ALUISIO CESAR DE MATOS SWORN PUBLIC TRANSLATOR AND COMMERCIAL INTERPRETER

12-60712-B

I, the undersigned, Sworn Public Translator and Commercial Interpreter, with full faith and credit throughout the Federative Republic of Brazil, duly appointed and commissioned by the Board of Trade of the State of Rio de Janeiro (JUCERJA) and registered therewith under no. 253, DO HEREBY CERTIFY AND ATTEST that a document set forth in the Portuguese language was presented to me for translation into English, which I have lawfully performed, by virtue of my Official Capacity, as follows: --------------------

[There appeared logo of PRO criança cardíaca]

Financial Statements

As of December 31, 2024

PRO CRIANÇA CARDÍACA

Corporate Taxpayer Registry (CNPJ): 10.489.487/0001-71

Rua Dona Mariana, 40 - Botafogo | Rio de Janeiro, RJ

Zip code: 22280-020 | Phone no.: (21) 3239.4500 | www.procrianca.org.br

SUMMARY

[There appeared logo of EY] Shape the future with confidence

Centro Empresarial PB 370

Praia de Botafogo, 370

8th to 10th floor - Botafogo

22250-040 - Rio de Janeiro - RJ - Brazil

Phone no.: +55 21 3263-7000

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Independent auditors' report on the financial statements

ALUISIO CESAR DE MATOS SWORN PUBLIC TRANSLATOR AND COMMERCIAL INTERPRETER

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To the Officers and Managers of

PRO CRIANÇA CARDÍACA

Rio de Janeiro - RJ

Opinion

We have examined the financial statements of PRO CRIANÇA CARDÍACA ("Entity"), which comprise the balance sheet as of December 31, 2024, and the related statements of income, comprehensive income, changes in equity, and cash flows for the year then ended, as well as the related notes, including significant accounting policies and other explanatory information.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Entity as of December 31, 2024, the results of its operations and its cash flows for the year then ended, in accordance with accounting practices adopted in Brazil applicable to non-profit entities (ITG 2002).

Basis for opinion

Our audit was conducted in accordance with Brazilian and international auditing standards. Our responsibilities under those standards are described in the following section entitled "Auditor's responsibilities for the audit of the financial statements." We are independent of the Entity in accordance with the relevant ethical principles set forth in the Code of Professional Ethics for Accountants and the professional standards issued by the Federal Accounting Council, and we comply with other ethical responsibilities in accordance with these standards. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Other matters

Audit of corresponding amounts

The entity's financial statements for the year ended December 31, 2023, presented for comparison purposes, have not been audited by us or by another independent auditor.

Responsibilities of management and governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices adopted in Brazil applicable to non-profit entities (ITG 2002) and for the internal controls it has determined are necessary to enable the preparation of financial statements free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, when applicable, matters related to its operational

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continuity and the use of this accounting basis in the preparation of the financial statements, unless management intends to liquidate the Entity or cease its operations, or has no realistic alternative to avoid the closure of operations.

Those responsible for the Entity's governance are those responsible for supervising the process of preparing the financial statements.

Auditor's responsibilities for auditing the financial statements

Our objectives are to obtain reasonable assurance that the financial statements, taken as a whole, are free from material misstatement, whether caused by fraud or error, and to issue an audit report containing our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with Brazilian and international auditing standards will always detect any material misstatements that may exist. Misstatements can arise from fraud or error and are considered material when, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with Brazilian and international auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. In addition:

- We identify and assess the risks of material misstatement in the financial statements, whether caused by fraud or error, plan and perform audit procedures in response to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error, as fraud may involve the circumvention of internal controls, collusion, forgery, intentional omissions, or misrepresentations.
- We obtain an understanding of internal controls relevant to the audit in order to plan audit procedures appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal controls.
- We evaluate the adequacy of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.
- We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether there is material uncertainty related to events or conditions that may cast significant doubt on the

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Entity's ability to continue as a going concern. If we conclude that there is material uncertainty, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if the disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Entity to cease to be a going concern.

- We evaluate the overall presentation, structure, and content of the financial statements, including disclosures, and whether the financial statements represent the corresponding transactions and events in a manner consistent with the objective of fair presentation.

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

Rio de Janeiro, August 7, 2025.

