



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº	LIVRO Nº	FOLHA Nº
TRANSLATION No. bzt-17.743	BOOK No. 225	PAGE No. 1

I, the undersigned Sworn Translator and Commercial Interpreter, hereby CERTIFY this is the description an faithful translation of a DOCUMENT written in Portuguese, which I translate as follows:

[Logo of FAEPA - Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas da FMRP-USP]

Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto da Universidade de São Paulo – FAEPA [Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo – FAEPA]

Financial statements for the fiscal years ended December 31, 2024 and 2023 and independent auditors' report

Table of Contents

Balance Sheets	3
Income Statements (surplus or deficit).....	4
Comprehensive Income Statements	5
Statements of Changes in Shareholders' Equity	6
Cash Flow Statements	7
Balance Sheet as of December 31, 2024 by segment.....	8
Balance Sheet as of December 31, 2024 by segment	9
Income Statements for the fiscal year ended December 31, 2024 by segment	10
Management's notes to the financial statements.....	11
1 Operational context	11
1.1 Recognition of public utility	12
1.2 Certification in CEBAS.....	12
1.3 Other records in the councils	12
1.4 Financial maintenance	12
1.5 Management contracts and agreements	13
2 Basis for preparation and presentation of the financial statements	14
3 Main accounting policies	15
4 Cash and cash equivalents	19
5 Accounts receivable	20
6 Public contracts and agreements receivable	21
7 Inventories	22
8 Taxes to offset	22
9 Advances	22
10 Other assets	22
11 Fixed assets	22
12 Suppliers	23
13 Salaries and social charges	23
14 Tax liabilities	23
15 Public contracts and agreements to realize	24
16 Advance from Customers/Projects	25



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matriculá Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº	LIVRO Nº	FOLHA Nº
TRANSLATION No. bzt-17.743	BOOK No. 225	PAGE No. 2

17 Other liabilities	25
18 Provision for contingencies and court deposits	26
19 Fixed assets of related third parties	26
20 Net equity	26
21 Other operating income	27
22 Personnel expenses	27
23 Medicines and consumables	27
24 Administrative and general expenses	28
25 Third-party services	29
26 Transfer expenses	29
27 Expenses from contingencies and losses.....	29
28 Financial net income	30
29 Application of funds	30
30 Provision of service to SUS [Unified Health System]	30
31 Exemptions enjoyed	33
32 Insurance coverage	33
33 Subsequent events	33

Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto da Universidade de São Paulo – FAEPA [Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo – FAEPA]

Balance Sheets

On December 31, 2024 and 2023

In reais

	Note	2024	2023		Note	2024	2023
Assets				Liabilities			
Current				Current			
Cash and Cash Equivalent	4	507,446,294	466,570,798	Suppliers	12	32,324,904	31,967,483
Accounts Receivable	5	68,159,272	34,456,310	Salaries and Social Charges	13	26,698,530	23,746,326
Public Contracts and Agreements Receivable	6	289,702,546	475,614,201	Tax Obligations	14	8,352,540	6,924,129
Inventories	7	19,456,347	17,853,872	Vacation Provisions and Social Charges		38,943,126	32,468,132
Taxes to Offset	8	280	280	Public Contracts and Agreements to Realize	15	397,707,129	591,564,280
Advancements	9	2,185,559	2,009,269	Advances from Customers/Projects	16	23,282,451	27,671,027
Other Assets	10	4,351,968	3,877,165	Other liabilities	17	5,071,977	4,876,389
Prepaid expenditures		n 26,173	23,558	Total Current Liabilities		532,380,657	719,217,766
Total Current Assets		891,328,439	1,000,405,453				
				Non-Current			
Non-Current				Public Contracts and Agreements to Realize	15	414,527,145	879,509,341
Accounts Receivable	5	150,306	344,953	Provisions for	18	376,558	376,557



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 3

				Contingencies			
Public Contracts and Agreements Receivable	6	414,527,145	879,509,341	Fixed Assets of Related Third Parties	19	57,849,175	30,522,014
Court Deposits	18	2,115,141	1,666,819	Total Non-Current Liabilities		472,752,878	910,407,912
Property, Plant and Equipment	11	163,978,654	116,044,739				
Total Non-Current Assets		580,771,246	997,565,852	Net equity	20		
				Share Capital		368,345,627	306,584,967
				Accumulated Surpluses		98,620,523	61,760,660
Total Assets		1,472,099,685	1,997,971,305	Total Equity		466,966,150	368,345,627
				Total Liabilities and Owners' Equity		1,472,099,685	1,997,971,305

The Management's notes are an integral part of the financial statements.

Income Statements (surplus or deficit)

On December 31, 2024 and 2023

In reais

	Note	2024	2023
Operating Income			
Hospital Income - SUS [Unified Health System]		231,137,573	204,149,494
Temporary MAC Ceiling Increase		-	22,790,114
SUS Table		139,782,508	-
Hospital das Clínicas Agreements		34,457,132	45,327,378
Hospital Estadual de Ribeirão Preto-HERP Management Agreement		46,379,901	44,082,416
Centro Ref. Saúde Mulher Rib.Preto - MATER Management Agreement		37,514,232	34,625,384
Hospital Estadual Américo Brasiliense-HEAB Management Agreement		84,728,053	81,391,045
Hospital Estadual Serrana - HES Management Agreement		56,505,365	54,318,016
Hospital das Clínicas de Bauru - HCB Management Agreement		108,808,479	60,483,978
Public Agreements - Municipal		14,794,626	14,575,741
Public Agreements - State		9,083,600	2,796,470
Public Agreements - Federal		20,117,345	9,918,559
Hospital Income - Supplementary Health		53,832,070	49,456,503
Hospital Income - Private Care		15,791,372	13,909,082
Clinical Research		24,401,840	30,483,135
Parking Revenue		4,997,911	4,766,495
Convention Center Revenue		178,060	618,650
Other Operating Income	21	25,723,884	29,509,608
		908,233,951	703,202,068
Operating expenses			
Personnel Expenses	22	(416,813,477)	(345,926,265)
Medicines and Consumables	23	(200,421,196)	(149,898,323)
Administrative and General Expenses	24	(39,264,902)	(28,307,154)
Third-party Services	25	(174,526,548)	(132,543,868)
Transfer Expenses	26	(146,127)	(8,161,655)
Expenses from Third-party Assets		(41,540)	-
Expenses from Amortizations and Depreciations		(15,462,290)	(11,818,686)



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº	LIVRO Nº	FOLHA Nº
TRANSLATION No. bzt-17.743	BOOK No. 225	PAGE No. 4

Expenses from Contingencies and Losses	27	(8,751,136)	(8,269,589)
Other Operating Revenues / Expenses		(244,927)	(101,627)
		(855,672,143)	(685,027,167)
Deficit/Surplus Before Financial Result		52,561,808	18,174,901
Net Financial Income (Expenses)	28	46,058,715	43,585,759
Surplus for the Year		98,620,523	61,760,660

The Management's notes are an integral part of the financial statements.

Comprehensive Income Statements

On December 31, 2024 and 2023

In reais

	2024	2023
Surplus for the Year	98,620,523	61,760,660
Foreign Exchange Rate Variation	-	-
Comprehensive Income for the Fiscal Year	98,620,523	61,760,660

The Management's notes are an integral part of the financial statements.

Statements of Changes in Equity for the fiscal years ended December 31, 2024 and 2023

In Reais

	Share Capital	Accumulated Surpluses	Total
Balances as of January 01, 2023	285,403,457	21,181,510	306,584,967
Transfer of Surplus to Owners' Equity	21,181,510	(21,181,510)	-
Surplus for the Year	-	61,760,660	61,760,660
Balances as of December 31, 2023	306,584,967	61,760,660	368,345,627
Transfer of Surplus to Owners' Equity	61,760,660	(61,760,660)	-
Surplus for the Year	-	98,620,523	98,620,523
Balances as of December 31, 2024	368,345,627	98,620,523	466,966,150

The Management's notes are an integral part of the financial statements.

