | 416,805 | 337,394 |
| 7.08.02.03 | Local | 9,481 | 9,267 |
| 7.08.03 | Remuneration of third-party capital | 164,495 | 158,171 |
| 7.08.03.01 | Interest | 130,023 | 128,467 |
| 7.08.03.02 | Rent | 34,472 | 29,704 |
| 7.08.04 | Equity remuneration | 105,750 | 81,858 |
| 7.08.04.01 | Interest on equity (IOE) | 49,000 | 29,500 |
| 7.08.04.03 | Retained profits / Loss for the period | 56,750 | 52,358 |

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# Interim Financial Information – September 30, 2026.

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Dimed S.A. Distribuidora de Medicamentos

# Balance sheet

September 30, 2026 and December 31, 2025

(In thousands of reais)

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| | Note | Individual 09/30/2026 | Individual 12/31/2025 | Consolidated 09/30/2026 | Consolidated 12/31/2025 |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| **Current** | | | | | |
| Cash and cash equivalents | 6 | **29,020** | 42,541 | **29,826** | 43,745 |
| Short-term investments | 6 | **163,676** | 376,761 | **199,581** | 386,751 |
| Trade accounts receivable | 7 | **571,734** | 567,462 | **585,035** | 574,182 |
| Other accounts receivable | | **97,935** | 97,509 | **98,799** | 97,863 |
| Inventories | 8 | **1,243,886** | 1,142,616 | **1,271,688** | 1,166,554 |
| Income tax and social contribution | 9 | **4,730** | 3,560 | **5,568** | 5,124 |
| Taxes recoverable | 10 | **28,843** | 22,821 | **31,260** | 22,954 |
| Other current assets | | **5,475** | - | **5,475** | - |
| Properties available for sale | | **-** | - | **414** | 414 |
| **Total current assets** | | **2,145,299** | 2,253,270 | **2,227,646** | 2,297,587 |
| **Noncurrent** | | | | | |
| Deferred income tax and social contribution | 14 | **42,546** | 50,254 | **52,729** | 59,949 |
| Prepaid expenses | | **417** | 1,300 | **417** | 1,300 |
| Taxes recoverable | 10 | **15,282** | 14,465 | **15,282** | 14,465 |
| Judicial deposits | 21 | **2,848** | 4,205 | **2,848** | 4,205 |
| Other assets | | **1,636** | 860 | **1,636** | 860 |
| Equity interests | 11 | **79,963** | 72,842 | **-** | - |
| Other investments | | **9,076** | 8,253 | **9,075** | 8,253 |
| Property, plant and equipment (PPE) in operation | 12 | **595,446** | 580,266 | **609,338** | 593,793 |
| Property, plant and equipment (PPE) in progress | 12 | **32,745** | 22,775 | **32,745** | 22,775 |
| Right of use | 20 | **708,492** | 718,797 | **708,492** | 718,797 |
| Intangible assets | 13 | **109,827** | 107,161 | **111,369** | 108,526 |
| **Total noncurrent assets** | | **1,598,278** | 1,581,178 | **1,543,931** | 1,532,923 |
| **Total assets** | | **3,743,577** | 3,834,448 | **3,771,577** | 3,830,510 |

| | Note | Individual 09/30/2026 | Individual 12/31/2025 | Consolidated 09/30/2026 | Consolidated 12/31/2025 |
|---|---|---|---|---|---|
| **Liabilities** | | | | | |
| **Current** | | | | | |
| Payroll and related charges | | **119,048** | 84,088 | **121,137** | 85,488 |
| Trade accounts payable | 16 | **683,952** | 734,761 | **676,544** | 725,307 |
| Trade accounts payable – forfaiting | 16 | **23,157** | - | **23,157** | - |
| Tax obligations | 18 | **77,330** | 55,562 | **82,650** | 59,637 |
| Loans and financing | 17 | **124,712** | 185,960 | **131,266** | 191,815 |
| Leases payable | 20 | **141,792** | 136,889 | **141,792** | 136,889 |
| Derivative financial instruments | | **-** | 5,354 | **-** | 5,354 |
| Interest on equity | 17 | **49,276** | 23,948 | **49,276** | 23,948 |
| Profit sharing payable | 19 | **-** | 18,190 | **-** | 18,401 |
| Other liabilities | | **86,692** | 67,100 | **88,186** | 65,244 |
| Other provisions | | **10,785** | 8,525 | **10,868** | 8,587 |
| Payables to subsidiaries | 30 | **-** | 27,000 | **-** | - |
| **Total current liabilities** | | **1,316,744** | 1,347,377 | **1,324,876** | 1,320,670 |
| **Noncurrent** | | | | | |
| Loans and financing | 17 | **399,692** | 498,378 | **418,343** | 520,159 |
| Leases payable | 20 | **653,013** | 657,402 | **653,013** | 657,402 |
| Interest on equity | 17 | **15,624** | 34,070 | **15,624** | 34,070 |
| Other obligations | | **9,298** | 8,735 | **9,298** | 8,735 |
| Provision for contingencies | 21 | **7,419** | 6,635 | **8,636** | 7,623 |
| **Total noncurrent liabilities** | | **1,085,046** | 1,205,220 | **1,104,914** | 1,227,989 |
| **Equity** | 22 | | | | |
| Capital | | **1,279,584** | 1,212,695 | **1,279,584** | 1,212,695 |
| Treasury shares | | **(12,411)** | (21,359) | **(12,411)** | (21,359) |
| Goodwill reserve | | **(13,024)** | (8,233) | **(13,024)** | (8,233) |
| Long-term incentive reserve | | **6,835** | 7,806 | **6,835** | 7,806 |
| Income reserve | | **24,053** | 90,942 | **24,053** | 90,942 |
| Retained earnings | | **56,750** | - | **56,750** | - |
| **Total equity** | | **1,341,787** | 1,281,851 | **1,341,787** | 1,281,851 |
| **Total liabilities** | | **3,743,577** | 3,834,448 | **3,771,577** | 3,830,510 |

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

**Statements of profit or loss**

September 30, 2026 and 2025

(In thousands of reais)

grupo panvel

| | | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Individual | | Consolidated | | Individual | | Consolidated | |
| | Note | 09/30/2026 | 09/30/2025 | 09/30/2026 | 09/30/2025 | 09/30/2026 | 09/30/2025 | 09/30/2026 | 09/30/2025 |
| Gross sales of products and services | 25 | **1,699,293** | 1,473,632 | **1,705,175** | 1,479,487 | **4,885,907** | 4,234,447 | **4,911,282** | 4,249,910 |
| Sales taxes | 25 | **(112,120)** | (86,284) | **(113,338)** | (87,613) | **(321,111)** | (251,325) | **(326,434)** | (254,387) |
| Returns and unconditional discounts | 25 | **(17,283)** | (16,966) | **(18,303)** | (17,878) | **(50,555)** | (46,544) | **(52,503)** | (49,093) |
| Net revenue from sales and services | 25 | **1,569,890** | 1,370,382 | **1,573,534** | 1,373,996 | **4,514,241** | 3,936,578 | **4,532,345** | 3,946,430 |
| Cost of goods sold and services rendered | 26 | **(1,065,442)** | (927,562) | **(1,063,593)** | (926,961) | **(3,064,584)** | (2,664,769) | **(3,065,791)** | (2,664,795) |
| **Gross profit** | | **504,448** | 442,820 | **509,941** | 447,035 | **1,449,657** | 1,271,809 | **1,466,554** | 1,281,635 |
| Selling expenses | 27 | **(381,939)** | (339,080) | **(384,591)** | (340,820) | **(1,105,074)** | (985,817) | **(1,111,909)** | (991,137) |
| General and administrative expenses | 27 | **(48,631)** | (39,716) | **(49,857)** | (41,036) | **(151,108)** | (128,594) | **(154,838)** | (132,340) |
| Other operating income (expenses), net | 28 | **7,118** | 4,018 | **7,327** | 4,104 | **17,242** | 19,405 | **17,659** | 19,549 |
| Equity pickup | 11 | **1,742** | 1,139 | **-** | - | **7,121** | 2,461 | **-** | - |
| | | **(421,710)** | (373,639) | **(427,121)** | (377,752) | **(1,231,819)** | (1,092,545) | **(1,249,088)** | (1,103,928) |
| **Operating income before finance income (costs)** | | **82,738** | 69,181 | **82,820** | 69,283 | **217,838** | 179,264 | **217,466** | 177,707 |
| Finance income (costs) | | | | | | | | | |
| Finance income | 29 | **6,798** | 12,231 | **8,185** | 12,583 | **30,464** | 39,661 | **34,278** | 42,741 |
| Finance costs | 29 | **(40,247)** | (40,234) | **(40,815)** | (40,092) | **(127,529)** | (121,359) | **(129,019)** | (121,796) |
| | | **(33,449)** | (28,003) | **(32,630)** | (27,509) | **(97,065)** | (81,698) | **(94,741)** | (79,055) |
| **Income before income and social contribution taxes** | | **49,289** | 41,178 | **50,190** | 41,774 | **120,773** | 97,566 | **122,725** | 98,652 |
| Income and social contribution taxes | | | | | | | | | |
| Current | 15 | **(6,162)** | (6,382) | **(7,253)** | (7,256) | **(7,315)** | (9,684) | **(9,754)** | (12,298) |
| Deferred | 15 | **(979)** | (3,494) | **(789)** | (3,216) | **(7,708)** | (6,024) | **(7,221)** | (4,496) |
| | | **(7,141)** | (9,876) | **(8,042)** | (10,472) | **(15,023)** | (15,708) | **(16,975)** | (16,794) |
| **Net income for the period** | | **42,148** | 31,302 | **42,148** | 31,302 | **105,750** | 81,858 | **105,750** | 81,858 |
| Basic earnings per common share | | **0.28** | 0.21 | **0.28** | 0.21 | **0.71** | 0.55 | **0.71** | 0.55 |
| Diluted earnings per common share | | **0.28** | 0.21 | **0.28** | 0.21 | **0.70** | 0.55 | **0.70** | 0.55 |

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

**Statements of comprehensive income**

September 30, 2026 and 2025

(In thousands of reais)

| | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|
| | Individual | | Consolidated | | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Net income for the period | **42,148** | 31,302 | **42,148** | 31,302 | **105,750** | 81,858 | **105,750** | 81,858 |
| Other comprehensive income | **-** | (208) | **-** | (208) | **-** | (515) | **-** | (515) |
| **Total comprehensive income for the period** | **42,148** | 31,094 | **42,148** | 31,094 | **105,750** | 81,343 | **105,750** | 81,343 |

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

**Statements of changes in equity**

September 30, 2026 and 2025

(In thousands of reais)