ERNST& YOUNG

Auditores Independentes S/S Ltda. Regional Accounting Council (CRC) SP-015199/F

[There appeared signature of Harisson Ferreira da Silva - Accountant CRC RJ-126.908/O]

Balance Sheets

ALUISIO CESAR DE MATOS
Tradutor Público e Intérprete Comercial do Idioma Inglês
Matrícula Nº 253 - JUCERJA
CPF/MF 186.041.296-34

Av. Almirante Barroso, 63/203 – Centro – RJ – CEP: 20031-913

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December 31, 2024 and 2023

(In BRL)

Explanatory Note		12/31/2024	12/31/2023
			(unaudited)
Assets			
Current Assets			
Cash and cash equivalents	4	11,151,235	10,610,498
Inventory		255,130	232,437
Prepaid expenses		2,626	-
Other crediis		12,633	18,712
		11,421,624	10,861,647
Non-current Assets			
Securities	5	26,183,193	24,602,385
Judicial deposits		256,984	251,676
Investment property	6	32,145,430	33,844,525
Fixed assets	7	2,216,670	2,321,820
		60,802,277	61,020,406
Total Assets		72,223,901	71,882,053
Liabilities			
Current Liabilities			
Suppliers	8	350,149	102,866
Salaries and social security contributions		268,784	395,930
Tax liabilities		23,962	61,141
Other liabilities		7,049	3,991
		649,944	563,928
Equity	10		
Equity		104,784,620	104,784,620
Deficit for the year		(33,210,663)	(33,466,495)
		71,573,957	71,318,125
Total liabilities and shareholders' equity		72,223,901	71,882,053

[There appeared signature of ROSA CELIA PIMENTEL BARBOSA - Chief Executive Officer - CPF: 174.489.487-68]

[There appeared signature of PAULO CESAR DO RÊGO MONTEIRO - Chief Financial Officer - CPF: 007.572.257-72]

[There appeared a signature from SEED ACC Consultoria Contábil e Tributária Ltda. - CRC-RJ 005.845/O-8]

Statements of income for the year

December 31, 2024 and 2023

(In BRL)

Explanatory Note	12/31/2024	12/31/2023 (unaudited)
Gross Revenue		

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Donation revenue	1,955,946	2,954,829
Corporate donations	508,299	2,214,480
Individual donations	1,189,739	655,713
International donations	6,547	84,636
Material donations	89,617	
Food donations	161,744	
Lease revenue 11	5,228,207	4,990,642
Fixed revenue	5,228,207	4,990,642
Revenue from the sale of goods	15,056	140,367
(-) Revenue deductions	(14,304)	(5,069)
Net Revenue	7,184,905	8,080,769
(-) Costs of services rendered and activities 12	(9,171,429)	(8,165,560)
(-) Free hospital and outpatient services	(4,741,858)	(4,352,998)
(-) Cost of hospital care	(3,418,798)	(3,409,927)
(-) Hospitalized services	(995,593)	(366,150)
(-) Materials and medications	(13,908)	(36,485)
(-) Cost of goods sold	(1,271)	
(=) Gross deficit	(1,986,524)	(84,791)
(-) Operating expenses	(6,117,054)	(5,262,654)
(-) Personnel expenses	(2,523,147)	(2,665,464)
(-) Contracted services	(1,311,022)	(1,700,697)
(-) Administrative expenses	(510,399)	(791,278)
(-) Depreciation and amortization	(1,772,486)	(105,215)
Other operating revenues	5,841,999	5,351,618
Free hospital and outpatient services	4,741,858	4,352,998
Volunteer services 13	995,593	905,950
Variable revenue	104,548	92,670
(=) Surplus (deficit) before financial result	(2,261,579)	4,173
Net financial result 14	2,635,523	3,765,622
(+/-) Other revenues and expenses	(118,112)	(2,962,261)
(+/-) fair value adjustment income		(2,707,802)
(+/-) Income from disposal of real estate		(234,510)
(+/-) Income from reversal of contingencies		(19,949)
(+/-) Income from disposal of assets	(118,112)	
(=) Net surplus for the year	255,832	807,534

Comprehensive income statements December 31, 2024 and 2023

(In BRL)