Statements of Cash Flows

On December 31, 2024 and 2023

In reais

	2024	2023
Cash flow from operating activities		
Net profit of the fiscal year	98,620,523	61,760,660
Adjustments by:		
Depreciation and amortization	14,890,373	10,961,711
Residual Cost of Fixed Assets Written Off	4,711,630	3,858,194
(Reversal) Allowance for doubtful accounts	(158,015)	1,573,122
Provision (Reversal) for Labor Risks and Contingencies	-	(559,339)
(Increase) decrease in assets:		
Accounts receivable from customers	(33,350,300)	(6,561,362)
Public Contracts receivable	650,893,851	(40,763,827)
Inventories	(1,602,475)	(7,039,847)
Taxes to offset	-	103,159
Advancements	(176,290)	(74,764)
Other assets and rights	(474,802)	(1,770,568)
Prepaid expenses	(2,614)	(5,182)



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº	LIVRO Nº	FOLHA Nº
TRANSLATION No. bzt-17.743	BOOK No. 225	PAGE No. 5

Judicial deposits	(448,323)	23,179
Increase (reduction) in liabilities:		
Suppliers	357,421	15,811,088
Social obligations	2,952,204	4,544,368
Tax liabilities	1,428,412	1,023,824
Provision for vacation and related charges	6,474,995	6,499,600
Public contracts receivable	(658,839,348)	106,658,544
Fixed assets of related third parties	27,327,162	14,704,229
Advances from Customers/Projects	(4,388,577)	3,678,304
Other Bills Payable	195,588	1,947,533
Net proceeds from operations	108,411,415	176,372,626
Cash flow from investment activity		
Fixed asset acquisitions	(67,535,919)	(33,401,864)
Net revenue from investment activities	(67,535,919)	(33,401,864)
Increase (decrease) in cash and cash equivalents	40,875,496	142,970,762
Change in cash and cash equivalents:		
Cash and cash equivalents at the end of the fiscal year	507,446,294	466,570,798
Cash and cash equivalents at the beginning of the fiscal year	466,570,798	323,600,036
Increase (decrease) in cash and cash equivalents	40,875,496	142,970,762

The Management's notes are an integral part of the financial statements.

Balance Sheet as of December 31, 2024 by segment

	FAEPA	HERP	MATER	HEAB	HES	HCB	Consolidated
Assets							
Current							
Cash and Cash Equivalent	436,945,906	1,993,732	3,884,490	7,669,436	3,286,597	53,666,133	507,446,294
Accounts Receivable	68,159,272	-	-	-	-	-	68,159,272
Public Contracts and Agreements Receivable	31,513,705	47,214,000	6,667,065	51,277,212	58,350,564	94,680,000	289,702,546
Inventories	1,945,921	1,849,903	749,977	4,717,091	2,583,425	7,610,030	19,456,347
Taxes to Offset	280	-	-	-	-	-	280
Advancements	1,213,726	161,851	93,677	291,979	191,510	232,816	2,185,559
Other credits	4,351,968	-	-	-	-	-	4,351,968
Prepaid expenditures	26,173	-	-	-	-	-	26,173
Total Current Assets	544,156,951	51,219,486	11,395,209	63,955,718	64,412,096	156,188,979	891,328,439
Non-Current							
Accounts Receivable	150,306	-	-	-	-	-	150,306
Public Contracts and Agreements Receivable	-	94,428,000	-	-	170,189,145	149,910,000	414,527,145
Court Deposits	1,116,540	57,547	59,378	881,676	-	-	2,115,141
Property, Plant and Equipment	136,493,131	2,547,032	2,601,725	3,823,238	8,632,538	9,880,990	163,978,654
Intangible Assets	-	-	-	-	-	-	-
Total Non-current Assets	137,759,977	97,032,579	2,661,103	4,704,914	178,821,683	159,790,990	580,771,246
Total Assets	681,916,928	148,252,065	14,056,312	68,660,632	243,233,779	315,979,969	1,472,099,685

Balance Sheet as of December 31, 2024 by segment

	FAEPA	HERP	MATER	HEAB	HES	HCB	Consolidated
Liabilities							



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 6

Current							
Suppliers	21,243,196	1,171,560	891,446	2,257,035	1,014,950	5,746,717	32,324,904
Salaries and Social Charges	14,375,366	1,644,280	1,399,402	3,331,561	2,179,721	3,768,200	26,698,530
Tax Obligations	4,332,487	579,966	469,849	987,581	712,751	1,269,906	8,352,540
Vacation Provisions and Social Charges	20,984,000	2,565,296	2,102,285	5,042,362	3,293,774	4,955,409	38,943,126
Public Contracts and Agreements to Realize	95,022,946	45,246,053	6,559,436	53,227,199	57,383,374	140,268,121	397,707,129
Advances from Customers/Projects	23,282,451	-	-	-	-	-	23,282,451
Other liabilities	5,133,918	(58,918)	(2,831)	(8,344)	(172,474)	180,626	5,071,977
Total Current Liabilities	184,374,364	51,148,237	11,419,587	64,837,394	64,412,096	156,188,979	532,380,657
Non-Current							
Public Contracts and Agreements to Realize	-	94,428,000	-	-	170,189,145	149,910,000	414,527,145
Provisions for Contingencies	212,762	128,796	35,000	-	-	-	376,558
Fixed Assets of Related Third Parties	30,363,652	2,547,032	2,601,725	3,823,238	8,632,538	9,880,990	57,849,175
Total Noncurrent Liabilities	30,576,414	97,103,828	2,636,725	3,823,238	178,821,683	159,790,990	472,752,878
Net equity							
Share Capital	368,345,627	-	-	-	-	-	368,345,627
Accumulated Surpluses	98,620,523	-	-	-	-	-	98,620,523
Total Equity	466,966,150	-	-	-	-	-	466,966,150
Total Liabilities and Owners' Equity	681,916,928	148,252,065	14,056,312	68,660,632	243,233,779	315,979,969	1,472,099,685

Income Statements for the fiscal year ended December 31, 2024 by segment

	FAEPA	HERP	MATER	HEAB	HES	HCB	Consolidated
Operating Income							
Hospital Income - SUS [Unified Health System]	231,137,573	-	-	-	-	-	231,137,573
SUS Table	139,782,508	-	-	-	-	-	139,782,508
Hospital das Clínicas Agreements	34,457,132	-	-	-	-	-	34,457,132
Hospital Estadual de Ribeirão Preto-HERP Management Agreement	-	46,379,901	-	-	-	-	46,379,901
Centro Ref Saúde Mulher Rib.Preto-MATER Management Agreement	-	-	37,514,232	-	-	-	37,514,232
Hospital Estadual Américo Brasiliense-HEAB Agreement	-	-	-	84,728,053	-	-	84,728,053
Hospital Estadual	-	-	-	-	56,505,365	-	56,505,365



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

LIVRO Nº

FOLHA Nº

TRANSLATION No. bzt-17.743

BOOK No. 225

PAGE No. 7

Serrana - HES Agreement								
Hospital das Clínicas de Bauru - HCB Management Agreement						108,808,479	108,808,479	
Public Agreements Municipal	-14,794,626						14,794,626	
Public Agreements State	-9,083,600						9,083,600	
Public Agreements Federal	-20,117,345						20,117,345	
Hospital Income Supplementary Health	-53,832,070						53,832,070	
Hospital Income Private Care	-15,791,372						15,791,372	
Clinical Research	24,401,840						24,401,840	
Parking Revenue	4,997,911						4,997,911	
Convention Center Revenue	178,060						178,060	
Other Revenues	24,221,333	603,509	264,823	355,666	214,394	64,159	25,723,884	
	572,795,371	46,983,410	37,779,055	85,083,719	56,719,759	108,872,638	908,233,951	
Operating expenses								
Personnel Expenses	(221,367,232)	(27,280,554)	(23,161,374)	(52,508,862)	(35,774,176)	(56,721,279)	(416,813,477)	
Medicines and Consumables	(133,653,178)	(7,425,465)	(5,542,388)	(15,286,845)	(8,802,223)	(29,711,097)	(200,421,196)	
Administrative and General Expenses	(21,642,047)	(2,727,587)	(2,094,594)	(3,168,610)	(2,836,184)	(6,795,880)	(39,264,902)	
Third-party Services	(112,917,195)	(9,453,548)	(7,360,440)	(13,674,957)	(8,935,075)	(22,185,333)	(174,526,548)	
Transfer Expenses	(146,127)						(146,127)	
Expenses from Third-party Assets	(41,540)						(41,540)	
Expenses from Depreciation	(12,921,027)	(288,814)	(110,595)	(478,031)	(877,889)	(785,934)	(15,462,290)	
Expenses from Contingencies and Losses	(8,176,157)	(37,222)	(27,552)	(510,205)			(8,751,136)	
Other Operating Revenues / Expenses	(237,694)				(7,233)		(244,927)	
	(511,102,197)	(47,213,190)	(38,296,943)	(85,627,510)	(57,232,780)	(116,199,523)	(855,672,143)	
Surplus Before Financial Result	61,693,174	(229,780)	(517,888)	(543,791)	(513,021)	(7,326,885)	52,561,808	
Net Financial Income (Expenses)	36,927,350	229,780	517,888	543,791	513,021	7,326,885	46,058,715	
Surplus for the Year	98,620,523						98,620,523	

Management's explanatory notes to the financial statements

Fiscal Years ended December 31, 2024 and 2023



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAKOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 8

In reais

1 Operational context

Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto da Universidade de São Paulo [Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo] – FAEPA, (“Foundation”) was created on August 31, 1988, on the initiative of a group of individuals and legal entities governed by private law working in the health sector, with the main purpose of working in the development of comprehensive health care for the benefit of society in general, and collaborating with other entities in the health sector, especially with Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo (HCFMRPUSP).