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| | | | | Income reserve | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Capital** | **Treasury shares** | **Capital reserve - stock option plan** | **Tax incentives** | **Legal reserve** | **For capital increase** | **Proposed additional dividends and interest on equity** | **Retained earnings** | **Other comprehensive income** | **Total** |
| 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) |
| Recognized stock options granted | - | 3,711 | (1,797) | - | - | - | - | - | - | 1,914 |
| Disposal/transfer of shares | - | 6,698 | (7,987) | - | - | - | - | - | - | (1,289) |
| Proposed interest on equity (IOE) | - | - | - | - | - | - | - | (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 |
| | | | | | | | | | | |
| Balances at December 31, 2025 | 1,212,695 | (21,359) | (427) | - | 24,053 | 66,889 | - | - | - | 1,281,851 |
| Capital increase | **66,889** | **-** | **-** | **-** | **-** | **(66,889)** | **-** | **-** | **-** | **-** |
| Acquisition of own shares | **-** | **(4,256)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(4,256)** |
| Recognized stock options granted | **-** | **5,463** | **(1,269)** | **-** | **-** | **-** | **-** | **-** | **-** | **4,194** |
| Disposal/transfer of shares | **-** | **7,741** | **(10,244)** | **-** | **-** | **-** | **-** | **-** | **-** | **(2,503)** |
| Interest on equity | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(49,000)** | **-** | **(49,000)** |
| Fair value of matching share plan | **-** | **-** | **5,751** | **-** | **-** | **-** | **-** | **-** | **-** | **5,751** |
| Net income for the period | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **105,750** | **-** | **105,750** |
| **Balances at September 30, 2026** | **1,279,584** | **(12,411)** | **(6,189)** | **-** | **24,053** | **-** | **-** | **56,750** | **-** | **1,341,787** |

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

# Statements of cash flows

September 30, 2026 and 2025

(In thousands of reais)

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| | Note | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | | 09/30/2026 | 09/30/2025 | 09/30/2026 | 09/30/2025 |
| **Cash flows from operating activities** | | | | | |
| Net income for the year | | **105,750** | 81,858 | **105,750** | 81,858 |
| Adjustments: | | | | | |
| Depreciation/amortization of property, plant and equipment and intangible assets | 12, 13 and 20 | **186,390** | 172,417 | **187,593** | 173,482 |
| Provision for contingent liabilities | 21 | **784** | 255 | **1,013** | 241 |
| Equity pickup | 11 | **(7,121)** | (2,461) | **-** | - |
| Cost of property, plant and equipment and intangible assets written off | 12 and 13 | **3,058** | 1,602 | **3,101** | 1,654 |
| Allowance for expected credit losses | 7 | **2,896** | (487) | **2,896** | (487) |
| Provision for inventory losses | 8 | **(45)** | 63 | **101** | 113 |
| Stock option plan or share subscription | | **5,751** | 4,503 | **5,751** | 4,503 |
| Deferred income and social contribution taxes | 15 | **7,708** | 6,024 | **7,221** | 4,496 |
| Current income tax and social contribution | 15 | **7,315** | 9,684 | **9,754** | 12,298 |
| Interest on loans and financing | | **48,251** | 24,917 | **49,336** | 24,589 |
| Interest expenses on leases | 20 | **60,592** | 51,842 | **60,592** | 51,842 |
| Recognition of borrowing costs | 17 | **1,082** | - | **1,082** | - |
| Income from short-term investments | 29 | **(22,820)** | (13,764) | **(26,471)** | (17,339) |
| Exchange gains (losses) on short-term investments | | **251** | - | **251** | - |
| Proceeds from the sale of assets | | **-** | - | **(2,924)** | - |
| Receipts from the sale of assets | | **-** | - | **3,000** | - |
| Changes in assets and liabilities | | | | | |
| Trade accounts receivable | 7 | **(7,168)** | (39,202) | **(13,749)** | (39,223) |
| Inventories | 8 | **(101,225)** | 19,298 | **(105,235)** | 19,159 |
| Trade accounts payable | 16 | **(50,809)** | (2,603) | **(48,763)** | (5,337) |
| Trade accounts payable – forfaiting | 16 | **23,157** | - | **23,157** | - |
| Income and social contribution taxes payable | | **57,694** | 24,632 | **61,111** | 29,436 |
| Judicial deposits | 21 | **1,357** | 129 | **1,357** | 145 |
| Income tax and social contribution paid | | **(966)** | (6,142) | **(2,449)** | (8,662) |
| Taxes recoverable | | **(15,324)** | 1,536 | **(19,322)** | (909) |
| Other asset groups | | **(6,617)** | 53,760 | **(7,126)** | 54,857 |
| Other liability groups | | **(13,391)** | (39,392) | **(10,253)** | (40,401) |
| **Net cash flows from operating activities** | | **286,550** | 348,469 | **286,774** | 346,315 |
| **Cash flows from investing activities** | | | | | |
| Acquisition of property, plant and equipment | 12 | **(79,568)** | (95,345) | **(81,033)** | (96,779) |
| Acquisition of intangible assets | 13 | **(25,227)** | (28,737) | **(25,626)** | (29,164) |
| Short-term investments | | **(188,247)** | (530,202) | **(226,820)** | (549,066) |
| Redemption of short-term investments | | **423,901** | 288,793 | **440,210** | 356,067 |
| **Net cash flows from investing activities** | | **130,859** | (365,491) | **106,731** | (318,942) |
| **Cash flows from financing activities** | | | | | |
| Payment of interest on equity | 17 | **(35,603)** | (26,195) | **(35,603)** | (26,195) |
| Acquisition of own shares | | **(4,256)** | (1,782) | **(4,256)** | (1,782) |
| Loans/financing (principal) taken out | 17 | **-** | 283,179 | **-** | 288,521 |
| Payment of leases (principal) | 17 | **(100,662)** | (99,183) | **(100,662)** | (99,183) |
| Payment of interest on leases | 17 | **(60,592)** | (51,842) | **(60,592)** | (51,842) |
| Repayment of principal - financing | 17 | **(140,000)** | (120,000) | **(142,740)** | (120,000) |
| Payment of interest - financing | 17 | **(69,098)** | (50,319) | **(70,043)** | (50,411) |
| Shares granted - Matching Share plan | | **6,472** | 1,914 | **6,472** | 1,914 |
| Intragroup loans | | **(27,000)** | 50,000 | **-** | - |
| Interest paid on intragroup loans | | **(191)** | - | **-** | - |
| **Net cash flows from financing activities** | | **(430,930)** | (14,228) | **(407,424)** | (58,978) |
| **Net increase (decrease) in cash and cash equivalents** | | **(13,521)** | (31,250) | **(13,919)** | (31,605) |
| Cash and cash equivalents at beginning of period | | **42,541** | 78,903 | **43,745** | 79,995 |
| Cash and cash equivalents at end of period | | **29,020** | 47,653 | **29,826** | 48,390 |
| **Net increase (decrease) in cash and cash equivalents** | | **(13,521)** | (31,250) | **(13,919)** | (31,605) |

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Dimed S.A. Distribuidora de Medicamentos

**Statements of value added**

September 30, 2026 and 2025

(In thousands of reais)

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| | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|
| | Individual | | Consolidated | | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Revenues** | **1,804,914** | 1,585,188 | **1,878,311** | 1,651,520 | **5,178,380** | 4,555,288 | **5,348,655** | 4,709,528 |
| Sales of goods, products and services | **1,682,009** | 1,456,666 | **1,755,371** | 1,523,012 | **4,835,352** | 4,187,903 | **5,005,591** | 4,342,006 |
| Other revenues | **124,055** | 128,242 | **124,090** | 128,228 | **345,924** | 366,898 | **345,960** | 367,035 |
| Allowance for expected credit losses | **(1,150)** | 280 | **(1,150)** | 280 | **(2,896)** | 487 | **(2,896)** | 487 |
| **Bought-in inputs** | **(1,269,393)** | (1,115,302) | **(1,337,910)** | (1,177,678) | **(3,638,163)** | (3,207,596) | **(3,791,297)** | (3,354,019) |
| Cost of goods and products sold and services rendered | **(1,139,404)** | (1,004,595) | **(1,205,833)** | (1,065,185) | **(3,264,906)** | (2,889,954) | **(3,412,170)** | (3,030,436) |
| Materials, energy, third-party services and other | **(135,856)** | (114,171) | **(138,116)** | (115,862) | **(394,377)** | (332,841) | **(400,448)** | (338,391) |
| Loss/recovery of assets | **5,867** | 3,464 | **6,039** | 3,369 | **21,120** | 15,199 | **21,321** | 14,808 |
| **Gross value added** | **535,521** | 469,886 | **540,401** | 473,842 | **1,540,217** | 1,347,692 | **1,557,358** | 1,355,509 |
| Depreciation and amortization | **(62,723)** | (58,322) | **(63,144)** | (58,604) | **(186,390)** | (172,417) | **(187,593)** | (173,482) |
| **Net value added produced by the entity** | **472,798** | 411,564 | **477,257** | 415,238 | **1,353,827** | 1,175,275 | **1,369,765** | 1,182,027 |
| **Value added received in transfer** | **8,832** | 13,830 | **8,483** | 15,349 | **38,729** | 43,278 | **35,664** | 49,217 |
| Equity pickup | **1,742** | 1,139 | **-** | - | **7,121** | 2,461 | **-** | - |
| Finance income | **7,090** | 12,691 | **8,483** | 15,349 | **31,608** | 40,817 | **35,664** | 49,217 |
| **Total value added to be distributed** | **481,630** | 425,394 | **485,740** | 430,587 | **1,392,556** | 1,218,553 | **1,405,429** | 1,231,244 |
| **Distribution of value added** | **481,630** | 425,394 | **485,740** | 430,587 | **1,392,556** | 1,218,553 | **1,405,429** | 1,231,244 |
| **Personnel** | **183,069** | 162,951 | **184,001** | 163,875 | **533,506** | 481,234 | **536,165** | 483,477 |
| Direct compensation | **150,741** | 133,429 | **151,528** | 134,184 | **441,694** | 390,484 | **443,928** | 392,282 |
| Benefits | **19,709** | 18,408 | **19,784** | 18,506 | **53,745** | 56,895 | **53,979** | 57,185 |
| Severance Pay Fund (FGTS) | **12,619** | 11,114 | **12,689** | 11,185 | **38,067** | 33,855 | **38,258** | 34,010 |
| **Taxes, charges and contributions** | **203,523** | 179,620 | **206,092** | 181,895 | **590,573** | 502,549 | **599,019** | 507,738 |
| Federal | **57,373** | 57,372 | **59,335** | 59,099 | **166,436** | 157,215 | **172,733** | 161,077 |
| State | **143,079** | 119,195 | **143,476** | 119,635 | **415,155** | 336,457 | **416,805** | 337,394 |
| Local | **3,071** | 3,053 | **3,281** | 3,161 | **8,982** | 8,877 | **9,481** | 9,267 |

Dimed S.A. Distribuidora de Medicamentos

**Statements of value added**

September 30, 2026 and 2025

(In thousands of reais)

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| | Quarter | | | | Accumulated | | | |
|---|---|---|---|---|---|---|---|---|
| | Individual | | Consolidated | | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Debt remuneration** | **52,890** | 51,521 | **53,499** | 53,515 | **162,727** | 152,912 | **164,495** | 158,171 |
| Interest | **40,682** | 40,716 | **41,251** | 42,838 | **128,321** | 122,828 | **130,023** | 128,467 |
| Rent | **12,208** | 10,805 | **12,248** | 10,677 | **34,406** | 30,084 | **34,472** | 29,704 |
| **Equity remuneration** | **42,148** | 31,302 | **42,148** | 31,302 | **105,750** | 81,858 | **105,750** | 81,858 |
| Interest on equity | **18,000** | 3,000 | **18,000** | 3,000 | **49,000** | 29,500 | **49,000** | 29,500 |
| Retained earnings | **24,148** | 28,302 | **24,148** | 28,302 | **56,750** | 52,358 | **56,750** | 52,358 |

The accompanying notes are an integral 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, operating in the pharmaceutical retail industry. To support retail sales, the Company has distribution centers in the states of Rio Grande do Sul, Paraná, and Espírito Santo. There are also 677 stores distributed among the states of Rio Grande do Sul (425 stores), Santa Catarina (105 stores), Paraná (130 stores), and São Paulo (17 stores). In the 12-month period, the Company opened a total of 38 stores, 14 of which in the third quarter of 2026. In this quarter, there was also the transfer of 1 branch.
The parent company is a corporation listed on B3 S.A. - BRASIL, BOLSA, BALCÃO (“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 the production of the own brand and third-party product lines. It is the 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 centralizing and optimizing the management of own and third-party properties, as well as contributing to the performance of marketplace activities.