	12/31/2024	12/31/2023 (unaudited)
Surplus for the fiscal year	255,832	807,534
Other comprehensive income		
(=) Comprehensive income for the fiscal year	255,832	807,534

Statements of changes in equity December 31, 2024 and 2023

(In BRL)

	Capital	Accrued deficit	Total
Balance as of December 31, 2022 (unaudited)	104,784,620	(33,394,785)	71,389,835
Surplus for the year (unaudited) Adjustment for prior years (unaudited)	-	807,534 (879,244)	807,534 (879,244)
Balance as of December 31, 2023 (unaudited)	104,784,620	(33,466,495)	71,318,125

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Surplus for the year	-	255,832	255,832
Balance as of December 31, 2024	104,784,620	(33,210,663)	71,573,957

	12/31/2024	12/31/2023 (unaudited)
Surplus for the fiscal year	255,832	807,534
Adjustments to reconcile the income for the year with cash flow		
Depreciation and amortization	1,768,022	105,215
Income from securities	(1,580,808)	-
Legal contingencies	-	19,949
Gain on disposal of real estate	-	234,510
Other	122,573	-
Fair value adjustment income	-	2,707,802
	565,619	3,875,011
Change in operating assets and liabilities		
Inventories	(22,693)	-
Prepaid expenses	(2,626)	-
Judicial deposits	(5,311)	(2,627)
Other receivables	6,079	113,630
Suppliers	247,283	25,419
Salaries and social charges	(127,146)	37,208
Tax liabilities payable	(37,179)	7,809
Other liabilities	3,060	23,855
	61,467	205,295
Net cash generated by operations	627,086	4,080,306
Cash flows from investing activities		
Acquisition of securities	-	(2,659,538)
Sale of investments, fixed and intangible assets	-	1,370,000
Acquisition of investments and fixed assets	(86,349)	(334,953)
Net cash used in investing activities	(86,349)	(1,624,491)
Increase in cash and cash equivalents	540,737	2,455,815
Cash and cash equivalents at the beginning of the fiscal year	10,610,498	8,154,683
Cash and cash equivalents at the end of the fiscal year	11,151,235	10,610,498

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	540,737	2,455,815

PRO CRIANÇA CARDÍACA

Explanatory notes to the financial statements December 31, 2024 and 2023

(In BRL)

1 - OPERATING CONTEXT

Pro Criança Cardíaca ("Entity" or "Association") is a non-profit, charitable, social assistance, and philanthropic association operating nationwide. As such, its institutional purposes include the following activities:

- Promoting free medical, surgical, dental, psychological, nutritional, and welfare care and treatment for underprivileged children and adolescents with heart disease;
- Promoting, supporting, encouraging, and publicizing social assistance activities aimed at protecting children and adolescents through the development of social projects, including supporting the families of children and adolescents served by the Association.

The Association has a branch in the city of Rio de Janeiro, state of Rio de Janeiro, at Rua Dona Mariana n° 220 - Mezzanine, Botafogo, ZIP Code 22280-020, with the objective of enabling the sale of Pro Criança Cardíaca products, whether manufactured in-house or through collaborative partnerships, as an activity of the Association with the purpose of raising funds for its sustainability and fulfillment of its social purpose. This branch may operate in person and/or via e-commerce.

1.1) Continuity of Hospital Services

On December 21, 2018, the Entity entered into a lease agreement for the property where the Hospital Pediátricp Pro Criança - Jutta Batista (Hospital) business unit is located; with Hospitais Integrados da Gávea - Clínica São Vicente (CSV), a member of the Rede D'Or São Luiz S.A (RDSL) economic group, as a related party in the transaction.

The lease agreement is valid for 15 (fifteen) years, beginning on March 1, 2019, and ending on February 28, 2034.

Considering the amounts agreed upon in this instrument, the Entity maintains its capacity to provide health services at its outpatient unit, completely free of charge to its beneficiaries. In addition, for beneficiaries who need heart surgery, the agreement also allows for surgical procedures and related tests to be performed at the Hospital, partly financed by CSV.

The property lease agreement and assignment of encumbrances for the economic exploitation of the Hospital guarantees the long-term economic sustainability of the Entity.