According to the express provisions, FAEPA is a legal entity governed by private law, not for profit, with administrative and financial autonomy, with an indefinite duration, governed by its Bylaws, its Internal Regulations and the Rules of the Civil Code and, in the event of its extinction, in any of the cases provided for by Law, its assets will be allocated to Hospital das Clínicas of the School of Medicine of Ribeirão Preto - USP, as established in the act of its establishment, except for financial surpluses arising from its activities, legacies, donations and assets and resources that have been allocated to it due to its qualification as a Social Organization, which shall be allocated to the Assets of another Social Organization qualified within the State, this rule also being valid in the event of its disqualification, with the alteration of its nature being prohibited as well as the suppression of its primary purposes. FAEPA's purpose is: a) to collaborate, through appropriate means, with individuals and entities interested in the development of health sciences, in programs compatible with its purposes, and to this end, it may enter into agreements or contracts with public and private institutions, both national and foreign. Collaboration will be especially with Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo; b) Stimulate work in the areas of teaching, assistance and research, through material support and remuneration to researchers, teachers and support staff, whether or not employees, who participate in the planning and performance of the Foundation's core activities; c) Sponsor the development of new products and equipment, systems and processes; d) Promote courses, symposia and studies; e) Promote the dissemination of technological knowledge and the publication of technical and scientific publications; f) Establish scholarships, internships and assistance grants to teachers, researchers and support staff who can contribute to the achievement of the Foundation's purposes, provided that their resources allow the same, in compliance with the regulatory requirements; g) Collaborate in the preservation of the assets of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo; h) Manage, promote or coordinate, directly or through outsourcing, events of a social, cultural or artistic nature, as well as scientific or educational activities. According to the Bylaws, FAEPA is managed by the following structure: I. Board of Trustees; II. Executive Board; III. Advisory Board

1.1 Recognition of public utility

- a. Municipal Level: Law No. 6,166 of 12/23/1991;
- b. State Level: Law No. 10,036 of 7/10/1998;
- c. Federal Level: MJ Process No. 4.860/98-10, Decree No. 2994 of 3/19/1999

1.2 Certification in CEBAS

The Certificate of Social Assistance Charitable Entity - CEBAS is regulated by Law No. 12.101 of 11/27/2009, Decree No. 8.242 of 5/23/2014 and Ministry of Health Ordinance No. 1,970 of 8/16/2011. FAEPA has been certified as a philanthropic entity since 06/12/1998 and has maintained its accreditation as follows:

Validity Period - CNAS Resolution:



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº 9

PAGE No.

- 6/12/1998 to 6/11/2001 - Resolution No. 160 of 6/25/1999;
- 6/12/2001 to 6/11/2004 - Resolution No. 026 of 2/21/2008;
- 6/12/2004 to 6/11/2007 - Resolution No. 003 of 1/23/2009;
- 6/12/2007 to 6/11/2010 - Resolution No. 007 of 2/3/2009;
- 6/12/2010 to 6/11/2015 - Ordinance No. 104 of 2/11/2020;
- 6/12/2015 to 6/11/2018 - Ordinance No. 175 of 2/26/2020;
- 6/12/2018 to 6/11/2021 - Ordinance No. 256 of 3/26/2020.
- 6/12/2021 to 6/11/2024 - Ordinance No. 640 of 6/7/2021.
- 6/12/2024 to 12/31/2025 - Ordinance No. 815 of 9/25/2023.

1.3 Other records in the councils

- a. National Council for Social Assistance, Resolution No. 082 of 6/9/1998;
- b. Certificate of Registration in the Social Entities Assistance and Advisory Section under no. 119;
- c. Registration with the Municipal Social Assistance Council under number 057.

1.4 Financial maintenance

The funds needed to achieve the corporate purposes come from:

- a. Securities, shares or financial papers owned by the Foundation;
- b. Income from the real estate owned by the Foundation;
- c. Revenue from own activities or those in partnership or in association with third parties;
- d. Bank interest and other occasional income;
- e. Income in its favor constituted by third parties;
- f. Usufructs established in its favor;
- g. Compensation received for services rendered;
- h. Revenue from sales of products manufactured by it and from royalties and/or technical assistance arising from negotiations with third parties regarding rights relating to industrial property;
- i. Income resulting from activities directly or indirectly related to the purposes established in its statutory purpose.

1.5 Management contracts and agreements

I) Agreement with Hospital das Clínicas de Ribeirão Preto: Since 1993, the Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo - FAEPA has maintained a Cooperation Agreement with Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo - HCFMRP-USP. Subject to this Instrument, in the same year, FAEPA became part of the Agreement with SUS. Both have been regularly renewed every 5 years. Thus, among other activities, the Foundation processes and manages the billing of medical services provided to the SUS and Supplementary Health within the scope of the Hospital.

II) Hospital Estadual de Ribeirão Preto-HERP Management Agreement: On December 29, 2022, a Management Agreement was executed between the Government of the State of São Paulo, through the State Department of Health and the Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of USP - FAEPA, qualified as a Social Organization, Process No. 2022/76263, with the purpose of making the management and performance of health activities and services at Hospital Estadual de Ribeirão Preto - HERP operational. For the performance of the Management Agreement, the State Health Department will transfer to the Foundation, within the agreed terms and conditions, the estimated global amount of R\$217,200,000.00, referring to cost resources. The term of the Agreement is five (5) years, from 1/1/2023 to 12/31/2027, and may be terminated or renewed, after the



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 10

achievement of the strategic objectives and established goals and by mutual agreement of both parties.

III) Management Agreement of Centro de Referência da Saúde da Mulher de Ribeirão Preto - MATER: On 2/28/2019, a Management Agreement was executed between the Government of the State of São Paulo, through the State Department of Health and the Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of USP - FAEPA, Process No. 1891539/2018, with the purpose of making the management and performance of health activities and services at Centro de Referência da Saúde da Mulher de Ribeirão Preto - MATER operational. For the performance of the Agreement, the State Health Department will transfer to FAEPA/MATER, within the agreed terms and conditions, the estimated global amount of R\$154,980,000.00, referring to cost resources. The term of the Agreement is 5 years, from 3/1/2019 to 2/28/2024. Amendment Agreement 02/2024, entered into between the parties, extended the Management Agreement for an additional period of twelve (12) months, starting on 3/1/2024. For the performance of Amendment Agreement 02/2024, the State Health Department will transfer to FAEPA/MATER, within the agreed terms and conditions, the estimated global amount of R\$29,560,602.70, referring to cost resources.

IV) Hospital Estadual Américo Brasiliense-HEAB Management Agreement. On 7/20/2020, a Management Agreement was executed between the Government of the State of São Paulo, through the State Department of Health and the Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of USP - FAEPA, qualified as a Social Organization, Process No. 1142913/2020, with the purpose of operationalizing the management and performance of health activities and services at Hospital Estadual Américo Brasiliense - HEAB. For the performance of the Management Agreement, the State Health Department will transfer to FAEPA/HE Américo Brasiliense, within the agreed terms and conditions, the estimated global amount of R\$336,871,800.00, referring to cost resources. The term of the Agreement is five (5) years, from 8/1/2020 to 7/31/2025, and may be terminated or renewed, after the achievement of the strategic objectives and established goals and by mutual agreement of both parties.

V) Hospital Estadual Serrana - HES Management Agreement: On 12/1/2023, a Management Agreement was executed between the Government of the State of São Paulo, through the State Department of Health and the Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of USP - FAEPA, Process No. 024.00118359/2023-50, with the purpose of making the management and performance of health activities and services at Hospital Serrana - HES operational. For the performance of the Agreement, the State Health Department will transfer to FAEPA/HE Serrana, within the agreed terms and conditions, the estimated global amount of R\$281,370,267.60, referring to cost resources. The term of the Agreement is five (5) years, from 12/1/2023 to 11/30/2028, and may be terminated or renewed, after the achievement of the strategic objectives and established goals and by mutual agreement of both parties.