## 1.2 Authorization for issue of the quarterly information

The issue of this individual and consolidated interim financial information was authorized by the Company’s Board of Directors on November 5, 2026.

# 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, 2026, have been prepared and are being presented in accordance with technical pronouncement CPC 21 (R1) - Interim Financial Reporting 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 these quarterly financial statements.

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, 2025.

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

In preparing these interim financial statements, the Company followed the same accounting policies and calculation methods applied in the individual and consolidated financial statements as at December 31, 2025. The Company adopted all standards, revised standards and interpretations issued by CPC and IASB applicable to reporting periods beginning on or after January 1, 2026 and effective at the end of the reporting period.

The presentation of the individual and consolidated Statement of Value Added (DVA) is required by the Brazilian Corporate Law and by the accounting practices adopted in Brazil applicable to publicly-held companies, and this statement has been prepared in accordance with CPC 09 – Statement of Value Added. The Statement of Value Added is not required under the IFRS Accounting Standards. As such, for IFRS Accounting Standards purposes, this statement is presented as supplementary information.

### 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** | **2026** | **2025** |
| 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** | **2026** | **2025** |
| 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 disclosures

The standards establish guidelines for the disclosure of sustainability and climate-related information, including risks and opportunities relevant to users of financial statements.

In May 2026, the CVM published CVM Resolution No. 244/2026, which amended CVM Resolution No. 193/2023 and revoked the mandatory disclosure of sustainability-related financial information, adopting the "comply or explain" model. Therefore, the Company continues to monitor regulatory developments related to this issue and assess their potential impacts on governance processes, internal controls, and corporate reporting. To date, the Company does not expect to adopt the disclosures required by IFRS S1/CBPS 01 and IFRS S2/CBPS 02 for the next reporting cycle.

### 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 – Presentation of Financial Statements, introducing significant amendments to the structure and presentation of financial statements. The main amendments notably include the creation of new categories for the Statement of Profit or Loss, such as operating, investing and financing, besides requiring new subtotals for the classification of revenues and expenses. These amendments aim to improve the comparability and transparency of the financial information disclosed by entities.

Even though IFRS 18 does not have impact on the recognition or measurement of items in the financial statements, impacts are expected on the presentation and disclosure related to the statement of profit or loss and the provision of management-defined performance measures within the financial statements. This standard is effective for reporting periods beginning on or after January 1, 2027. The Company is assessing the impacts of the adoption on this standard on its financial statements.

### 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 does not expect significant impacts on its financial statements, as this standard is applicable only to financial statements of eligible subsidiaries.

### 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.

In 2026, CBS and IBS taxes are being indicated in invoices for information purposes only, without any financial effects. Management has assessed the possible impacts of such tax reform and does not expect any material impact on the interim financial statements for the period ended September 30, 2026.

The Company has been continuously monitoring the related developments through the support of specialized tax advisors and, during the transition period, will adopt some measures such as adjusting the ERP systems and internal controls to reflect the new legislation, as well as providing training to internal teams.

## 3. Critical accounting estimates and judgments

In preparing the individual and consolidated interim financial information, the Company uses estimates and judgments to account for certain assets, liabilities and other transactions.
Therefore, the individual and consolidated interim financial information includes various estimates referring to the allowance for doubtful accounts, provision for inventory losses, assessment of the useful lives of property, plant and equipment, fair value measurement of financial instruments, contractual payments, provisions for civil, labor and tax risks, discount rate on leases, share-based payments and certain provisions for income taxes. 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, 2025.

## 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. The Executive Board 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, 2026, 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.
Under CPC 48 (IFRS 9), derivatives involving assets or liabilities measured at fair value were recognized during the effective period of those transactions. In the first quarter of 2026, these transactions were fully settled and the exchange gains (losses) on debts and derivatives were offset in financial terms, eliminating the exposure to currency risks underlying those borrowings.

The Company has made foreign short-term investments using own cash so as to mitigate the exposure to foreign exchange fluctuations underlying foreign currency-denominated commitments. Maintaining assets in the same currency contributes to the alignment between assets and liabilities, reducing the effects of foreign exchange fluctuations on finance income (costs) and supporting more efficient liquidity management.

#### *Sensitivity analysis*

The Company's results are susceptible to variations in interest rates which apply to short-term investments, 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 in the period that represents the sum of daily interest projected for the following 12 months, considering the expectations of the Central Bank for the benchmark rates effective on the base date of the projection and is used to internally report the interest rate risk to key Management personnel and represents the Executive Board's assessment of the reasonably possible change in interest rates.

In addition, exclusively for sensitivity analysis purposes, and in order to measure any effects on finance income (costs), additional scenarios were prepared, considering a 25% positive and negative variation in the impact calculated under Scenario I, equivalent to 355 basis points, assuming that other variables remained constant, the financial income for the period would increase and decrease by R$5.1 million.

| Index/Operation | Scenario I | Increase in interest +25% | Decrease in interest -25% |
|---|---|---|---|
| | | Scenario II | Scenario III |
| Short-term investments + cash and cash equivalents | 22,801 | 28,501 | 17,101 |
| Debt – CDI | (43,325) | (54,157) | (32,494) |
| Effect on financial income | (20,524) | (25,656) | (15,393) |

The Company has financing operations contracted at fixed rate, Benchmark Rate plus fixed rate, and CDI plus fixed rate. For sensitivity analysis purposes, only exposure to CDI rate fluctuation was considered, as this is the main market risk factor with potential impact on the Company's results and cash flows. Installments contracted at fixed rates are not subject to market rate fluctuations and, therefore, were not considered in the scenarios presented.

The Company's results are also subject to the variations of the US Dollar (US$) exchange rate. For sensitivity analysis purposes solely, the Executive Board assessed a 25% increase/decrease in foreign exchange rates.

| | Notional (R$) | US$ | US$ increase +25% | US$ decrease -25% |
|---|---|---|---|---|
| Index/Operation | 09/30/2026 | Stable | Scenario I | Scenario II |
| US Dollar (US$) | | 5.18 | 6.47 | 3.88 |
| Time Deposit | 31,894 | - | 7,974 | (7,974) |
| **Effects of exchange differences** | **-** | **-** | **7,974** | **(7,974)** |

### 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 the Executive Board. Sales to customers of retail branches are settled in local currency, bank transfer, 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. The Company monitors the forecasts of the Company's liquidity requirements to ensure that it has sufficient cash to meet its operating needs.

It also keeps sufficient margin of credit facilities, under repurchase agreements, available for the Company at any time, so that it does not exceed limits or breach loan agreement clauses (where applicable) in any of its credit facilities. Such projection takes into consideration the Company's debt financing plans, covenant compliance, compliance with internal ratio targets of the statement of financial position and, if applicable, external regulatory or legal requirements - for instance, currency restrictions.

### 4.1.3 Liquidity risk

Any cash surplus, 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, 2026, the Company had short-term investments amounting to R$163,676 in individual and R$199,581 in consolidated (R$328,613 and R$343,751as at September 30, 2025).
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, 2026** | **Contractual cash flow** | **Less than one year** | **1 to 3 years** | **3 to 5 years** | **More than five years** |
| Trade accounts payable | **699,701** | **699,701** | **-** | **-** | **-** |
| Leases | **1,087,285** | **220,609** | **383,606** | **255,712** | **227,358** |
| Loans and financing | **692,803** | **179,109** | **326,620** | **112,472** | **74,602** |
| **Total** | **2,479,789** | **1,099,419** | **710,226** | **368,184** | **301,960** |

| | **Consolidated** | | | | |
|---|---|---|---|---|---|
| As at December 31, 2025 | Contractual cash flow | Less than one year | 1 to 3 years | 3 to 5 years | More than five years |
| Trade accounts payable | 725,307 | 725,307 | - | - | - |
| Leases | 794,291 | 136,889 | 194,135 | 288,927 | 174,340 |
| Loans and financing | 907,898 | 247,067 | 396,927 | 182,676 | 81,228 |
| Total | 2,427,496 | 1,109,263 | 591,062 | 471,603 | 255,568 |

## 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 stakeholders, in addition to maintaining 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, 2026 and December 31, 2025 are summarized as follows:

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Total loans (Note 17) | **524,404** | 684,338 | **549,609** | 711,974 |
| Less: | | | | |
| Cash and cash equivalents (Note 6) | **(29,020)** | (42,541) | **(29,826)** | (43,745) |
| Short-term investments in local currency | **(131,782)** | (362,017) | **(167,687)** | (372,007) |
| Short-term investments in foreign currency | **(31,894)** | (14,744) | **(31,894)** | (14,744) |
| Net debt – A | **331,708** | 265,036 | **320,202** | 281,478 |
| **Total equity** | **1,341,787** | 1,281,851 | **1,341,787** | 1,281,851 |
| Total capital – B | **1,673,495** | 1,546,887 | **1,661,989** | 1,563,329 |
| Ratio - % - A/B | **19.82** | 17.13 | **19.27** | 18.01 |

## 5. Financial instruments by category

### 5.1 Classification of financial assets

Financial assets are classified according to the table below as at September 30, 2026 and December 31, 2025:

| | 09/30/2026 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **Amortized cost** | **Fair value through profit or loss** | **Amortized cost** | **Fair value through profit or loss** |
| Cash and cash equivalents | **-** | **29,020** | **-** | **29,826** |
| Short-term investments in local currency | **-** | **131,782** | **-** | **167,687** |
| Short-term investments in foreign currency | **-** | **31,894** | **-** | **31,894** |
| Trade accounts receivable and other receivables | **669,669** | **-** | **683,834** | **-** |
| **Total** | **669,669** | **192,696** | **683,834** | **229,407** |

| | 12/31/2025 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Amortized cost | Fair value through profit or loss | Amortized cost | Fair value through profit or loss |
| Cash and cash equivalents | - | 42,541 | - | 43,745 |
| Short-term investments in local currency | - | 362,017 | - | 372,007 |
| Short-term investments in foreign currency | - | 14,744 | | 14,744 |
| Trade accounts receivable and other receivables | 664,971 | - | 672,045 | - |
| Total | 664,971 | 419,302 | 672,045 | 430,496 |

## 5.2 Classification of financial liabilities

| | **09/30/2026** | | | |
|---|---|---|---|---|
| | **Individual** | | **Consolidated** | |
| | **Amortized cost** | **Fair value through profit or loss** | **Amortized cost** | **Fair value through profit or loss** |
| Trade accounts payable | **707,109** | **-** | **699,701** | **-** |
| Loans and financing | **524,404** | **-** | **549,609** | **-** |
| Lease obligations | **794,805** | **-** | **794,805** | **-** |
| **Total** | **2,026,318** | **-** | **2,044,115** | **-** |

| | 12/31/2025 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Amortized cost | Fair value through profit or loss | Amortized cost | Fair value through profit or loss |
| Trade accounts payable | 734,761 | - | 725,307 | - |
| Loans and financing | 684,338 | - | 711,974 | - |
| Lease obligations | 794,291 | - | 794,291 | - |
| Derivative financial instruments | - | 5,354 | - | 5,354 |
| Debts with related parties | 27,000 | - | - | - |
| Total | 2,240,390 | 5,354 | 2,231,572 | 5,354 |

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.