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1.2) Branch opening (Store)

On November 16, 2021, the Entity obtained the regularization of its branch, becoming eligible and compliant to start operating in the retail trade, selling products from the Entity itself and/or from partners, with the income fully or partially reverted to the Project. The effective operation began on March 8, 2022.

Sales are concentrated at a kiosk located on the mezzanine floor of the Hospital Pro Criança Jutta Batista, with a smaller proportion also taking place at the organization's registered office and at charity or solidarity events to which Pro Criança is invited to exhibit its products. The opening of the branch is an essential part of the strategic plan outlined by the Management to enhance the Entity's brand and expand its fundraising power with companies and potential new donors.

2 - BASIS FOR PREPARATION OF FINANCIAL STATEMENTS

2.1) Basis of preparation

Statement of compliance

The financial statements were prepared in accordance with accounting practices adopted in Brazil, including the provisions of Federal Accounting Council Resolution No. 2015/ITG2002(R1), which approved technical interpretation ITG 2002 (R1) - Non-profit entities.

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The Entity's Management authorized the completion of the preparation of these financial statements on August 7, 2025.

2.2) Basis of measurement

The financial statements were prepared using historical cost as the basis of value, with the exception of financial investments presented at fair value through profit or loss.

2.3) Functional currency and presentation currency

The financial statements are presented in Brazilian real [BRL], which is the functional currency of the economic environment in which the Entity operates.

2.4) Use of estimates and judgments

The financial statements were prepared based on various valuation bases used in accounting estimates. The accounting estimates involved in the preparation of the financial statements considered objective and subjective factors, based on management's judgment to determine the appropriate amount to be recorded in the financial statements, which are continuously evaluated and based on historical experience and other factors, including expectations of future events.

Significant items subject to these estimates and assumptions include:

(a) Estimation of the useful lives of fixed assets and their recoverability;

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(b) Analysis of other risks to determine other provisions, such as estimates of the probability of losses for contingencies;

(c) Estimation of the value of outpatient care; and

(d) Estimation of the value of volunteer work at fair value.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

3- MAIN ACCOUNTING POLICIES ADOPTED

The accounting policies described in detail below have been applied consistently in these financial statements and followed the same principles, methods, and criteria as those adopted at the end of the last fiscal year.

3.1) Accrual basis

Revenues and expenses are properly recognized in accordance with the accrual basis of accounting.

The accrual basis of accounting requires that the effects of transactions and other events be recognized in the fiscal years to which they relate, regardless of receipt or payment, assuming the simultaneity of related revenues and expenses.

3.2) Segregation of activities

Revenue and expense accounts, with or without gratuity, surplus or deficit, are recognized and

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presented considering the segregation of activities, as applicable.

3.3) Cash and Cash Equivalents

Cash equivalents are short-term, highly liquid financial investments that are held to meet short-term cash commitments and are not held for investment or other purposes. Therefore, an investment normally qualifies as a cash equivalent only when it has a short-term maturity of approximately three months or less from the date of acquisition.

At the end of each reporting period, the Entity measures its financial investments at fair value and recognizes changes in fair value in profit or loss.

3.4) Financial assets and liabilities

The Entity's financial assets are substantially represented by cash and cash equivalents (explanatory note no. 4) and securities (explanatory note no. 5). The Entity's financial liabilities are substantially represented by suppliers (explanatory note no. 8).

The Entity recognizes a financial asset or liability only when it becomes a party to the contractual provisions of the instrument.

A financial asset or liability is measured at the cost of the transaction, unless the agreement constitutes, in fact, a financial transaction. A

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financial transaction may occur in connection with the sale of goods and services, for example, if payment is deferred beyond normal commercial terms or is financed at a non-market interest rate.

3.5) Investment properties

Investment properties are valued at amortized cost.

3.6) Securities

Securities (investment funds) represent financial investments with restricted use and long-term maturity. This measure was taken with a focus on financial management, to establish and preserve a reserve of funds to be used in difficult operating situations or for new investments.

3.7) Fixed assets

Fixed assets are recorded at acquisition or construction cost, less depreciation calculated using the straight-line method based on the rates mentioned above, taking into account the useful life and use of the assets. Depreciation methods, useful lives, and residual values are reviewed at each fiscal year-end, and any adjustments are recognized as changes in accounting estimates.