VI) Hospital das Clínicas de Bauru - HCB Management Agreement: On 7/29/2022, a Management Agreement was executed between the Government of the State of São Paulo, through the State Department of Health and the Foundation for Support to Teaching, Research and Assistance of Hospital das Clínicas of the School of Medicine of Ribeirão Preto of USP - FAEPA, Process No. 2022/03560, with the purpose of making the management and performance of health activities and services at Hospital das Clínicas de Bauru - HCB operational. For the performance of the Agreement, the State Health Department will transfer to FAEPA/HC Bauru, within the agreed terms and conditions, the estimated global amount of R\$309,663,986.75, referring to cost resources. The term of the Agreement is five (5) years, from 8/1/2022 to 7/31/2027, and may be terminated or renewed, after the achievement of the strategic objectives and established goals and by mutual agreement of both parties.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

LIVRO Nº

FOLHA Nº

TRANSLATION No. bzt-17.743

BOOK No. 225

PAGE No. 11

2 Basis for preparation and presentation of the financial statements

a) Statement of Compliance

The Foundation's financial statements were prepared and are being presented in accordance with the accounting policies adopted in Brazil and in compliance with the provisions contained in the Brazilian corporate legislation and in the pronouncements, guidelines and technical interpretations issued by the Accounting Pronouncements Committee (CPC) approved by the Federal Accounting Council (CFC), in particular CFC Resolution No. 1409/2012 - ITG 2002 - Non-profit entity.

Management has assessed the Foundation's ability to continue operating normally and is convinced that it has the resources to continue its business in the future. Additionally, Management is not aware of any material uncertainty that could raise significant doubt about its ability to continue operating. Therefore, these financial statements have been prepared based on the assumption of continuity.

The financial statements, including the explanatory notes, are the responsibility of the Foundation's Management, whose authorization for completion was given by the company on April 3, 2025.

b) Measurement Basis

The financial statements were prepared based on historical cost, unless otherwise indicated in the relevant explanatory note.

c) Functional currency and presentation currency

These financial statements are presented in Brazilian Real, which is the Foundation's functional currency.

d Use of estimates and judgments

The preparation of the financial statements in accordance with the CPC standards requires Foundation's Management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from those estimates.

The Foundation's financial statements therefore include estimates relating to losses on accounts receivable, the useful life of fixed assets, provisions for contingencies, among other similar estimates.

Estimates and assumptions are reviewed on an ongoing basis. Reviews regarding accounting estimates are recognized within the fiscal year in which such estimates are reviewed and in any future fiscal years affected.

3 Main accounting policies

The accounting policies described in detail below have been applied consistently in the periods presented in these financial statements:

a Financial instruments

The Foundation recognizes its financial assets and liabilities at fair value upon initial recognition, with the exception of accounts receivable that it measures at transaction price, and subsequently measures at amortized cost or fair value through profit or loss based on the business model for managing its assets and the contractual cash flow characteristics of the financial asset.

a.1 Classification

The Foundation classifies its financial assets according to the business model adopted to manage its financial assets, in accordance with CPC 48/IFRS 9, measured at fair value through profit or loss and at amortized cost as follows:

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets for trading and financial assets designated at fair value through profit or loss. In this category, the Foundation classifies "Financial investments".

(ii) Amortized cost



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 12

They represent financial assets and liabilities whose business model of the Foundation is to maintain the financial assets in order to receive contractual cash flows and which exclusively constitute receipts and payments of principal and interest on the outstanding principal amount. Financial assets at amortized cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is written off, modified or impaired. In this category, the Foundation mainly classifies "Cash equivalents (except investments)", "Accounts receivable", "Public contracts and agreements receivable", "Other assets", "Suppliers", "Public contracts and agreements to realize", "Advances from customers/projects" and "Other liabilities".

Financial assets and liabilities are offset, and the net amount presented in the balance sheet when there is a legally enforceable right to offset the recognized amounts, and when there is an intention to settle them on a net basis, or realize the asset and settle the liability simultaneously. Legal right should not be contingent on future events and must be enforceable in the ordinary course of business and in the event of default, insolvency, or bankruptcy of the company or the counterpart.

b Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits and highly liquid financial investments with an original maturity of three months or less from the date of contracting, which are subject to an insignificant risk of change in value, and are used to manage the foundation's short-term obligations.

c Accounts receivable

Accounts receivable are initially recognized at transaction value and subsequently measured at cost less expected credit losses – ECL. An estimate of estimated credit losses is made when there is objective evidence that the Foundation will not receive all amounts due in accordance with the original terms of the accounts receivable. If the collection period is equal to one year or less, accounts receivable are classified as current assets. Otherwise, they are presented as non-current assets.

d Public contracts and agreements receivable

Public Contracts and Agreements receivable are recorded and maintained at the nominal value of the Contracts/Agreements representing such credits, mainly referring to rights to receive from public Contracts and Agreements entered into with the São Paulo State Health Department and additional terms to the SUS agreement.

e Inventories

Material inventory is valued at average acquisition cost, lower than market value. The acquisition of medicines and materials transferred to Hospital das Clínicas of the School of Medicine of Ribeirão Preto – USP are recorded directly in consumption expenses.

f) Fixed assets

f.1 Recognition and measurement

Items of fixed assets are measured at historical acquisition or construction cost, less accumulated depreciation and, when applicable, accumulated impairment losses. Cost includes expenditures that are directly attributable to the acquisition of an asset.

Gains and losses on the disposal of an item of fixed assets determined by the difference between the proceeds from the disposal and the net book value of the fixed assets are recognized in other operating income/expenses in the income statement.

f.2 Subsequent costs

Subsequent expenditures are capitalized to the extent that it is probable that future benefits associated with the expenditure will be realized by the Foundation. Recurring maintenance and repair costs are recognized in the income statement when incurred.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 13

f.3 Depreciation

Items of fixed assets are depreciated using the straight-line method based on the estimated useful economic life of each item. Land and construction in progress are not depreciated. Items of fixed assets are depreciated from the date they are installed and available for use. The depreciation is recognized in the results.

g Provision for impairment of assets

The recoverable amount of an asset or a given cash-generating unit is defined as the greater of the value in use and the net sales value.

The Foundation's Management reviews at least annually the net book value of non-financial assets (or group of related assets), with the aim of assessing events or changes in economic, operational or technological circumstances that may indicate deterioration or loss of their effective recoverable value. When such evidence is identified, and the net carrying amount exceeds the recoverable amount, a provision for recovery is made, adjusting the net carrying amount of the assets to the recoverable amount (impairment), against the result.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined if no impairment loss had been recognized in prior periods.

h) Suppliers

Accounts payable to suppliers are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method, as applicable.

i) Public Contracts and Agreements to Realize

Contracts/Agreements are recognized at nominal value and until the requirements for recognition in the result are met, they are recorded in assets against liabilities in a specific account for Public Contracts/Agreements to Realize and are carried out against the corresponding expenses.

j) Fixed Assets of Related Third Parties

Fixed assets acquired with resources from Management Contracts or Agreements executed with the Foundation or transferred by the São Paulo State Health Department through a Usage Permission Agreement are recognized as a long-term obligation to the State and recorded in non-current liabilities.

The value of the item is equivalent to the net amount of fixed assets and recorded in non-current assets, relating to Management Contracts or Agreements. The value of the item is increased when entered as a credit against a debit entry of the item Public Contracts and Agreements to Realize, whenever there is a new acquisition, and reduced when entered as a debit against a credit entry of revenue in the result, upon realization of such assets, upon write-off and depreciation.

k) Provisions

A provision is recognized, based on a past event, if the Foundation has a legal or constituted obligation that can be reliably estimated, and it is probable that an economic resource will be required to settle the obligation. Provisions are determined by discounting estimated future cash flows at a rate before taxes that reflects current market assessments of the time value of money and risks specific to the liability. Financial costs incurred are recorded in the income statement.

The provisions are reported based on the best estimates for involved risk.

l) Contingent assets and liabilities

The recognition, measurement and disclosure of contingent assets and liabilities are carried out as follows:

Contingent assets are not recognized in accounting terms, except when the Foundation's Management has full control of the situation or when there are real guarantees or favorable court decisions, which are no longer subject to appeal.