As at September 30, 2026, the estimated fair value of loans and financing was R$516,156 in individual and R$539,524 in consolidated (R$645,261 in individual and R$667,231 in consolidated as at September 30, 2025), compared to the respective carrying amounts of R$524,404 and R$ 549,609 (R$670,119 in individual and R$697,357 in consolidated as at September 30, 2025). The fair value measurement was based on the market rates prevailing at the reporting date for financial instruments with similar characteristics, considering their nature, term and credit risks. The difference between the fair value and the carrying amount mainly reflects the increase in interest rates.

### 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, 2026.

## 6. Cash and cash equivalents and marketable securities

### 6.1 Cash and cash equivalents

| | | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | **Average rate (p.a.)** | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Cash on hand (retail branches) | - | **5,150** | 5,155 | **5,150** | 5,155 |
| Short-term bank deposits | - | **4,263** | 14,086 | **5,068** | 15,290 |
| Short-term investments – fixed income (*) | 95% of CDI | **19,607** | 23,300 | **19,608** | 23,300 |
| **Total** | | **29,020** | 42,541 | **29,826** | 43,745 |

(*) 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

| | | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | **Average rate (p.a.)** | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Exclusive investment fund | 102.2% of CDI | **131,782** | 362,017 | **167,641** | 363,884 |
| Bradesco referenced fund | 105.5% of CDI | **-** | - | **46** | 8,123 |
| **Total** | | **131,782** | 362,017 | **167,687** | 372,007 |
| Short-term investments in foreign currency* | 4.3% (*) | **31,894** | 14,744 | **31,894** | 14,744 |
| **Total** | | **163,676** | 376,761 | **199,581** | 386,751 |

(*) Fixed rate.

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 in local currency by type are broken down as follows:

| | Consolidated | |
|---|---|---|
| **Type** | **09/30/2026** | 12/31/2025 |
| Investment funds | **67,116** | 197,708 |
| Financial Treasury Bills (LFT) | **100,571** | 174,299 |
| **Total** | **167,687** | 372,007 |

## 7. Trade accounts receivable

### 7.1 Breakdown of trade accounts receivable

Trade accounts receivable comprise receivables for the sales of goods:

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Trade accounts receivable | **579,565** | 572,397 | **592,866** | 579,117 |
| Allowance for expected credit losses and finance charges | **(7,831)** | (4,935) | **(7,831)** | (4,935) |
| **Total** | **571,734** | 567,462 | **585,035** | 574,182 |

## 7.2 Aging list of trade receivables

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Current** | | |
| Up to 30 days | **342,744** | 335,792 |
| 31 to 60 days | **127,107** | 130,580 |
| 61 to 90 days | **62,498** | 61,377 |
| 91 to 120 days | **18,848** | 20,439 |
| 121 to 150 days | **8,047** | 11,925 |
| 151 to 180 days | **1,319** | 1,420 |
| Over 180 days | **778** | 757 |
| | **561,341** | 562,290 |
| **Past due** | | |
| Up to 30 days | **6,891** | 2,507 |
| 31 to 90 days | **4,624** | 1,642 |
| Over 90 days | **6,709** | 5,958 |
| | **18,224** | 10,107 |
| Allowance for expected credit losses | **(7,831)** | (4,935) |
| **Total - Individual** | **571,734** | 567,462 |
| Trade receivables (Lifar) – Current | **12,010** | 4,708 |
| Trade receivables (Lifar) – Past due | **1,291** | 2,012 |
| **Total - Consolidated** | **585,035** | 574,182 |

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

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | 09/30/2026 | 12/31/2025 | 09/30/2026 | 12/31/2025 |
| Balance at the beginning of the period | **(4,935)** | (7,956) | **(4,935)** | (7,956) |
| Additional allowance | **(3,460)** | (2,127) | **(3,460)** | (2,127) |
| Allowance amounts written off | **564** | 5,148 | **564** | 5,148 |
| **Total** | **(7,831)** | (4,935) | **(7,831)** | (4,935) |

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 | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Goods for resale | **1,229,496** | 1,129,241 | **1,229,514** | 1,130,513 |
| Finished products | **-** | - | **9,592** | 7,957 |
| Raw materials | **-** | - | **5,881** | 5,580 |
| Consumables/storeroom supplies | **14,521** | 13,551 | **27,038** | 22,740 |
| (-) Provision for inventory losses | **(131)** | (176) | **(337)** | (236) |
| **Total** | **1,243,886** | 1,142,616 | **1,271,688** | 1,166,554 |

## 8.2 Estimated inventory losses

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Opening balance | **(176)** | (7) | **(236)** | (7) |
| Additional provision | **(3)** | (1,988) | **(249)** | (2,278) |
| Provision amounts written off | **48** | 1,819 | **148** | 2,049 |
| Closing balance | **(131)** | (176) | **(337)** | (236) |

# 9. Income and social contribution taxes recoverable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Corporate Income Tax (IRPJ) | **4,698** | 3,560 | **5,396** | 4,983 |
| Social Contribution Tax on Net Profit (CSLL) | **32** | - | **172** | 141 |
| **Total** | **4,730** | 3,560 | **5,568** | 5,124 |

## 10. Taxes recoverable

### 10.1 Breakdown of taxes recoverable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| **Current** | | | | |
| State Value-Added Tax (ICMS) | **26,095** | 21,914 | **27,101** | 22,047 |
| Contribution Tax on Gross Revenue for Social Integration Program (PIS) | **450** | 123 | **463** | 123 |
| Contribution Tax on Gross Revenue for Social Security Financing (COFINS) | **2,074** | 544 | **2,134** | 544 |
| Federal VAT (IPI) | **-** | - | **1,338** | - |
| Other | **224** | 240 | **224** | 240 |
| **Total** | **28,843** | 22,821 | **31,260** | 22,954 |
| **Noncurrent** | | | | |
| State Value-Added Tax (ICMS) | **15,282** | 14,465 | **15,282** | 14,465 |
| **Total** | **15,282** | 14,465 | **15,282** | 14,465 |

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

On May 31, 2023, a final and unappealable decision was awarded by the State of Santa Catarina Court of Justice, which recognized the right to recovery of ICMS-ST (tax substitution regime) amounts paid in excess of the amounts effectively due on sales, due to the calculation methodology adopted in the state of Santa Catarina.

On January 14, 2026, the Finance Department of the State of Santa Catarina issued a partial order in the lawsuit, through case number 251900005710815.

In August 2026, a final decision was issued regarding writ of mandamus No. 5020137-92.2026.8.24.0023, which determined the approval and validation of the remaining credits, as well as the monetary restatement calculated by the SELIC rate, from the date of each payment made improperly or in a higher amount up to the actual utilization of the credit. Complying with the decision, Opinion No. 03/2026/SEF/GESMED, of September 28, 2026, recommended the approval and validation of the monetary restatement by the SELIC rate, through case numbers 251900005710815 and 261900003122350.

Up to the third quarter of 2026, the Company calculated and recorded the partial credits related to the periods from 2011 to 2017, in the amount of R$ 15,246 (R$ 10,819 in principal and R$ 4,427 in monetary restatement). The lawsuit is in the process of calculation and final validation, and the complementary credits will be recorded over the next months.

Offsets began in the accessory obligation related to March 2026, in the amount of R$ 4,521 (R$ 4,359 in principal and R$ 162 in monetary restatement). The remaining credit balance will be offset in the next years.

## 10.3 Exclusion of ICMS-ST from the PIS and COFINS tax bases

On September 13, 2024, the decision that allows the recovery of PIS and COFINS amounts related to the exclusion of ICMS-ST from the PIS and COFINS tax bases owed by substituted taxpayers became final and unappealable at the Superior Court of Justice (TRF-4), granting rights to credits from September 2018 to September 2024.
Until the second quarter of 2026, an amount of R$33,162 had been recognized, consisting of R$24,563 in principal and R$8,599 in monetary restatement. Offsets began in February 2025 and the total amount was fully offset throughout 2025 and 2026.

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## 11. Investments in subsidiaries

### 11.1 Changes in investments

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

| | 09/30/2026 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Share capital** | **Shares held (unit)** | **(%) interest** | **Equity** | **Net income for the period** | **Opening balance at January 1** | **Equity pickup** | **Dividends/capital increase** | **Total investments** |
| Dimesul Gestão Imobiliária Ltda. | **8,978** | **19,999** | **99.99%** | **37,319** | **5,619** | **31,699** | **5,619** | **-** | **37,318** |
| Laboratório Industrial Farmacêutico Lifar Ltda. | **12,478** | **1,247,837,668** | **99.99%** | **46,150** | **2,770** | **41,143** | **1,502** | **-** | **42,645** |
| **Total** | | | | | | **72,842** | **7,121** | **-** | **79,963** |

| | 12/31/2025 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Share capital | Shares held (unit) | (%) interest | Equity | Net income (loss) for the year | Opening balance at January 1 | Equity pickup | Dividends/capital increase | Total investments |
| Dimesul Gestão Imobiliária Ltda. | 8,978 | 19,999 | 99.99% | 31,700 | 4,294 | 52,903 | 4,294 | (25,499) | 31,699 |
| Laboratório Industrial Farmacêutico Lifar Ltda. | 12,478 | 1,247,837,668 | 99.99% | 43,379 | (60) | 29,239 | (78) | 11,978 | 41,143 |
| Total | | | | | | 82,142 | 4,216 | (13,521) | 72,842 |

## 11.2 Breakdown of investments

Information related to the subsidiaries is shown below:

| | 09/30/2026 | | | |
|---|---|---|---|---|
| **Subsidiaries in 2026** | **Control** | **Total assets** | **Total liabilities** | **Equity** |
| Dimesul Gestão Imobiliária Ltda. | Direct interest | **38,041** | **722** | **37,319** |
| Laboratório Industrial Farmacêutico Lifar Ltda. | Direct interest | **80,476** | **34,326** | **46,150** |
| Lifar Distribuidora de Produtos Farmacêuticos Ltda. | Indirect interest | **17,283** | **7,087** | **10,196** |

| | 12/31/2025 | | | |
|---|---|---|---|---|
| Subsidiaries in 2025 | **Control** | **Total assets** | Total liabilities | Equity |
| Dimesul Gestão Imobiliária Ltda. | Direct interest | 32,355 | 656 | 31,700 |
| Laboratório Industrial Farmacêutico Lifar Ltda. | Direct interest | 77,416 | 34,037 | 43,379 |
| Lifar Distribuidora de Produtos Farmacêuticos Ltda. | Indirect interest | 12,232 | 4,177 | 8,055 |