Other expenses are capitalized only when there is an increase in the economic benefits of that fixed asset item. Any other type of expense is recognized in the income statement as an expense when incurred.

3.8) Impairment

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At each reporting date, the Entity applies the impairment test to determine whether an item or group of items of fixed assets is impaired and, if so, how to recognize and measure the impairment loss.

3.9) Provisions

A provision is recognized as a result of a past event that gave rise to a liability, and it is probable that an economic resource will be required to settle the obligation. Provisions are recorded when deemed probable and based on the best estimates of the risk involved.

3.10) Calculation of the income for the fiscal year

The amount of the surplus or deficit is incorporated into the Equity and, in addition, the surplus, or part of it that is restricted for application, is recognized in a specific Equity account.

3.11) Donation income

Donation income is variable, as there is no firm commitment between the parties regarding the amount to be donated, and it normally varies according to the level of assistance that the donor is willing to offer the institution. Thus, this income is only recognized when its realization is certain, i.e., it is only recognized when it is received.

Income is not recognized if there is significant uncertainty as to its realization.

3.12) Volunteer services obtained

Volunteer work, including that of members of the management bodies and their advisors, in the exercise of their functions, must be recognized at the fair value of the service provided as if a financial disbursement had occurred.

3.13) Tax waiver - Tax immunity and exemptions enjoyed

The tax waiver related to the activity is disclosed in the financial statements as if the obligation were due.

The exemption is a type of government subsidy. Just as taxes are recognized as expenses in the income statement, the government subsidy, which is essentially an extension of fiscal policy, is recorded as revenue in the income statement.

Tax immunity (CF, art. 150) occurs tacitly, due to the characterization of a non-profit entity. Therefore, as there is no obligation to pay taxes, accounting recognition is not made for taxes waived by tax immunity.

3.14) Gratuities

The benefit granted as a gratuity through medical care is recognized at the amount of the cost actually incurred. Similarly, the benefit recognized as a gratuity obtained through hospital procedures performed is measured at cost.

4- CASH AND CASH EQUIVALENTS

Description	12/31/2024	12/31/2023

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Cash	1,429	(unaudited) 4,148
Bank account activity	179,986	50,021
Cash equivalents	10,969,820	10,556,329
Total	11,151,235	10,610,498

Cash equivalents are represented by financial investments in bank certificates of deposit (CDBs) and are redeemable within 90 days of the date of the respective transactions without significant change in value.

The Entity has financial investment policies that determine that investments should focus on low-risk securities and investments in first-rate financial institutions, which are remunerated based on percentages of the interbank deposit certificate (CDI) variation.

5 - SECURITIES

In 2019, Management reallocated its cash surpluses to an investment portfolio fund, diversifying its financial investments. The Entity revalued its investment portfolio managed by JGP Wealth Management during the 2024 fiscal year. Aiming for better returns, this revaluation did not imply a reduction in the liquidity of the investments. These investments are not expected to be redeemed within a period of less than 12 months and are not held for trading. Therefore, they are classified as long-term. The portfolio is segregated according to the following composition:

Description	12/31/2024	12/31/2023
		(unaudited)
Fixed income	18,893,785	17,021,400

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Multimarket	4,943,689	5,517,303
Opportunistic portfolio	1,184,592	734,215
Long short	671,507	736,072
Variable income	493,965	597,182
Others	(4,345)	(3,787)
Total	26,183,193	24,602,385

6- INVESTMENT PROPERTIES

Investment properties consist of real estate intended to generate rental income and real estate resulting from donations received via the estate of individuals. However, the property received as a donation is encumbered with usufruct in favor of a third party, making it impossible for the entity to use it to generate revenue.