Contingent liabilities are recognized in accounting terms taking into account the opinion of legal counsel, the



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 14

nature of the claims, the similarity with other proceedings, the complexity of the courts' positioning, including other analyses by FAEPA's Management, whenever losses are assessed as probable, which would result in a future outflow of resources to settle the obligations, and when the amounts involved are measurable with sufficient certainty. Contingent liabilities classified as possible losses are not recognized in accounting terms, with the total estimated value being R\$54,907,307 relating to Labor and Civil Proceedings, and contingent liabilities classified as remote losses do not require provision or disclosure in the financial statements. The settlement of transactions involving such estimates may result in amounts that differ significantly from those recorded in the financial statements, where applicable, due to the inaccuracies inherent in the process of determining them.

m) Other current and non-current assets and liabilities

An asset is recognized in the balance sheet when it is probable that future economic benefits will flow to the Foundation and its cost or value can be measured reliably. Liabilities are recognized in the balance sheet, whenever the Foundation has an obligation of legal nature or constituted as the result of any past event, where it is probable that any economic resource will be required to settle them in the future.

They are stated at their known or calculable values, plus, when applicable, the corresponding income, charges and monetary adjustments incurred up to the balance sheet date and, in the case of assets, adjusted by provision for losses when necessary (fair value).

n) Segregation between current and non-current assets

Active and passive operations with terms shorter than the end of the next financial year are classified as current, and those with longer terms are classified as non-current.

o) Revenues and expenses

Revenues and expenses are recognized in accordance with the accrual accounting principle and in accordance with NBC TG 07 – Grants and Assistance.

Service revenues are recognized when effectively performed, that is, when the following aspects have been cumulatively met: (a) there is evidence of the existence of a contract; (b) the service has actually been provided; (c) the price is fixed and determined; and (d) receipt is probable.

Revenue from management agreement

Revenue from a management agreement is recognized when there is reasonable certainty that the benefit will be received and that all corresponding conditions will be satisfied. When the benefit refers to an expense item, it is recognized as revenue over the benefit period, systematically in relation to the costs whose benefit it aims to offset.

All revenues are allocated to the Foundation's institutional purposes and are therefore considered operational.

p) Cash flow statements

The cash flow statements were prepared using the indirect method.

4 Cash and cash equivalents

	2024	2023
Cash	5,660	5,660
Banks	2,631,503	3,521,464
Investments in Funds	504,263,004	462,584,551
Investments in CDB [Bank Deposit Certificate] / CDI [Interbank Deposit Certificate]	546,127	2,187
Savings	-	456,936
	507,446,294	466,570,798

Financial applications with funds originating from public Contracts/Agreements/Projects that aim to make the management and performance of health activities and services at Hospital Estadual de Ribeirão Preto-



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR
 Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 15

HERP, Centro de Referência da Saúde da Mulher de Ribeirão Preto – MATER, Hospital Estadual Américo Brasiliense – HEAB, Hospital Estadual Serrana – HES, Hospital das Clínicas de Bauru - HCB operational and those originating from the amendment agreements of the Unified Health System - SUS, as well as projects originating from tax incentives, are redeemed exclusively to meet the purpose of each Contract/Agreement/Project executed.

Other financial investments are immediately convertible into a known amount of cash and are subject to an insignificant risk of change in value, and are substantially represented by investments in Cooperative Deposit Receipts – RDC, Bank Deposit Certificates – CDB and investment funds referenced by the DI [Interbank Deposit]. Interest rates are the normal market rates for the modality, considering the value and time of investment and can be redeemed according to the Foundation's need for resources.

5 Accounts receivable

a) Balance breakdown

			2024	2023
	Current	Non-current	Total	Total
SUS Credits	17,008,746	-	17,008,746	16,030,648
Healthcare Plans	12,068,008	-	12,068,008	10,875,708
Clinical Research	7,701,760	-	7,701,760	3,982,350
Payment Refusals	4,127,749	-	4,127,749	5,016,177
Private Healthcare	972,302	-	972,302	1,145,372
Lab Support	57,653	-	57,653	39,694
CCRP Receivable	15,700	-	15,700	71,300
Leases Receivable	671,857	150,306	822,163	1,018,598
SUS Table	28,740,295	-	28,740,295	-
Other Accounts Receivable	78,660	-	78,660	62,889
	71,442,730	150,306	71,593,036	38,242,736
(-) PECLD [Estimated Loss from Allowances for Doubtful Accounts]	(3,283,458)	-	(3,283,458)	(3,441,473)
	(3,283,458)	-	(3,283,458)	(3,441,473)
	68,159,272	150,306	68,309,578	34,801,263

(i) The allowance for doubtful accounts was established in accordance with the operational particularities of the Foundation, after careful analysis of overdue accounts receivable. The Foundation's management believes that this is sufficient to cover any losses in the realization of amounts receivable.

6 Public contracts and agreements receivable

	2024			2023		
	Current	Non-current	Total	Current	Non-current	Total
Hospital Estadual de Ribeirão Preto HERP (i)	47,214,000	94,428,000	141,642,000	45,533,808	136,601,424	182,135,232
Hospital Estadual Serrana – HES (i)	58,350,564	170,189,145	228,539,709	56,274,054	220,406,710	276,680,764
Hospital Estadual Américo Brasiliense HEAB (i)	51,277,212	-	51,277,212	84,775,580	49,452,421	134,228,001
Centro de Referência da Saúde da Mulher de Ribeirão Preto – MATER (i)	6,667,065	-	6,667,065	5,912,121	-	5,912,121
Hospital das Clínicas de Bauru - HCB(i)	94,680,000	149,910,000	244,590,000	94,680,000	244,590,000	339,270,000
Public Contracts receivable	258,188,841	414,527,145	672,715,986	287,175,563	651,050,555	938,226,118
Farmácia de Ribeirão Preto	1,196,425	-	1,196,425	1,344,000	-	1,344,000



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 16

Farmácia de Franca	769,782	-	769,782	1,291,404	-	1,291,404
CEDMAC	111,651	-	111,651	480,000	-	480,000
SEAVIDAS	213,210	-	213,210	511,704	-	511,704
Cardiology	-	-	-	411,600	-	411,600
Hospital das Clínica de Ribeirão Preto CTI	-	-	-	29,614,285	74,423,632	104,037,917
Hospital das Clínica de Ribeirão Preto Oncology	-	-	-	58,095,485	154,035,154	212,130,639
SICONV 929523/2022	-	-	-	140,000	-	140,000
FINEP 01.23.0262.00	488,988	-	488,988	488,988	-	488,988
FINEP 01.23.0790.00	-	-	-	6,750,644	-	6,750,644
SICONV 952914/2023	-	-	-	11,568,583	-	11,568,583
SICONV 952916/2023	28,733,649	-	28,733,649	70,274,706	-	70,274,706
SICONV 953743/2023	-	-	-	6,963,626	-	6,963,626
SICONV 947199/2023	-	-	-	503,613	-	503,613
Public Contracts receivable	31,513,705	-	31,513,705	188,438,638	228,458,786	416,897,424
Total	289,702,546	414,527,145	704,229,691	475,614,201	879,509,341	1,355,123,542

Public Contracts/Agreements are recorded in assets against liabilities and are carried out upon receipt.

(i) See description of the Management Contract in explanatory note no. 1.5

7 Inventories

	2024	2023
Hospital Estadual Américo Brasiliense – HEAB	4,717,091	4,134,557
Hospital Estadual Serrana – HES	2,583,425	1,762,016
Hospital Estadual de Ribeirão Preto - HERP	1,849,903	1,585,524
Centro de Referência da Saúde da Mulher de Ribeirão Preto – MATER	749,977	731,982
Hospital das Clínicas de Bauru - HCB	7,610,030	4,964,811
Hospital das Clínicas	1,807,336	4,674,982
Asset Held for Sale	138,585	-
	19,456,347	17,853,872

8 Taxes to offset

	2024	2023
Tax to offset	280	280
	280	280

9 Advances

	2024	2023
Advance for expenses	15,000	25,000
Advance to domestic suppliers	-	-
Vacation advance	2,168,444	1,984,212
Advance of judicial alimony on vacation	2,115	57
	2,185,559	2,009,269

10 Other assets

	2024	2023
Checks	664,588	355,354
CEDMAC Advance (i)	559,807	474,315
Farmácia RP Advance (i)	1,751,829	2,154,514
Farmácia Franca Advance (i)	1,375,744	892,982



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR
 Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 17

Other Accounts Receivable	-	-
	4,351,968	3,877,165

(i) Advances made by FAEPA recorded against liabilities in the Other Liabilities account (Note 17).