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

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

| | Properties | Machinery and equipment | Furniture and fixtures | Facilities | Computers and peripherals | Vehicles and aircraft | Improvements | PPE in progress | Total |
|---|---|---|---|---|---|---|---|---|---|
| Balance as at December 31, 2025 | | | | | | | | | |
| Cost | 98,992 | 89,353 | 87,387 | 190,660 | 101,466 | 21,258 | 334,908 | 22,775 | 946,799 |
| Accumulated depreciation | (14,029) | (33,592) | (33,621) | (93,238) | (67,288) | (2,867) | (99,123) | - | (343,758) |
| Net balance as at December 31, 2025 | 84,963 | 55,761 | 53,766 | 97,422 | 34,178 | 18,391 | 235,785 | 22,775 | 603,041 |
| As at September 30, 2026 | | | | | | | | | |
| Acquisitions | **89** | **7,308** | **11,878** | **2,768** | **11,791** | **-** | **443** | **45,291** | **79,568** |
| Write-offs | **-** | **(88)** | **(130)** | **(525)** | **(305)** | **-** | **(2,010)** | **-** | **(3,058)** |
| Depreciation | **(1,144)** | **(4,270)** | **(5,729)** | **(12,093)** | **(9,516)** | **(557)** | **(18,051)** | **-** | **(51,360)** |
| Transfers | **(313)** | **(15)** | **(50)** | **10** | **2,468** | **-** | **33,221** | **(35,321)** | **-** |
| **Net balance** | **83,595** | **58,696** | **59,735** | **87,582** | **38,616** | **17,834** | **249,388** | **32,745** | **628,191** |
| As at September 30, 2026 | | | | | | | | | |
| Cost | **98,764** | **96,481** | **98,737** | **191,449** | **112,213** | **21,236** | **365,396** | **32,745** | **1,017,021** |
| Accumulated depreciation | **(15,169)** | **(37,785)** | **(39,002)** | **(103,867)** | **(73,597)** | **(3,402)** | **(116,008)** | **-** | **(388,830)** |
| **Net book balance** | **83,595** | **58,696** | **59,735** | **87,582** | **38,616** | **17,834** | **249,388** | **32,745** | **628,191** |

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

| | Properties | Machinery and equipment | Furniture and fixtures | Facilities | Computers and peripherals | Vehicles and aircraft | Improvements | PPE in progress | Total |
|---|---|---|---|---|---|---|---|---|---|
| Balance as at December 31, 2025 | | | | | | | | | |
| Cost | 101,795 | 96,749 | 87,870 | 196,312 | 101,816 | 21,258 | 341,353 | 22,775 | 969,928 |
| Accumulated depreciation | (15,437) | (36,065) | (33,830) | (96,274) | (67,464) | (2,867) | (101,423) | - | (353,360) |
| Net balance as at December 31, 2025 | 86,358 | 60,684 | 54,040 | 100,038 | 34,352 | 18,391 | 239,930 | 22,775 | 616,568 |
| As at September 30, 2026 | | | | | | | | | |
| Acquisitions | **240** | **7,476** | **11,969** | **3,059** | **12,015** | **-** | **983** | **45,291** | **81,033** |
| Write-offs | **(76)** | **(88)** | **(131)** | **(525)** | **(309)** | **-** | **(2,010)** | **-** | **(3,139)** |
| Depreciation | **(1,155)** | **(4,612)** | **(5,757)** | **(12,393)** | **(9,574)** | **(557)** | **(18,331)** | **-** | **(52,379)** |
| Transfers | **(313)** | **(15)** | **(50)** | **10** | **2,468** | **-** | **33,221** | **(35,321)** | **-** |
| **Net balance** | **85,054** | **63,445** | **60,071** | **90,189** | **38,952** | **17,834** | **253,793** | **32,745** | **642,083** |
| As at September 30, 2026 | | | | | | | | | |
| Cost | **101,516** | **104,045** | **99,311** | **197,393** | **112,782** | **21,236** | **372,381** | **32,745** | **1,041,409** |
| Accumulated depreciation | **(16,462)** | **(40,600)** | **(39,240)** | **(107,204)** | **(73,830)** | **(3,402)** | **(118,588)** | **-** | **(399,326)** |
| **Net book balance** | **85,054** | **63,445** | **60,071** | **90,189** | **38,952** | **17,834** | **253,793** | **32,745** | **642,083** |

### 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.) | |
|---|---|---|
| | **2026** | 2025 |
| 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 changes in intangible assets (Individual)

| | Individual | | | |
|---|---|---|---|---|
| | **Commerce Fund** | **Software** | **Trademarks and formulas** | **Total** |
| Balance as at December 31, 2025 | | | | |
| Cost | 26,150 | 213,034 | 361 | 239,545 |
| Accumulated amortization | (21,081) | (111,290) | (13) | (132,384) |
| Net balance as at December 31, 2025 | 5,069 | 101,744 | 348 | 107,161 |
| | | | | |
| As at September 30, 2026 | | | | |
| Acquisitions | **1,264** | **23,963** | **-** | **25,227** |
| Amortization | **(954)** | **(21,607)** | **-** | **(22,561)** |
| **Net balance** | **5,379** | **104,100** | **348** | **109,827** |
| | | | | |
| As at September 30, 2026 | | | | |
| Cost | **27,314** | **236,996** | **361** | **264,671** |
| Accumulated amortization | **(21,935)** | **(132,896)** | **(13)** | **(154,844)** |
| **Net book balance** | **5,379** | **104,100** | **348** | **109,827** |



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

| | Consolidated | | | |
|---|---|---|---|---|
| | **Commerce Fund** | **Software** | **Trademarks and formulas** | **Total** |
| Balance as at December 31, 2025 | | | | |
| Cost | 26,150 | 214,348 | 1,408 | 241,906 |
| Accumulated amortization | (21,081) | (112,070) | (229) | (133,380) |
| Net balance as at December 31, 2025 | 5,069 | 102,278 | 1,179 | 108,526 |
| | | | | |
| As at September 30, 2026 | | | | |
| Acquisitions | **1,264** | **24,163** | **199** | **25,626** |
| Write-offs | **-** | **-** | **(38)** | **(38)** |
| Amortization | **(954)** | **(21,725)** | **(66)** | **(22,745)** |
| **Net balance** | **5,379** | **104,716** | **1,274** | **111,369** |
| | | | | |
| As at September 30, 2026 | | | | |
| Cost | **27,314** | **238,511** | **1,557** | **267,382** |
| Accumulated amortization | **(21,935)** | **(133,795)** | **(283)** | **(156,013)** |
| **Net book balance** | **5,379** | **104,716** | **1,274** | **111,369** |

### 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.)** | |
|---|---|---|
| | **2026** | 2025 |
| Commerce Fund | **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.



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| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| **Temporary additions** | | | | |
| (Reversal) Provision for inventory losses | **131** | 176 | **337** | 236 |
| (Reversal) Provision for labor and tax indemnities | **7,419** | 6,811 | **8,636** | 7,799 |
| (Reversal) Provision for profit sharing | **-** | 18,190 | **-** | 18,191 |
| (Reversal) Allowance for expected credit losses | **7,831** | 4,935 | **7,831** | 4,935 |
| Net effect - IFRS 16 | **86,312** | 75,493 | **86,312** | 75,493 |
| Fair value - Matching shares | **6,835** | 8,427 | **6,835** | 8,427 |
| Foreign exchange differences – Cash basis | **(222)** | 3,860 | **(222)** | 3,860 |
| Derivative instruments | **-** | 5,354 | **-** | 5,354 |
| Other provisions | **12,261** | 9,840 | **12,414** | 9,903 |
| **Total tax base** | **120,567** | 133,086 | **122,143** | 134,198 |
| | | | | |
| Income tax at the rate of 25% | **30,142** | 33,272 | **30,537** | 33,549 |
| Income tax on tax loss | **-** | 2,621 | **7,093** | 9,472 |
| Social contribution tax at the rate of 9% | **10,851** | 11,978 | **10,993** | 12,078 |
| Social contribution tax on tax loss | **1,553** | 2,383 | **4,106** | 4,850 |
| **Total deferred tax assets** | **42,546** | 50,254 | **52,729** | 59,949 |
| | | | | |
| **Total deferred taxes, net** | **42,546** | 50,254 | **52,729** | 59,949 |

## 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 |
|---|---|---|
| | **09/30/2026** | **09/30/2026** |
| 2026 | **21,274** | **26,365** |
| 2027 | **5,318** | **6,591** |
| 2028 | **5,318** | **6,591** |
| 2029 | **5,318** | **6,591** |
| 2030 | **5,318** | **6,591** |
| **Total** | **42,546** | **52,729** |



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## 15. Reconciliation of income and social contribution taxes

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Income before income tax and social contribution** | **120,773** | 97,566 | **122,725** | 98,652 |
| Combined tax rate | **34%** | 34% | **34%** | 34% |
| Tax expense at nominal rate | **(41,063)** | (33,172) | **(41,727)** | (33,542) |
| Other nondeductible revenue (expenses) | **(1,440)** | 160 | **(1,463)** | 123 |
| Management profit sharing | **(1,557)** | (1,117) | **(1,557)** | (1,117) |
| Interest on equity – Benefit | **16,660** | 10,030 | **16,660** | 10,030 |
| Equity pickup | **2,421** | 837 | **-** | - |
| Credits arising from lawsuits | **637** | 3,208 | **637** | 3,208 |
| Tax incentives – Workers' Meal Program (PAT) | **167** | 179 | **167** | 179 |
| Tax incentives – investment grant – deemed income | **5,332** | 1,894 | **5,332** | 1,894 |
| Reversal of the effect of the taxable profit on the subsidiary using the deemed income regime | **-** | - | **2,374** | 1,636 |
| Taxation under deemed income using gross revenue for the tax base | **-** | - | **(1,380)** | (1,515) |
| Tax incentives – Technological innovation – Benefit | **2,706** | 2,256 | **2,761** | 2,256 |
| Tax incentives – Empresa Cidadã | **938** | - | **938** | - |
| Reversal of tax adjustment effects from prior periods | **158** | - | **229** | - |
| Effect of the portion exempt from the 10% surtax of income tax – benefit | **18** | 18 | **54** | 54 |
| | **(15,023)** | (15,707) | **(16,975)** | (16,794) |
| **Income and social contribution taxes in profit or loss** | | | | |
| Current income tax and social contribution | **(7,315)** | (9,684) | **(9,754)** | (12,298) |
| Deferred income tax and social contribution | **(7,708)** | (6,024) | **(7,221)** | (4,496) |
| **Total income and social contribution taxes** | **(15,023)** | (15,708) | **(16,975)** | (16,794) |
| **Effective rate** | **12.4%** | 16.1% | **13.8%** | 17% |

## 16. Trade accounts payable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Trade accounts payable - domestic | **674,009** | 725,790 | **676,544** | 725,307 |
| Trade accounts payable – related parties | **9,943** | 8,971 | **-** | - |
| Trade accounts payable – forfaiting | **23,157** | - | **23,157** | |
| **Total** | **707,109** | 734,761 | **699,701** | 725,307 |

In 2026, the Company entered into agreements with financial institutions to allow its suppliers, at their sole discretion, to collect receivables in advance from the supply of goods and services. When the supplier opts for the advanced receivables, the credit right is transferred to the financial institution, and the Company makes the payment in the same amount and on the date originally agreed upon with the supplier.



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The Company also entered into commercial agreements, which included receiving premiums previously agreed between the parties. The rates and charges arising from the advanced receivables are defrayed entirely by the suppliers, without any additional costs to the Company.

Considering the contractual conditions and the economic substance of the transactions, Management concluded that these obligations maintain a nature and function similar to other trade accounts payable and remain related to the Company's operating cycle. Consequently, the balances are recognized under "Trade accounts payable – forfaiting", and the corresponding payments are presented as cash flows from operating activities.