	Real estate - owned	Real estate - Hospital	Others	Total
Balance in 2022 (unaudited)	2,086,912	37,915,952	4,761	40,007,625
(+/-) Fair value adjustment (unaudited)	202,628	(2,910,430)	-	(2,707,802)
(+/-) Additions (unaudited) and Exclusions (unaudited)	(1,604,510)	-	-	(1,604,510)
Adjustment - FVA (unaudited)	-	(1,850,787)	-	(1,850,787)
Balance in 2023 (unaudited)	685,030	33,154,735	4,761	33,844,526
Amortization	(27,401)	(1,671,695)	-	(1,699,096)
Balance in 2024	657,629	31,483,040	4,761	32,145,430

	Land	Real estate	Preliminary and complementary works	Facilities	Machinery and equipment	IT equipment	Communication equipment	Furniture and utensils	Software	Medical equipment	TOTAL
Balance as of December 31, 2022 (unaudited)	1,379,261	300,383		8,625	7,904	28,311	5,490	10,975		346,136	2,087,085
Acquisitions (unaudited)		306,850				24,446		1,133		7,525	339,953
Disposals - Cost (unaudited)											
Disposals - Depreciation (unaudited)											

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Depreciation		(38,973)		(2,492)	(1,364)	(43,761)	(1,593)	(13,777)		(3,257)	(105,215)
As of December 31, 2023 (unaudited)	1,379,261	568,259		6,133	6,540	8,997	3,898	(1,669)		350,405	2,321,823
Cost (unaudited)	1,379,261	607,232		8,625	7,904	52,757	5,490	12,107		353,661	2,427,038
Depreciation (unaudited)	-	(38,973)		(2,492)	(1,364)	(43,761)	(1,593)	(13,777)		(3,257)	(105,215)
Balance as of December 31, 2023 (unaudited)	1,379,261	568,259		6,133	6,540	8,996	3,897	(1,670)	-	350,404	2,321,820
Acquisitions			81,566			4,783					86,349
Other				(6,133)	1,607	26,236	6,341	15,097		(165,721)	(122,573)
Depreciation		(32,977)			(1-257)	(4,949)	(3,970)	(244)		(25,529)	(68,926)
As of December 31, 2024	1,379,261	635,282	81,566		6,890	35,066	6,268	13,183		169,154	2,216,670
Cost	1,379,261	568,259	81,566	6,133	8,147	40,015	10,237	13,428		184,683	2,291,729
Depreciation		(32,977)		(6,133)	(1,257)	(4,949)	(3,970)	(244)		(25,529)	(75,059)
Balance as of December 31, 2024	1,379,261	535,282	81,566		6,890	35,066	6,268	13,183		159,154	2,216,670

The Entity assessed whether there were any indications that a fixed asset might be impaired and found no indications that applied to the case.

8- SUPPLIERS

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Description	12/31/2024	12/31/2023 (unaudited)
Hospital Procedures Payable (*)	308,206	-
Suppliers Payable	41,943	102,866
Total	350,149	102,866

(*) Refers to hospitalizations and invasive procedures required for the Entity's patients, performed at the Pro Criança Jutta Batista Hospital, which exceed the free quota provided for in the atypical contract entered into between the Entity and Clínica São Vicente (CSV). These procedures are billed monthly, respecting the lowest prices charged by Rede D’Or São Luiz S.A. (RDSL) at the aforementioned hospital and paid by the Entity within 90 days.

9- CONTINGENCIES

The Entity assessed its contingent risks based on existing case law. The risk assessment aims to classify them in the best way, according to the chances of their occurrence, among the following classification alternatives: probable, possible, and remote. Contingencies were identified with the possible probability of loss to the Entity on December 31, 2024, in the amount of BRL 5,241,754 related to civil lawsuits and BRL 28,013 related to labor lawsuits.

10- EQUITY

The Entity's equity consists of the accumulated surpluses and deficits from the current activities, which are fully applied to the

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maintenance of its corporate objectives.

11- LEASE REVENUE

On March 1, 2019, the lease agreement for the Hospital property began, with Clínica São Vicente (CSV), a member of the Rede D'Or São Luiz S.A. (RDSL) economic group, as a related party.

The lease agreement is valid for 15 (fifteen) years, ending on February 28, 2034.

In fiscal year 2024, the Entity earned a total of BRL 5,228,207 (BRL 4,990,642 in 2023) in revenue from this agreement.

12- COSTS OF SERVICES AND ACTIVITIES

The Entity's costs are characterized by the full appropriation of all expenses (direct, indirect, and operating expenses) to services, according to the full costing method. These now have a total cost because, in addition to direct costs, they also absorb all expenses as indirect costs.