11 Fixed assets

a) Balance breakdown

Own Fixed Assets

Description	Annual average depreciation rate	2024			2023
		Cost	Accrued depreciation	Net	Net
Improvements	2%	29,913,448	(6,067,737)	23,845,711	24,443,977
Library	10%	484,016	(483,614)	402	1,098
IT equipment	20%	30,165,334	(16,698,696)	13,466,638	7,339,904
Machinery and Equipment	10%	71,244,757	(33,111,789)	38,132,968	28,006,987
Furniture and Utensils	10%	27,328,414	(10,801,490)	16,526,924	12,465,230
Vehicles	20%	2,848,661	(1,758,559)	1,090,102	950,481
Buildings	-	9,668,780	-	9,668,780	9,668,780
Imports in progress	-	3,122,036	-	3,122,036	2,125,205
		174,775,446	(68,921,885)	105,853,561	85,001,662

Fixed Assets of Related Third Parties

Description	Annual average depreciation rate	Cost	Accumulated depreciation	Net	Net
Improvements	-	205,846	-	205,846	205,846
IT equipment	20%	6,351,066	(2,489,944)	3,861,122	2,515,597
Machinery and Equipment	10%	54,636,461	(9,395,638)	45,240,823	22,514,700
Furniture and Utensils	10%	3,420,317	(1,094,779)	2,325,538	2,119,245
Works on Third-Party Property	-	6,439,705	-	6,439,705	3,687,689
Imports in progress	-	52,059	-	52,059	-
		71,105,454	(12,980,361)	58,125,093	31,043,077
		245,880,900	(81,902,246)	163,978,654	116,044,739

b) Transactions that occurred during the fiscal year

	Historical cost	(-) Accumulated depreciation	Total
Balances as of January 1st, 2023	153,512,944	(56,050,163)	97,462,781
Acquisition	33,401,864	(11,818,687)	21,583,177
Write-off	(3,858,194)	856,975	(3,001,219)
Balances as of December 31, 2023	183,056,614	(67,011,875)	116,044,739
Acquisition	67,535,918	(15,462,289)	52,073,629
Write-off	(4,711,632)	571,918	(4,139,714)
Balances as of December 31, 2024	245,880,900	(81,902,246)	163,978,654

12 Suppliers

	2024	2023
National Suppliers	32,324,904	31,967,483
	32,324,904	31,967,483

13 Salaries and social charges

	2024	2023



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 18

Salaries payable	20,438,637	18,290,103
INSS [social security] to be collected on salaries	2,307,632	2,013,263
FGTS [guarantee fund for length of service] to be collected	3,526,895	3,040,887
INSS on services	217,460	226,219
Termination fees payable	54,736	72,588
ASTSRP monthly fee	25,259	21,341
Judicial alimony	29,082	22,389
Union Contribution	98,506	59,213
ASHC monthly fee	323	323
	26,698,530	23,746,326

14 Tax liabilities

	2024	2023
IRRF [withholding income tax] to be collected	7,758,106	6,503,877
ISS [tax on services] to be collected	34,605	46,083
COFINS [Contribution to Social Security Financing] / PIS [Social Integration Program] / CSLL [Social Contribution on Net Profit] withholding to be collected	559,829	374,169
	8,352,540	6,924,129

15 Public contracts and agreements to realize

	2024			2023		
	Current	Non-current	Total	Current	Non-current	Total
Hospital Estadual de Ribeirão Preto - HERP (II)	45,246,053	94,428,000	139,674,053	42,570,693	136,601,424	179,172,117
Hospital Estadual Américo Brasiliense - HEAB (IV)	53,227,199	-	53,227,199	80,563,554	49,452,421	130,016,805
Hospital Estadual Serrana - HES (V)	57,383,374	170,189,145	227,572,519	54,638,475	220,406,710	275,044,355
Centro de Referência da Saúde da Mulher de Ribeirão Preto - Mater (III)	6,559,436	-	6,559,436	6,507,286	-	6,507,286
Hospital das Clínicas de Bauru - HCB (VI)	140,268,121	149,910,000	290,178,121	157,998,027	244,590,000	402,588,027
Public contracts to realize	302,684,183	414,527,145	717,211,328	342,278,035	651,050,555	993,328,590
Amendments to realize	145,839	-	145,839	145,838	-	145,838
Farmácia de Ribeirão Preto	1,447,696	-	1,447,696	1,344,000	-	-1,344,000
Farmácia de Franca	1,276,669	-	1,276,669	1,291,275	-	-1,291,275
CEDMAC	475,493	-	475,493	480,000	-	-480,000
SVO	48,153	-	48,153	710,562	-	-710,562
SEAVIDAS	30,378	-	30,378	605,208	-	-605,208
SINCOV	70,011,153	-	70,011,153	96,452,296	-	96,452,296
FINEP	10,526,653	-	10,526,653	10,314,988	-	10,314,988
PRONON	4,374,303	-	4,374,303	10,454,630	-	-10,454,630
PRONAS	6,022,561	-	6,022,561	3,005,486	-	3,005,486
OPME	346,738	-	346,738	913,897	-	913,897
Organ transport	-	-	-	-(91,608)	-	(91,608)
Cardiology	317,310	-	317,310	1,492,681	-	1,492,681
Public Prosecution Office	-	-	-	-90	-	90
Hospital das Clínica de Ribeirão Preto - CTI	-	-	-	-36,739,901	74,423,632	111,163,533



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 19

Hospital das Clínica de Ribeirão Preto Oncology	-	-	-	-85,427,001	154,035,154	239,462,155
Public agreements to realize	95,022,946	-	95,022,946	249,286,245	228,458,786	477,745,031
	397,707,129	414,527,145	812,234,274	591,564,280	879,509,341	1,471,073,621

Public contracts and agreements are recorded in assets (note 6) against liabilities and public contracts to realize are realized in profit or loss, when the corresponding expenses are recognized.

II) Management agreement described in note no. 1.5. In the 2024 fiscal year, the amount of R\$46,379,901 (R\$44,082,416 in 2023) was recorded in profit or loss, in contract revenue.

III) Management agreement described in note no. 1.5. In the 2024 fiscal year, the amount of R\$37,514,232 (R\$34,625,384 in 2023) was recorded in profit or loss, in contract revenue.

IV) Management agreement described in note no. 1.5. In the 2024 fiscal year, the amount of R\$84,728,053 (R\$81,391,045 in 2023) was recorded in profit or loss, in contract revenue.

V) Management agreement described in note no. 1.5. In the 2024 fiscal year, the amount of R\$56,505,365 (R\$54,318,016 in 2023) was recorded in profit or loss, in contract revenue.

VI) Management agreement described in note no. 1.5. In the 2024 fiscal year, the amount of R\$108,808,479 (R\$60,483,978 in 2023) was recorded in profit or loss, in contract revenue.

16 Advance from Customers/Projects

	2024	2023
Clinical research advance	4,684,493	9,817,865
Civil clinic advance	726,057	186,836
Advance of agreements (i)	17,871,901	17,666,326
	23,282,451	27,671,027

(i) Refers to raising funds for Pronon/Pronas projects. After the project has been fully approved by the Ministry of Health, the funds raised are transferred to the Foundation in the amount of the approved Commitment Agreement, with the surplus being retained by the Ministry of Health.

17 Other liabilities

	2024	2023
CEDMAC Advance payable (i)	559,807	474,315
Farmácia de Ribeirão Preto Advance payable (i)	1,751,830	2,154,515
Farmácia de Franca Advance payable (i)	1,375,744	892,982
Employee payroll loans	1,284,412	884,248
Security deposit to be returned	960,144	1,070,537
Employee medical agreement	(886,117)	(611,014)
Parking discount	26,157	10,806
	5,071,977	4,876,389

(i) Advances made by FAEPA recorded against assets in the Other Assets account (Note 10).

18 Provision for contingencies and court deposits

The Foundation is a party to several labor and civil lawsuits and is discussing these issues in both the administrative and judicial spheres. Provisions for potential losses arising from these proceedings are quantified in an amount considered sufficient, based on the opinion of its legal advisors, to meet expectations of probable losses in the resolution of such proceedings, and are partially covered by court deposits classified as long-term receivables.

The probable losses provisioned and the court deposits, in the financial statements, are composed as follows:

	2024	2023
	Contingencies	Court deposits
	Contingencies	Court deposits



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matricula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº 20

PAGE No.

Civil lawsuits	-	-	-	-
Labor lawsuits	376,558	2,115,141	376,557	1,666,819
	376,558	2,115,141	376,557	1,666,819

19 Fixed assets of related third parties

	2024	2023
Third-party property	57,849,175	30,522,014
	57,849,175	30,522,014

Represented by the net amount of fixed assets and third-party assets, recorded in non-current assets. (Note 11).