As at September 30, 2026, obligations related to forfaiting agreements total R$ 23,157 in the Individual and in the Consolidated and correspond to trade notes already paid to suppliers by financial institutions. The agreements include payment terms equivalent to those practiced with other suppliers, due within 120 days from the invoice issuance date.

## 17. Loans and financing

### 17.1 Breakdown of loans and financing

| | | Individual | | Consolidated | |
|---|---|---|---|---|---|
| | **Rate range (p.a.)** | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| **Domestic currency** | | | | | |
| Debentures – CRI | CDI + 1.30% | **202,379** | 263,339 | **202,379** | 263,339 |
| Debenture – 6th issue | CDI + 0.55% | **162,402** | 167,753 | **162,402** | 167,753 |
| FINEP | TR + 3.30% | **96,747** | 96,719 | **96,747** | 96,719 |
| BNDES - Working capital | 7.42% | **62,876** | 59,539 | **82,697** | 81,791 |
| BNDES Recon | 3.80% | **-** | - | **5,384** | 5,384 |
| **Foreign currency** | | | | | |
| Operation 4131 Itaú (*) | CDI + 0.80% | **-** | 96,988 | **-** | 96,988 |
| **Total** | | **524,404** | 684,338 | **549,609** | 711,974 |
| | | | | | |
| **Current** | | **124,712** | 185,960 | **131,266** | 191,815 |
| **Noncurrent** | | **399,692** | 498,378 | **418,343** | 520,159 |

(*) Operation issued in Euro, translated at the average rate (Euro) of December 31, 2025 (R$6.4692) for which the Company contracted derivative financial instruments (swap) for CDI + 0.80%.

The Executive Board 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 or 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.



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## 17.2 Payment flow of loans and financing

| Year of payment | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| 2026 | **16,973** | 185,960 | **20,397** | 191,815 |
| 2027 | **120,712** | 112,971 | **126,803** | 119,062 |
| 2028 | **177,480** | 176,471 | **183,627** | 182,618 |
| 2029 | **79,425** | 79,376 | **85,573** | 85,524 |
| 2028 to 2036 | **129,814** | 129,560 | **133,209** | 132,955 |
| **Total** | **524,404** | 684,338 | **549,609** | 711,974 |

## 17.3 Debt Service Coverage Ratio ("DSCR") greater than or equal to 1.2 times

**In which:** "'DSCR" means the ratio of Adjusted EBITDA (as defined below) to Debt Service; and "Debt Service" means the finance costs related to the last 12 months, calculated on an accrual basis, on a consolidated basis by the Issuer, namely: (a) interest related to bank debt (net of income from short-term investments), (b) the cash-impact portion of inflation adjustments and foreign exchange fluctuations on interest related to debt instruments, (c) interest paid on the Debentures and other securities issued in the domestic and international financial and capital markets (net of income from investments in securities and public or private securities of any nature), (d) cash-impact finance costs related to intragroup loans recorded in liabilities (net of cash-impact finance income received in connection with intragroup loans recorded in assets), as well as (e) the amount effectively disbursed in connection with liabilities arising from debt hedging derivatives (net of amounts effectively received in connection with assets arising from debt hedging derivatives).

## 17.4 Adjusted Net Debt/Adjusted EBITDA ratio, calculated in accordance with the methodology set forth below, not exceeding 2.5 times

**In which**: for purposes of calculating Adjusted EBITDA, the accumulated performance over the 12 months preceding the closing date of the financial statements shall be considered, which will be determined based on the consolidated balance sheets for March, June, September, and December of each fiscal year. For the purposes of this item: "Adjusted Net Debt" means the sum of the amounts corresponding to: (i) short-term bank loans; (ii) short-term debentures; (iii) long-term bank loans; (iv) long-term debentures; (v) long-term loans; (vi) short-term bank leasing operations; (vii) long-term bank leasing operations; (viii) accounts payable or receivable related to derivative transactions, if any, less cash and cash equivalents, short-term investments, and marketable securities; and also (ix) all intragroup loans, whether assets or liabilities, entered into among group companies, associates or not; "Adjusted EBITDA", as provided for in CVM Instruction 527, dated October 4, 2012, as amended; and "Net Debt / Adjusted EBITDA" means the Adjusted Net Debt-to-Adjusted EBITDA ratio.

The Company is compliant with all covenants as at September 30, 2026.



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The loan agreements currently in force also contain non-financial covenants on accelerated maturity, the most relevant of which are described below:

- Defaulting on debts and/or other contracts with financial institutions that are lenders;
- Enforcement of judicial or extrajudicial measures that may affect the Company's ability to pay;
- Transfer of debts to third parties without the consent of lenders;
- Changes to the Company's corporate purpose or changes in shareholding control without the financial institution formally expressing its consent and maintaining the agreements.

## 17.5 Cash flows from financing activities

### 17.5.a Cash flows from financing activities - Individual

| | Individual | | | |
|---|---|---|---|---|
| | **Finance leases** | **Loans, financing and debentures** | **Interest on equity payable** | **Total** |
| Balance as at December 31, 2025 | 794,291 | 684,338 | 58,018 | 1,536,647 |
| **Changes in cash** | **(161,254)** | **(208,016)** | **(35,603)** | **(404,873)** |
| Payment of financing activities - principal | **-** | **(140,000)** | **-** | **(140,000)** |
| Transaction costs | **-** | **1,082** | | **1,082** |
| Payment of IOE | **-** | **-** | **(35,603)** | **(35,603)** |
| Leases paid | **(100,662)** | **-** | **-** | **(100,662)** |
| Interest paid in the year | **(60,592)** | **(69,098)** | **-** | **(129,690)** |
| **Noncash changes** | **161,768** | **48,082** | **42,485** | **252,335** |
| Remeasurement of contracts and new contracts - IFRS 16 | **111,320** | **-** | **-** | **111,320** |
| Write-offs of contracts - IFRS 16 | **(10,144)** | **-** | **-** | **(10,144)** |
| IOE recognized in the period | **-** | **-** | **42,485** | **42,485** |
| Interest recognized in the year | **60,592** | **48,082** | **-** | **108,674** |
| **Balance as at September 30, 2026** | **794,805** | **524,404** | **64,900** | **1,384,109** |



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### 17.5.b Cash flows from financing activities - Consolidated

| | Consolidated | | | |
|---|---|---|---|---|
| | **Finance leases** | **Loans, financing and debentures** | **Interest on equity payable** | **Total** |
| Balance as at December 31, 2025 | 794,291 | 711,974 | 58,018 | 1,564,283 |
| **Changes in cash** | **(161,254)** | **(211,701)** | **(35,603)** | **(408,558)** |
| Payment of financing activities - principal | **-** | **(142,740)** | **-** | **(142,740)** |
| Transaction costs | **-** | **1,082** | **-** | **1,082** |
| Payment of IOE | **-** | **-** | **(35,603)** | **(35,603)** |
| Leases paid | **(100,662)** | **-** | **-** | **(100,662)** |
| Interest paid in the period | **(60,592)** | **(70,043)** | **-** | **(130,635)** |
| **Noncash changes** | **161,768** | **49,336** | **42,485** | **253,589** |
| Remeasurement of contracts and new contracts - IFRS 16 | **111,320** | **-** | **-** | **111,320** |
| Write-offs of contracts - IFRS 16 | **(10,144)** | **-** | **-** | **(10,144)** |
| IOE recognized in the period | **-** | **-** | **42,485** | **42,485** |
| Interest recognized in the period | **60,592** | **49,336** | **-** | **109,928** |
| **Balance as at September 30, 2026** | **794,805** | **549,609** | **64,900** | **1,409,314** |

The balances of loans and financing as at September 30, 2026 and December 31, 2025 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 | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| IRPJ | **4,392** | 4,170 | **5,190** | 4,848 |
| CSLL | **1,897** | 1,789 | **2,189** | 2,037 |
| PIS | **159** | 641 | **205** | 705 |
| COFINS | **719** | 2,966 | **936** | 3,269 |
| IRRF | **5,693** | 8,320 | **5,732** | 8,454 |
| ICMS | **62,458** | 35,554 | **65,820** | 37,803 |
| Other payables | **2,012** | 2,122 | **2,578** | 2,521 |
| **Total** | **77,330** | 55,562 | **82,650** | 59,637 |

## 19. Profit sharing payable

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Employee profit sharing | **-** | 18,190 | **-** | 18,401 |
| **Total** | **-** | 18,190 | **-** | 18,401 |



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## 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)** | **09/30/2026** |
| Properties | 2 to 16 | **704,951** |
| Vehicles | 2 to 3 | **3,541** |
| **Total** | | **708,492** |

### 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, 2025 | 715,063 | 3,734 | 718,797 |
| New contracts and remeasurement | **109,752** | **1,568** | **111,320** |
| Terminations | **(9,156)** | **-** | **(9,156)** |
| Amortization | **(110,708)** | **(1,761)** | **(112,469)** |
| **Balance as at September 30, 2026** | **704,951** | **3,541** | **708,492** |



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## 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, 2026 were as follows:

| | Individual and Consolidated | | |
|---|---|---|---|
| | **Properties** | **Vehicles** | **Total** |
| Balance as at December 31, 2025 | 790,309 | 3,982 | 794,291 |
| New contracts and remeasurement | **109,752** | **1,568** | **111,320** |
| Write-offs | **(10,144)** | **-** | **(10,144)** |
| Interest | **60,277** | **315** | **60,592** |
| Payment of leases | **(159,139)** | **(2,115)** | **(161,254)** |
| **Balance as at September 30, 2026** | **791,055** | **3,750** | **794,805** |
| | | | |
| **Current** | **139,674** | **2,118** | **141,792** |
| **Noncurrent** | **651,381** | **1,632** | **653,013** |

## 20.4 Amount recognized in profit or loss

| | Individual and Consolidated | | | |
|---|---|---|---|---|
| | **Quarter** | | **Accumulated** | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Recognition in profit or loss** | | | | |
| Amortization of right of use | **37,789** | 35,692 | **112,469** | 105,450 |
| Interest on lease liabilities | **20,652** | 17,681 | **60,592** | 51,842 |

## 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 16% p.a.
- Incremental rate applied corresponds to the weighted average of the Company's loan funding rates, currently at 13.49% p.a.



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Also, the Company presents below the maturity analysis of lease liabilities, with the disclosure of non-discounted future payment flows as at September 30, 2026.
In addition, for information purposes, we segregate below the principal and interest amounts. This additional information is not required by NBC TG 06 (R3) and is only given in order to improve transparency and reconciliation..

| | Individual and Consolidated | | |
|---|---|---|---|
| **As at September 30, 2026** | **Effective principal flow** | **Estimated interest (i)** | **Inflated flow** |
| <1 year | **220,609** | **48,075** | **172,534** |
| 1 to 3 years | **383,606** | **91,765** | **291,841** |
| 3 to 5 years | **255,712** | **73,279** | **182,432** |
| >5 years | **227,358** | **79,361** | **147,998** |
| **Total** | **1,087,285** | **292,480** | **794,805** |

(i) The present value of leases payable was calculated considering the projection for future fixed payments, discounted by the rate of 13.49% p.a. (12.88% p.a. - Dec/25), 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$863,250 in contractual flow, with a PIS/COFINS projection of R$81,167.

## 21. Provisions for contingencies

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 the Executive Board, supported by the opinion of its external and internal legal advisors.