Through the profit center system implemented at the Entity, it is possible to segregate all registered office expenses, specifically isolating those that effectively refer to the Entity's core activity, making it possible to classify them as Costs, such as:

- Consumption of medications, orthotics, prosthetics, and special materials;
- Consumption of foodstuffs used in the preparation

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of meals for patients;

- Materials used in examinations and in the diagnosis and therapy support service;
- Value of medical fees linked to the care and procedures performed; and
- Other amounts applied to activities intended for the social assistance of patients.

13 - VOLUNTARY SERVICES OF LEGAL OFFICERS

The measurement of voluntary service obtained from members of the legal board considers the same criteria set forth in Law 12,868/2013, providing for the possibility of gross remuneration in an amount up to 70% of the limit established for the remuneration of Federal Executive Branch employees.

Description	Monthly	12/31/2024
Chief Executive Officer	28,743	344,916
Chief Financial Officer	28,743	344,916
Total	57,486	689,832

14- NET FINANCIAL INCOME

On December 31, 2023, the net financial result consists mainly of income from financial investments held by the Entity in the amount of BRL 2,652,896 (BRL 3,761,692 on December 31, 2023). The remaining amount consists of other financial income totaling BRL 2,009 (BRL 4,222 on December 31, 2023) and other financial expenses totaling BRL 19,382 (BRL 292 on December 31, 2023).

15- TAX IMMUNITY AND EXEMPTION

The Entity is immune from taxation pursuant to Article 150, Item VI, subitem "C" and its paragraph

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4, and Article 195, paragraph 7, of the Federal Constitution of October 5, 1988.

15.1) Characteristics of immunity

Pro Criança Cardíaca is a non-profit social institution, as provided for in Article 9 of the National Tax Code, and is therefore immune and enjoys the following characteristics:

- The Entity is governed by the Federal Constitution;
- The immunity cannot be revoked, even by constitutional amendment;
- There is no triggering event (birth of the tax obligation); and
- There is no right (Government) to institute or collect taxes.

15.2) Requirements for tax immunity

The only Complementary Law that sets forth requirements for enjoying tax immunity is the National Tax Code.

Article 14 of the National Tax Code establishes the requirements for enjoying tax immunity, which are set forth in the Entity's Articles of Incorporation and compliance with which (operationalization) can be proven by its accounting records (Financial Statements, Journal, and Ledger), which demonstrate:

- Not distributing any portion of its assets or income, for any reason (Article 12 of the Articles);
- It fully applies its resources in the country to

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maintain its institutional objectives (Article 5 of the Articles); and

- It maintains records of its income and expenses in books that comply with formalities capable of ensuring their accuracy (Article 40 of the Articles).

16- INSURANCE COVERAGE

The Entity maintains insurance policies contracted with Porto Seguro, one of the leading insurance companies in the country, which were defined based on expert guidance and take into account the nature and degree of risk involved.

The insurance policies cover the property located at Rua Dona Mariana, 40, Botafogo, Rio de Janeiro, RJ, and provides coverage for the following: Fire, explosion, smoke, and aircraft crash, electrical damage, electronic equipment without theft coverage, theft of property, vehicle impact, windstorm, hurricane, cyclone, tornado, and hailstorm, loss of rent, fixed expenses, civil liability, and tank or pipe leaks.

The scope of our auditors' work does not include expressing an opinion on the adequacy of insurance coverage, which was determined by the Entity, which considers it sufficient to cover any claims.

17- FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The market values of the Entity's main financial assets and liabilities were determined using

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information available in the market and are equivalent to their book value.

The Entity's main financial instruments are:

- Cash and cash equivalents - presented at their book value, which is equivalent to their fair value;
- Securities - presented at their book value, which is equivalent to fair value; and
- Accounts payable - recorded at their original amounts, plus applicable monetary restatement.

There were no transactions with derivative financial instruments as of December 31, 2024 and 2023.

[There appeared signature of Rosa Celia Pimentel Barbosa - Chief Executive Officer]

[There appeared signature of Paulo Cesar do Rêgo Monteiro - Chief Financial Officer]

[There appeared a signature from SEED ACC Consultoria Contábil e Tributária Ltda., CRC-RJ 005.845/O-8]

THIS WAS THE FULL TEXT of said document, the true translation whereof I ATTEST. --

WITNESS MY HAND AND SEAL, February 10, 2026------------------------------