20 Owners' Equity

a) Share capital

Composed of the initial allocation of its grantors and donations received from third parties, increased or reduced by surpluses or deficits accumulated from previous fiscal years. The value of the company's share capital as of December 31, 2024 is R\$368,345,627.

b) Accumulated surpluses (deficits)

The accumulated surplus for the 2024 fiscal year in the amount of R\$98,620,523 must be incorporated into the company's share capital after approval of the financial statements at the Foundation's Annual Meeting of Shareholders – AGO.

21 Other operating income

	2024	2023
Revenue from courses, symposiums and selection processes	15,809,289	19,070,300
Revenue from donations	1,874,862	1,438,804
Revenue from leases	1,191,974	1,344,731
Revenue from sponsorships	703,846	125,000
Recovered revenue	17,308	194,171
Contingency reversal	-	510,239
Other Revenues	6,126,605	6,826,363
	25,723,884	29,509,608

22 Personnel expenses

	2024	2023
Christmas bonus	(27,582,224)	(23,058,734)
Vacation	(38,289,432)	(31,815,461)
Severance Payment Indemnity Fund (FGTS)	(30,514,383)	(25,231,650)
Salaries	(306,794,887)	(241,240,203)
Transportation voucher	(2,000,939)	(1,797,970)
Incentive award - PIN	-	(14,519,719)
Internship grant	(27,190)	(18,450)
Research grant	-	-
Childbirth allowance	(27,285)	(32,100)
Basic Christmas food baskets	(523,030)	(1,421,488)
Nurseries, schools and daycare centers	(775,496)	(361,317)
Courses	(24,663)	(14,448)
Basic food basket voucher	(10,253,948)	(6,414,725)
	(416,813,477)	(345,926,265)

23 Medicines and consumables

	2024	2023
--	------	------



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAKOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 21

CAPD scholarships	-	(2,086)
ROPME - Orthoses and prostheses	(118,835)	(208,005)
Fuels and lubricants	(806,147)	(914,387)
Foodstuffs	(17,613,191)	(11,831,036)
Auxiliary and consumable materials	(18,735,959)	(12,343,751)
Hygiene and cleaning supplies	(11,606,625)	(11,471,071)
Medical, dental and veterinary supplies	(112,020,094)	(82,063,226)
IT and office supplies	(2,605,775)	(1,692,783)
Drugs	(33,512,996)	(26,217,051)
Uniforms	(62,980)	(11,902)
Orthoses and prostheses	(30,599)	(51,235)
Clinical engineering materials	-	(4,100)
Books, newspapers, publications in general	(102,214)	(20,344)
Construction materials	(59,027)	(2,755)
Medical gas	-	(3,757)
Maintenance material	(3,146,754)	(3,060,834)
	(200,421,196)	(149,898,323)

24 Administrative and general expenses

	2024	2023
Annuities, contributions and monthly fees	(417,614)	(240,971)
Subscriptions, newspapers, magazines and cable TV	(51,489)	(38,781)
Scholarships	(6,632,757)	(3,584,944)
Courses and congresses	(412,667)	(351,432)
Import expenses	(693,252)	(633,895)
Freight and carriage	(915,968)	(528,548)
Taxes, fees and charges	(92,280)	(81,441)
Printed materials, posters and information	(2,146)	(17,472)
Legal postcards and photocopies	(1,087)	(736)
Prizes	(5,650)	(2,500)
Work publications	(408,918)	(459,165)
Miscellaneous insurance	(60,863)	1,434
Transportation, accommodation and lodging	(229,414)	(657,372)
Donations	(4,300)	(4,920)
Daily allowances (cost allowance)	(659,083)	(485,996)
Lease of equipment	(3,265,624)	(2,623,058)
Condominium	(563,072)	(515,219)
Rental of medical gas cylinders	(151,119)	(36,686)
Property leasing	(510,573)	(456,298)
Accommodation and food	(386,750)	(359,632)
Court costs	(319,564)	(197,581)
Expenses with transfer to the Blood Bank	(654,794)	(682,533)
Other expenses	(429,153)	(117,240)
Other leases	(1,729,569)	(951,969)
Airline tickets	(604,446)	(497,827)
Returns linked to agreements and contracts	(2,613,727)	(58,552)
Rate applied to sale - credit/debit card	(163,634)	(419,573)
Union contribution - philanthropic hospitals	(8,371)	(7,092)



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº 22
PAGE No.

General expenses	61,057	72,718
Course platform fee	(291,811)	(115,903)
Water	(1,635,585)	(2,494,086)
Common waste collection	-	(110)
Special waste collection	(416,149)	(420,294)
Mail	(72,273)	(75,458)
Electricity	(7,092,945)	(4,445,401)
Cable Internet	(391,156)	(371,962)
Cable Telephone	(7,652)	(5,123)
Mobile phone	(89,522)	(103,469)
Landline phone	(184,918)	(183,884)
Cable TV	(13,128)	(12,769)
Other Internet services	-	(3,403)
Administrative costs	(6,735,033)	(6,138,011)
Research allowance	(387,454)	-
Sterilization	(20,449)	-
	(39,264,902)	(28,307,154)

25 Third-party services

Description	2024	2023
Serv. com Courses and congresses – Legal entity	(10,942,668)	(5,531,635)
Serv. Nurseries, schools and daycare centers - Legal entity	(393,078)	(787,997)
Serv. com Courses and congresses – Individual	(704,435)	(1,145,698)
Serv. com Miscellaneous – Legal entity	(8,064,480)	(6,768,321)
Serv. com Physicians - Individual	(1,317,539)	(1,839,690)
Serv. com Computers – Legal entity	(8,240,800)	(8,290,121)
Serv. com Labs, exams and sterilization - Legal entity	(4,386,193)	(5,056,032)
Serv. com Cleaning and hygiene – Legal entity	(9,063,750)	(8,025,010)
Serv. com Physicians - Legal entity	(48,394,981)	(38,356,117)
Serv. Com Medical cooperatives - Legal entity	(19,418,867)	(13,962,771)
Serv. com Charts - Legal entity	(491,750)	(270,500)
Serv. com Miscellaneous – Individual	(2,197,781)	(1,815,885)
Serv. com Ambulance - Legal entity	(1,074,064)	(1,122,161)
Elevator maintenance	(546,311)	(178,903)
Equipment maintenance	(7,118,080)	(3,744,714)
Property maintenance	(773,365)	(303,789)
Computer maintenance	(1,647,535)	(1,550,195)
Vehicle maintenance	(525,004)	(485,742)
Serv. com Security and supervision – Legal entity	(9,526,950)	(8,694,084)
Serv. com Construction works and installation – Legal entity	(18,169,840)	(7,488,651)
Serv. com Laundry - Legal entity	(3,501,155)	(3,085,444)
Serv. com FMRP Transfer of funds – Legal entity	(4,798,927)	(4,561,296)
Serv. com Consulting - Legal entity	(4,884,530)	(3,244,073)
Other maintenances	(5,967,947)	(4,240,072)
Serv. Com Other healthcare professional services - Legal entity	(78,279)	(5,400)
Serv. Com Customs advisory - Legal entity	(150,758)	(93,206)
Serv. Com Miscellaneous insurance - Legal entity	(32,608)	(100,101)
Serv. Com Executive projects - Legal entity	(1,182,917)	(825,430)



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº LIVRO Nº FOLHA Nº
TRANSLATION No. bzt-17.743 BOOK No. 225 PAGE No. 23

Serv. Com Mail, freight and carriage - Legal entity	(1,120,604)	(1,167,908)
Serv. Com Accomodation - Legal entity	(192,354)	(163,458)
Serv. Com Other healthcare professional services - Individual (Third-party services)	(3,740)	(9,393)
	384,742	369,929
TOTAL	(174,526,548)	(132,543,868)

26 Transfer expenses

	2024	2023
HCRP Transfer of funds	-	(8,039,528)
LAP Transfer of funds	(122,127)	(122,127)
ADEVIRP Transfer of funds	(24,000)	-
	(146,127)	(8,161,655)

27 Expenses from contingencies and losses

Description	2024	2023
Civil proceedings contingencies	-	(4,864)
Labor proceedings contingencies	(711,303)	(814,731)
Expenses with payment refusals – Costs	(18,589)	(37,598)
Expenses with payment refusals – Expert fees	(1,403)	(10,742)
Loss from SUS transfer of funds	(4,524,067)	(4,830,949)
Losses from private healthcare - Civil clinic	-	(1,330)
Losses from healthcare - Agreement	(151,357)	(7,934)
INSS on lawsuits	(52,869)	-
Other losses	-	1,513
Allowance for doubtful accounts	(3,279,458)	(2,447,238)
Loss from Amendment / Public Contracts receivable	(12,090)	(115,716)
TOTAL	(8,751,136)	(8,269,589)