### 21.1 Breakdown of provisions for contingencies

Provisions are recognized for proceedings assessed as probable losses, as follows:

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| Labor | **7,419** | 6,635 | **7,513** | 6,739 |
| Tax | **-** | - | **1,123** | 884 |
| **Noncurrent** | **7,419** | 6,635 | **8,636** | 7,623 |
| | | | | |
| **Judicial deposits** | **2,848** | 4,205 | **2,848** | 4,205 |



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### 21.2 Changes in provisions for contingencies

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

| | Individual | | Consolidated | |
|---|---|---|---|---|
| | **09/30/2026** | 12/31/2025 | **09/30/2026** | 12/31/2025 |
| **Labor and tax** | | | | |
| **Balance at the beginning of the year** | **6,635** | 6,348 | **7,623** | 7,368 |
| New provisions | **4,768** | 5,580 | **5,086** | 5,912 |
| Write-offs due to payment | **(3,902)** | (4,355) | **(3,902)** | (4,355) |
| Reversal | **(82)** | (938) | **(171)** | (1,302) |
| **Balance at the end of the year** | **7,419** | 6,635 | **8,636** | 7,623 |

### 21.3 Lawsuits assessed as possible loss

The lawsuits assessed as possible losses based on the Company's legal counsel's opinion as at September 30, 2026 and December 31, 2025 are described below.

| | **09/30/2026** | | | |
|---|---|---|---|---|
| | **Individual** | | **Consolidated** | |
| | **Number** | **Amount** | **Number** | **Amount** |
| Civil | **7** | **477** | **7** | **477** |
| Labor* | **790** | **37,065** | **803** | **37,655** |
| Total | **797** | **37,542** | **810** | **38,132** |

| | 12/31/2025 | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | Number | Amount | Number | Amount |
| Civil | 6 | 680 | 6 | 680 |
| Labor* | 693 | 29,679 | 709 | 30,030 |
| Total | 699 | 30,359 | 715 | 30,710 |

*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, 2026, a capital increase from R$1,227,143 to R$1,294,032 was approved (R$1,279,584 net of share issue costs), through full capitalization of the Reserve for Future Capital Increase, without issue of new shares. The Company's capital comprises 150,377,481 registered, book-entry, common shares with no par value.



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## 22.2 Treasury shares

At September 30, 2026, the Company had 1,166,855 treasury shares (1,692,866 at December 31, 2025), whose average cost value was R$12,411(R$21,359 at December 31, 2025). The share market price as at September 30, 2026 was R$12.70 (R$11.99 at December 30, 2025).

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 the first quarter of 2026, 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 453,448 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 2026, the treasury shares account was impacted by the grant of shares under the 7th program at R$5,463 (R$3,697 in the second quarter of 2025, relating to the 6th program), and by the transfer of shares exercised during the period, relating to the vesting of the Matching Shares Program, involving a total of 45,497 shares, with no financial impact. Changes in treasury shares are as follows:

| | Individual | |
|---|---|---|
| | **Common shares** | **R$** |
| Balance as at 12/31/2025 | (1,692,866) | (21,359) |
| Acquisition of shares | **(326,300)** | **(4,256)** |
| Shares granted under the 7th program | **353,366** | **5,463** |
| Disposal/transfer of shares – in advance | **453,448** | **7,038** |
| Disposal/transfer of shares – exercise of vesting | **45,497** | **703** |
| **Balance as at 09/30/2026** | **(1,166,855)** | **(12,411)** |

| | Share price | | |
|---|---|---|---|
| | **Minimum** | **Maximum** | **Average cost** |
| From 01/01/2025 to 12/31/2025 | 7.89 | 11.99 | 9.20 |
| **From 01/01/2026 to 09/30/2026** | **10.51** | **16.34** | **12.90** |

## 22.3 Income reserves

### 22.3.1 Reserve for future capital increase

As at December 31, 2025, as approved at the Board of Directors' meeting, the Company incorporated the balance of the tax incentive reserve into the income reserve, with the subsequent capitalization of R$180,684, further reinforcing its capital structure.



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Also in December 2025, a reserve for future capital increase of R$ 66,889 was set up, which was contributed to share capital at an Special General Meeting held, on second call, on May 22, 2026, in accordance with the management proposal disclosed to the market on March 31, 2026.

### 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. 6404/76, article 193, capped at 20% of capital.

### 22.3.3 Dividends and interest on equity additional to those proposed

The mandatory minimum dividends of 25% are recognized pursuant to the statutory provisions. The additional amount, when approved by the Board of Directors in the performance of its statutory duties, is directly recognized in liabilities, considering the obligation assumed on the respective resolution date, with the subsequent Annual Shareholders' Meeting being intended for the ratification.

### 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. Management proposed the payment of compensation to shareholders through interest on equity, which is incorporated into mandatory minimum dividends, as permitted by the prevailing laws.
The resolved amount of interest on equity as well as the value per share are described below:

| Date of resolution | Amount | Installments | Net unit value per share | Date of payment | | | |
|---|---|---|---|---|---|---|---|
| | | | | 1st installment | 2nd installment | 3rd installment | 4th installment |
| **09/21/2026** | **18,000** | **3** | **0.09950859** | **03/31/2028** | **04/30/2028** | **05/31/2028** | **-** |
| **06/23/2026** | **18,000** | **4** | **0.09946413** | **03/31/2027** | **04/30/2027** | **05/31/2027** | **08/31/2027** |
| **03/23/2026** | **13,000** | **3** | **0.07414344** | **03/31/2027** | **04/30/2027** | **05/31/2027** | **-** |
| 12/31/2025 | 22,000 | 3 | 0.12568861 | 03/31/2027 | 04/30/2027 | 05/31/2027 | - |

### 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.



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## 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 five (5) and minimum of one (1) Matching Share for each common share of the Company, acquired under the Plan ("Own shares"), up to the limit established in their respective Private Share Granting Instruments and Adhesion to Dimed's Matching Share Plan, provided that certain conditions are met.
Matching shares will be subject to a progressive Vesting period of three 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 | 1/3 (one third) of the total Matching Shares |
| 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 |

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 as at December 31, 2024** | 640,939 | 1,199,412 |
| Options granted | 240,192 | 847,474 |
| Options exercised | - | (578,590) |
| Dissenting holders | - | (4,876) |
| **Balance as at December 31, 2025** | 881,131 | 1,463,420 |
| **Options granted** | **353,366** | **1,242,022** |
| **Options exercised (*)** | **-** | **(695,719)** |
| **Dissenting holders** | **-** | **(12,166)** |
| **Balances as at September 30, 2026** | **1,234,497** | **1,997,557** |

(*) The gross number of mature Matching shares was converted into 498,945 net shares in 2026.

### 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.



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The accumulated amount recognized by the Company in 2026 as fair value of the Matching Shares programs until the current quarter was R$5,751 (R$4,503 in 2025). In the third quarter of 2026 the amount was R$ 2,739 (R$ 1,969 in the third quarter of 2025).

## 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.

| | **09/30/2026** | 12/31/2025 |
|---|---|---|
| | **Common shares (ON)** | Common shares (ON) |
| **Number of shares** | | |
| Total weighted average number of shares | **150,377,481** | 150,377,481 |
| Weighted number of treasury shares | **(1,276,488)** | (1,340,728) |
| Weighted average number of outstanding shares | **149,100,993** | 149,036,753 |
| % of shares in relation to the total number | **100%** | 100% |
| | | |
| **Basic earnings per share** | | |
| Numerator: Net income attributable to each class of shares (R$) | **105,749,789** | 124,605,259 |
| Denominator: Weighted average number of outstanding shares | **149,100,993** | 149,036,753 |
| **Basic earnings per share (R$)** | **0.71** | 0.84 |
| | | |
| **Diluted earnings per share** | | |
| Numerator: Net income attributable to each class of shares (R$) | **105,749,789** | 124,605,259 |
| Denominator: Weighted average number of outstanding shares and matching shares | **150,460,953** | 150,227,680 |
| **Diluted earnings per share (R$)** | **0.70** | 0.83 |

## 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 (individual and consolidated) is as follows:



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| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Gross sales of products and services | **1,699,293** | 1,473,632 | **1,705,175** | 1,479,487 |
| Sales taxes | **(112,120)** | (86,284) | **(113,338)** | (87,613) |
| Returns and unconditional discounts | **(17,283)** | (16,966) | **(18,303)** | (17,878) |
| **Net revenue** | **1,569,890** | 1,370,382 | **1,573,534** | 1,373,996 |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Gross sales of products and services | **4,885,907** | 4,234,447 | **4,911,282** | 4,249,910 |
| Sales taxes | **(321,111)** | (251,325) | **(326,434)** | (254,387) |
| Returns and unconditional discounts | **(50,555)** | (46,544) | **(52,503)** | (49,093) |
| **Net revenue** | **4,514,241** | 3,936,578 | **4,532,345** | 3,946,430 |

## 26. Cost of goods sold and services provided

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Cost of products sold | **(1,152,517)** | (1,033,579) | **(1,148,319)** | (1,019,997) |
| Cost of real properties sold | **-** | - | **(2,349)** | (12,981) |
| Reimbursement of capital contribution costs | **95,885** | 116,531 | **95,885** | 116,531 |
| Revenue – campaign funds | **66** | 292 | **66** | 292 |
| Taxes on funds | **(8,876)** | (10,806) | **(8,876)** | (10,806) |
| **Total** | **(1,065,442)** | (927,562) | **(1,063,593)** | (926,961) |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Cost of products sold | **(3,326,843)** | (2,960,457) | **(3,320,366)** | (2,929,443) |
| Cost of real properties sold | **-** | - | **(7,684)** | (31,040) |
| Reimbursement of capital contribution costs | **288,852** | 324,821 | **288,852** | 324,821 |
| Revenue – campaign funds | **139** | 1,006 | **139** | 1,006 |
| Taxes on funds | **(26,732)** | (30,139) | **(26,732)** | (30,139) |
| **Total** | **(3,064,584)** | (2,664,769) | **(3,065,791)** | (2,664,795) |

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.