28 Financial income net

	2024	2023
Financial revenues		
Discounts obtained	50,831	98,767
Interest income	-	22,814
Income from investments in Funds	45,601,776	44,476,443
Income from investments in Savings Account	9,010	22,108
Income from court deposits	6,003	5,474
Liquidated damages	-	4,420
	45,667,620	44,630,026
Financial Expenses		
Discounts granted	(82,060)	(72,087)
Banking Expenses	577,337	(868,797)
Interest paid	(18,551)	(5,832)
Interest from security deposit	(85,631)	(97,551)
	391,095	(1,044,267)
	46,058,715	43,585,759

29 Application of funds

As determined by Article 227, Clause VI of Normative Instruction No. 1,071, of 09/15/2010, the Foundation's funds were applied to its institutional purposes, in accordance with its Bylaws, as demonstrated by its expenses and equity investments.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No. 24

30 Provision of service to SUS [Unified Health System]

Services were offered to SUS in compliance with the minimum limit of sixty percent (60%) established by Article 4, Clause II of Law No. 12,101 of 11/27/2009, regulated by Articles 19 and 20 of Decree No. 8,242 of 05/23/2014, as shown below:

SERVICE NUMBERS	2024	2023
Services provided for SUS	870,138	848,474
Total services	941,912	916,225
% of SUS in the services	92.38%	92.61%
NUMBER OF HOSPITALIZATIONS	2024	2023
Services provided for SUS	69,131	35,806
Total services	69,936	36,903
% of SUS in Hospitalizations	98.85%	97.03%

Due to the agreements and contracts signed between the State Health Department and Hospital das Clínicas of the School of Medicine of Ribeirão Preto of the University of São Paulo with the intervention of FAEPA, which aims to manage and perform health activities and services, the assistance performance in 2024 is demonstrated below, according to its main indicators:

a) General care indicators

Description	SUS		PRIVATE HEALTHCARE AGREEMENTS		AND TOTAL	
	Number	%	Number	%	Number	%
Medical appointments / consultations	870,138	92.38%	71,774	7.62%	941,912	100.00%
Hospitalizations	69,131	98.85%	805	1.15%	69,936	100.00%
Surgeries	45,672	96.32%	1,745	3.68%	47,417	100.00%
Laboratory / Specialized tests and procedures	4,313,581	97.61%	105,768	2.39%	4,419,349	100.00%
Urgent care	8,856	100.00%	-	0.00%	8,856	100.00%
Medical appointments via telemedicine	4,947	86.62%	764	13.38%	5,711	100.00%
Non-medical appointments	136,002	100.00%	-	0.00%	136,002	100.00%
Non-medical appointments via telemedicine	3,313	100.00%	-	0.00%	3,313	100.00%
High suspicion exams	360	100.00%	-	0.00%	360	100.00%
Childbirths	3,575	97.07%	108	2.93%	3,683	100.00%
SADT (External)	58,976	100.00%	-	0.00%	58,976	100.00%
SADT (Internal)	444,156	100.00%	-	0.00%	444,156	100.00%
Patient Day	318,529	98.97%	3,323	1.03%	321,852	100.00%

b) Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto

Description	SUS		Private and Healthcare Agreements		Total	
	Number	%	Number	%	Number	%
Medical appointments / consultations	671,872	90.35	71,774	9.65	743,646	100.00%
Hospitalizations	51,768	98.47	805	1.53	52,573	100.00%
Surgeries	25,467	93.59	1,745	6.41	27,212	100.00%
Medical appointments via telemedicine	4,901	86.51	764	13.49	5,665	100.00%
Non-medical appointments via telemedicine	1,253	100.00	-	-	1,253	100.00%



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBAHOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR
 Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. bzt-17.743

LIVRO Nº

BOOK No. 225

FOLHA Nº

PAGE No.25

Childbirths	1,309	92.38	108	7.62	1,417	100.00%
Laboratory / Specialized tests and procedures	4,313,581	97.61	105,768	2.39	4,419,349	100.00%
Patient Day	224,289	98.54	3,323	1.46	227,612	100.00%

c) Hospital Estadual de Ribeirão Preto

Description	Agreed	Held	%
Medical appointments / consultations	37,980	40,795	107.41%
Hospitalizations	2,304	2,966	128.73%
Surgeries	8,400	9,124	108.62%
Non-medical appointments	32,220	32,765	101.69%
SADT (External)	14,640	15,346	104.82%
SADT (Internal)	-	30,051	-
High suspicion exams	-	245	-
Patient Day	-	12,894	-

d) Centro de Referência da Saúde da Mulher de Ribeirão Preto – MATER

Description	Agreed	Held	%
Medical appointments / consultations	12,600	16,325	129.56%
Hospitalizations	3,960	3,834	96.82%
Surgeries	840	829	98.69%
Urgent care	8,640	7,516	86.99%
Non-medical appointments	7,680	7,627	99.31%
SADT (External)	4,560	4,408	96.67%
SADT (Internal)	-	18,841	-
Medical appointments via telemedicine	-	1	-
Non-medical appointments via telemedicine	-	1,900	-
Patient Day	-	10,717	-

e) Hospital Estadual Américo Brasiliense

Description	Agreed	Held	%
Medical appointments / consultations	4,560	4,416	96.84%
Hospitalizations	3,720	3,728	100.22%
Surgeries	4,560	4,332	95.00%
Urgent care	720	722	100.28%
Non-medical appointments	1,560	1,500	96.15%
Patient Day	-	19,201	-

f) AME Américo Brasiliense

Description	Agreed	Held	%
Medical appointments / consultations	72,528	71,015	97.91%
Surgeries	1,680	1,903	113.27%
Non-medical appointments	12,720	13,053	102.62%
SADT (External)	19,968	18,956	94.93%
SADT (Internal)	-	187,432	-
Medical appointments via telemedicine	-	45	-

g) Hospital Estadual Serrana

Description	Agreed	Held	%
Medical appointments / consultations	6,732	16,609	246.72%
Hospitalizations	2,232	2,789	124.96%



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº LIVRO Nº FOLHA Nº
 TRANSLATION No. bzt-17.743 BOOK No. 225 PAGE No. 26

Surgeries	624	722	115.71%
Urgent care	360	423	117.50%
Non-medical appointments	1,920	2,412	125.63%
SADT (External)	6,552	7,609	116.13%
SADT (Internal)	-	138,828	-
High suspicion exams	-	115	-
Patient Day	-	18,959	-

h) Hospital das Clínicas de Bauru

Description	Agreed	Held	%
Medical appointments / consultations	54,000	49,106	90.94%
Hospitalizations	5,400	6,312	116.89%
Surgeries	2,700	2,573	95.30%
Urgent care	180	917	509.44%
Non-medical appointments	64,800	78,645	121.37%
SADT (External)	11,740	12,657	107.81%
SADT (Internal)	-	69,004	-
Non-medical appointments via telemedicine	-	160	-
Patient Day	-	32,469	-

31 Exemptions enjoyed

In compliance with Article 30, Clause III, item (c) of Ordinance No. 1,970, of 08/16/2011 of the Ministry of Health, the values relating to tax benefits enjoyed during the fiscal years 2024 and 2023 are shown below:

	2024	2023
INSS on Payroll	100,044,338	83,604,472
PIS on Payroll	3,723,494	3,139,566
SEFIP [Company System for FGTS Collection and Social Security Information] / GFIP [FGTS Collection Form and Social Security Information] on Payroll	473,371	423,117
INSS on freelance services	703,064	729,208
CSLL – Social Contribution on Net Profit	8,875,847	5,558,459
	113,820,114	93,454,822

32 Insurance coverage

The Foundation's Management adopts the policy of contracting insurance of various types, the coverage of which is considered sufficient by the Management and insurance agents to deal with the occurrence of claims. The risk assumptions adopted, given their nature, are not part of the scope of the audit of the financial statements and, consequently, were not audited by our independent auditors.

33 Subsequent events

The Foundation did not present any significant subsequent events to be disclosed in the explanatory notes.

NOTHING ELSE was contained in said original, which I return with this faithful translation. In WITNESS WHEREOF, I have here set my hand and seal of office, this May 30, 2025.

Emoluments according to the law.

ANTONIO DARI ANTUNES ZHBANOVA
 Tradutor Público