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## 27. Expenses by nature

### 27.1 Breakdown of selling expenses

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Selling expenses** | | | | |
| Personnel expenses | **(199,894)** | (175,998) | **(200,565)** | (176,474) |
| Expenses with utilities and services | **(23,032)** | (22,182) | **(23,181)** | (22,347) |
| Lease expenses | **(16,653)** | (14,467) | **(16,711)** | (14,320) |
| Freight expenses | **(19,876)** | (17,087) | **(20,377)** | (17,393) |
| Credit card fee expenses | **(19,639)** | (16,447) | **(19,693)** | (16,507) |
| Advertising expenses | **(14,511)** | (11,501) | **(14,550)** | (11,518) |
| Depreciation and amortization expenses | **(58,939)** | (55,073) | **(58,953)** | (55,084) |
| Employee profit sharing | **(73)** | (278) | **(73)** | (278) |
| Software maintenance and licensing expenses | **(5,853)** | (3,778) | **(5,884)** | (3,785) |
| Use and consumption expenses | **(7,447)** | (6,440) | **(7,516)** | (6,524) |
| Insurance expenses | **(1,776)** | (1,501) | **(1,792)** | (1,519) |
| Inventory losses | **(7,826)** | (9,135) | **(8,278)** | (9,776) |
| Other selling expenses | **(6,420)** | (5,193) | **(7,018)** | (5,295) |
| **Total** | **(381,939)** | (339,080) | **(384,591)** | (340,820) |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Selling expenses** | | | | |
| Personnel expenses | **(573,024)** | (514,620) | **(574,721)** | (515,878) |
| Expenses with utilities and services | **(66,962)** | (75,935) | **(67,449)** | (76,518) |
| Lease expenses | **(49,682)** | (40,086) | **(49,746)** | (39,653) |
| Freight expenses | **(53,840)** | (49,111) | **(55,317)** | (50,291) |
| Credit card fee expenses | **(56,280)** | (47,003) | **(56,447)** | (47,180) |
| Advertising expenses | **(39,566)** | (29,288) | **(39,639)** | (29,352) |
| Depreciation and amortization expenses | **(174,886)** | (161,979) | **(174,926)** | (162,011) |
| Employee profit sharing | **(196)** | (365) | **(304)** | (374) |
| Software maintenance and licensing expenses | **(17,728)** | (11,673) | **(17,787)** | (11,698) |
| Use and consumption expenses | **(21,223)** | (19,818) | **(21,383)** | (19,977) |
| Insurance expenses | **(5,359)** | (4,658) | **(5,388)** | (4,706) |
| Inventory losses | **(20,909)** | (20,490) | **(22,117)** | (21,829) |
| Other selling expenses | **(25,419)** | (10,791) | **(26,685)** | (11,670) |
| **Total** | **(1,105,074)** | (985,817) | **(1,111,909)** | (991,137) |



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## 27.2 Breakdown of general and administrative expenses

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **General and administrative expenses** | | | | |
| Personnel expenses | **(17,979)** | (17,756) | **(18,466)** | (18,411) |
| Expenses with utilities and services | **(10,905)** | (7,975) | **(11,365)** | (8,340) |
| Lease expenses | **(160)** | (134) | **(165)** | (140) |
| Depreciation and amortization expenses | **(3,784)** | (3,250) | **(3,912)** | (3,347) |
| Employee profit sharing | **(423)** | (120) | **(423)** | (121) |
| Management profit sharing | **(2,433)** | (1,756) | **(2,433)** | (1,756) |
| Banking expenses | **(434)** | (482) | **(436)** | (483) |
| Management compensation | **(2,187)** | (1,988) | **(2,187)** | (1,988) |
| Software maintenance and licensing expenses | **(5,415)** | (3,920) | **(5,436)** | (3,967) |
| Consumption expenses | **(335)** | (276) | **(369)** | (346) |
| Insurance expenses | **(112)** | (81) | **(144)** | (108) |
| Other administrative expenses | **(4,464)** | (1,978) | **(4,521)** | (2,029) |
| **Total** | **(48,631)** | (39,716) | **(49,857)** | (41,036) |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **General and administrative expenses** | | | | |
| Personnel expenses | **(53,919)** | (55,566) | **(55,506)** | (57,130) |
| Expenses with utilities and services | **(36,650)** | (26,185) | **(37,925)** | (27,452) |
| Lease expenses | **(447)** | (789) | **(469)** | (800) |
| Depreciation and amortization expenses | **(11,504)** | (10,439) | **(11,856)** | (10,723) |
| Employee profit sharing | **(3,381)** | (271) | **(3,414)** | (276) |
| Management profit sharing | **(11,398)** | (8,535) | **(11,398)** | (8,535) |
| Banking expenses | **(791)** | (1,469) | **(797)** | (1,479) |
| Management compensation | **(6,365)** | (5,777) | **(6,365)** | (5,778) |
| Software maintenance and licensing expenses | **(15,102)** | (11,081) | **(15,225)** | (11,221) |
| Consumption expenses | **(750)** | (671) | **(819)** | (795) |
| Insurance expenses | **(293)** | (275) | **(394)** | (361) |
| Other administrative expenses | **(10,508)** | (7,536) | **(10,670)** | (7,790) |
| **Total** | **(151,108)** | (128,594) | **(154,838)** | (132,340) |



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## 28. Other operating income (expenses)

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Non-recurring income | **505** | 71 | **509** | 75 |
| Income from property rental | **49** | 48 | **49** | 48 |
| Recovery of credits | **6,940** | 4,742 | **7,147** | 4,742 |
| Refund of cash difference | **84** | 126 | **84** | 126 |
| Cost of sales/disposal of property, plant and equipment | **(381)** | (1,113) | **(381)** | (1,124) |
| Other operating income (expenses) | **(79)** | 144 | **(81)** | 237 |
| **Total** | **7,118** | 4,018 | **7,327** | 4,104 |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Non-recurring income | **4,817** | 1,182 | **4,830** | 1,194 |
| Income from property rental | **147** | 141 | **147** | 141 |
| Recovery of credits | **24,125** | 19,483 | **24,522** | 19,483 |
| Refund of cash difference | **301** | 344 | **301** | 344 |
| Cost of sales/disposal of property, plant and equipment | **(1,474)** | (1,751) | **(1,521)** | (1,831) |
| Other operating income (expenses) | **(10,674)** | 6 | **(10,620)** | 218 |
| **Total** | **17,242** | 19,405 | **17,659** | 19,549 |

## 29. Finance income and costs

### 29.1 Breakdown of finance income

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Finance income** | | | | |
| Interest on assets (*) | **385** | 2,592 | **571** | 2,481 |
| Inflation adjustment and exchange differences | **821** | 2,687 | **821** | 2,687 |
| Income from short-term investments | **5,765** | 7,238 | **6,972** | 7,744 |
| Financial discounts obtained | **119** | 173 | **120** | 175 |
| Tax on finance income | **(292)** | (459) | **(299)** | (504) |
| **Total** | **6,798** | 12,231 | **8,185** | 12,583 |

(*) This line records interest on assets, and the most significant item is inflation adjustment of tax credits.



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| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Finance income** | | | | |
| Interest on assets (*) | **1,675** | 9,763 | **1,861** | 9,380 |
| Inflation adjustment and exchange differences (**) | **6,978** | 12,923 | **6,978** | 12,936 |
| Income from short-term investments | **22,820** | 13,764 | **26,471** | 17,339 |
| Financial discounts obtained | **135** | 794 | **148** | 797 |
| Tax on finance income | **(1,144)** | (1,156) | **(1,180)** | (1,284) |
| Fair value adjustment of derivative instruments | **-** | 3,573 | **-** | 3,573 |
| **Total** | **30,464** | 39,661 | **34,278** | 42,741 |

(*) 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 item is operation 4131.

## 29.2 Breakdown of finance costs

| | Quarter | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Finance costs** | | | | |
| Interest on financing | **(16,580)** | (15,176) | **(16,983)** | (15,618) |
| Interest on intragroup loans | **-** | (972) | **-** | - |
| Interest expenses | **(461)** | (45) | **(462)** | (45) |
| Discounts granted/bonuses | **(53)** | (547) | **(215)** | (769) |
| Inflation adjustment and exchange differences | **(977)** | (287) | **(978)** | (356) |
| Interest on leases | **(20,652)** | (17,680) | **(20,652)** | (17,680) |
| Fair value adjustment of derivative instruments | **-** | (5,083) | **-** | (5,083) |
| Other finance costs | **(1,524)** | (444) | **(1,525)** | (541) |
| **Total** | **(40,247)** | (40,234) | **(40,815)** | (40,092) |

| | Accumulated | | | |
|---|---|---|---|---|
| | Individual | | Consolidated | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| **Finance costs** | | | | |
| Interest on financing | **(52,466)** | (41,878) | **(53,720)** | (43,151) |
| Interest on intragroup loans | **(169)** | (1,601) | **-** | - |
| Interest expenses | **(2,465)** | (373) | **(2,467)** | (464) |
| Discounts granted/bonuses | **(226)** | (1,254) | **(626)** | (1,571) |
| Inflation adjustment and exchange differences | **(3,903)** | (6,747) | **(3,904)** | (6,816) |
| Interest on leases | **(60,592)** | (51,842) | **(60,592)** | (51,842) |
| Fair value adjustment of derivative instruments | **(5,063)** | (16,242) | **(5,063)** | (16,242) |
| Other finance costs | **(2,645)** | (1,422) | **(2,647)** | (1,710) |
| **Total** | **(127,529)** | (121,359) | **(129,019)** | (121,796) |



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## 30. Transactions with related parties

### 30.1 Balances and transactions

The total amounts of transactions carried out with related parties, up to September 30, 2026, are shown in the following table. For comparative purposes, equity transactions correspond to the position at December 31, 2025, while profit or loss transactions refer to the period ended September 30, 2025. Such transactions occurred in the normal course of business and are carried out according to specific conditions established between the parties and are not comparable with transactions with unrelated parties.
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 (BRGAAP) and in accordance with international accounting standards (IFRS).

| **Assets** | **Relationship** | **Nature of transaction** | **09/30/2026** | 12/31/2025 |
|---|---|---|---|---|
| Dimesul | Parent | Loan (i) | **-** | 27,000 |
| Lifar Industria | Parent | Trade accounts receivable | **9,943** | 8,971 |

| **Profit or loss** | **Relationship** | **Nature of transaction** | **09/30/2026** | 09/30/2025 |
|---|---|---|---|---|
| Lifar Industria | Parent | Sale of goods and services | **53,818** | 50,410 |
| Dimesul | Parent | Revenue from services rendered | **1,071** | 1,284 |
| Dimesul | Parent | Finance income | **169** | 1,601 |
| Lifar Industria | Parent | Finance costs | **-** | (405) |

(i) Intragroup loans transactions take into account the borrowing rate of current credit lines. In the transaction with the subsidiary Dimesul Gestão Imobiliária Ltda., the amounts are adjusted for inflation considering the rate of 7.42% p.a. The intragroup loan was settled in January 2026.

### 30.2 Key management personnel compensation

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

| | **Quarter** | | **Accumulated** | |
|---|---|---|---|---|
| | **Individual and Consolidated** | | **Individual and Consolidated** | |
| | **09/30/2026** | 09/30/2025 | **09/30/2026** | 09/30/2025 |
| Fixed compensation | **2,187** | 1,988 | **6,365** | 5,777 |
| Social charges | **612** | 557 | **1,782** | 1,618 |
| Equity interest | **2,433** | 1,756 | **11,398** | 8,535 |
| **Total** | **5,232** | 4,301 | **19,545** | 15,930 |

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)



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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$5,172 until the third quarter of 2026. Additional information can be found in Note 23.3.



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

REPORT ON REVIEW OF INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the Shareholders and Management of
Dimed S.A. Distribuidora de Medicamentos
Eldorado do Sul - RS

**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, 2026, which comprises the balance sheet as at September 30, 2026 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 material accounting policies and 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, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM). Our responsibility is to express a conclusion on this individual and consolidated interim financial information based on our review.

**Scope of review**

We conducted our review in accordance with Brazilian and international standards on review 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 is not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34, and presented in accordance with the standards issued by the CVM.



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**Other matters**

*Statements of value added*

The individual and consolidated interim financial information referred to above includes the individual and consolidated Statements of Value Added (DVA) for the nine-month period ended September 30, 2026, 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 interim financial information 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 (R1) - 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.

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

Porto Alegre, November 5, 2026

DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.

Jonas Dal Ponte
Engagement Partner

## 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, 2026. 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, 2026, 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 05, 2026.

João Verner Juenemann
Claudio Roberto Ely
Gilberto Carlos Monticelli

grupo panvel

## 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, 2026.

Eldorado do Sul, RS, November 05, 2026.

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

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## 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, 2026.

Eldorado do Sul, RS, November 05, 2026.

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