



REPÚBLICA FEDERATIVA DO BRASIL
FEDERATIVE REPUBLIC OF BRAZIL
ANTONIO DARI ANTUNES ZHBAHOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR
Idioma/Language: Inglês - Português/English - Portuguese
Matrícula Jucepe nº 406 • CPF 756.770.758-68

Av. Bernardo Vieira de Melo nº 4937, AP-1025 - Candeias - Jaboatão dos Guararapes (PE) CEP: 54450-020
Telefone/Phone/Whatsapp +55 (11) 98784 1006 - (81) 92001-2614 - e-mail.dari.zhbanova@gmail.com

TRANSLATION No. L-11524

BOOK No. 211

PAGE No. 001

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



Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital s Clínicas da Faculdade de Medicina de Ribeirão Preto da Universidade de São Paulo - FAEPA
(Foundation for the Support of Teaching, Research and Assistance at Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto, Universidade de São Paulo - FAEPA)

Financial statements for the years ended December 31, 2025 and 2024, and independent auditors' report.

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Balance Sheets

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As of December 31, 2025 and 2024, in real.

	Note	2025	2024		Note	2025	2024
Current Assets				Current Liabilities			
Cash and Cash Equivalents	4	603.656.199	507.446.294	Suppliers	12	32.103.487	32.324.904
Accounts receivable	5	82.401.446	68.159.272	Salaries and Social Security Contributions	13	32.062.624	26.698.530
Public Contracts and Agreements Receivable	6	410.538.141	289.702.546	Tax Liabilities	14	9.033.384	8.352.540
Stocks	7	25.844.375	19.456.347	Provisions for Holidays and Benefits		44.009.074	38.943.126
Taxes to be Offset	8	280	280	Public Contracts and Agreements to be Executed	15	487.774.720	397.707.129
Advances	9	2.690.067	2.185.559	Customer/Project Advances	16	17.405.362	23.282.451
Other Assets	10	664.463	4.351.968	Other Liabilities	17	762.786	5.071.977
Prepaid Expenses		23.492	26.173	Total Current Liabilities		623.151.437	532.380.657
Total Current Assets		1.125.818.464	891.328.439	Non-Current Liabilities			
Non-Current Assets				Public Contracts and Agreements to be Executed	15	812.808.474	414.527.145
Accounts receivable	5	-	150.306	Provisions for Contingencies	18	171.796	376.558
Public Contracts and Agreements Receivable	6	812.808.474	414.527.145	Third-Party Fixed Assets Linked	19	69.704.975	57.849.175
Judicial Deposits	18	2.236.516	2.115.141	Total Non-Current Liabilities		882.685.245	472.752.878
Fixed assets	11	200.805	163.978.654	Net Equity	20		
		939		Stockholders' Equity		466.966.150	368.345.627
Total Non-Current Assets		1.015.850.929	580.771.246	Accumulated Surpluses		168.866.561	98.620.523
Total Assets		2.141.669.393	1.472.099.685	Total Net Equity		635.832.711	466.966.150
				Total Liabilities and Equity		2.141.669.393	1.472.099.685

Income Statements (surplus or deficit)

As of December 31, 2025 and 2024, in real.

	Note	2025	2024
Operating Revenues			
Hospital Income - SUS		292.004.741	231.137.573
Hospital das Clínicas Agreements		158.018	34.457.132
SUS Table		160.482.777	139.782.508
Parliamentary Amendments		35.683.237	-
Management Contract for Hospital Estadual de Ribeirão Preto (HERP)		48.539.796	46.379.901
Management Contract for the Centro Ref Saúde Mulher Rib.Preto - MATER		42.347.474	37.514.232
Contract for Hospital Estadual de Américo Brasiliense (HEAB)		93.015.257	84.728.053
Management Contract for Hospital Estadual de Serrana		60.500.478	56.505.365
Hospital das Clínicas de Bauru Management Contract		124.972.800	108.808.479
AME Taquaritinga Management Contract		6.299.770	-
Public Agreements - Municipal		15.723.793	14.794.626
Public Agreements - State		2.638.242	9.083.600
Public Agreements - Federal		44.675.796	20.117.345
Hospital Income - Supplementary Health		63.781.971	53.832.070
Hospital Income - Private Services		17.475.629	15.791.372
Clinical Trials		27.664.892	24.401.840
Revenue from Parking Lots		5.588.927	4.997.911
Revenue from Convention Centers		-	178.060
Other Operating Revenues	21	33.016.057	25.723.884
		1.074.569.655	908.233.951
Operating Expenses			
Personnel Expenses	22	(468,508,648)	(416,813,477)

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Medicines and Consumables	23	(221,332,637)	(200,421,196)
Administrative and General Expenses	24	(44,192,378)	(39,264,902)
Third-party services	25	(203,407,245)	(174,526,548)
Expenses related to Transfers	26	(621.155)	(146.127)
Expenses related to Third-Party Assets		(9.499)	(41,540)
Expenses related to Amortization and Depreciation		(20.020.801)	(15,462,290)
Expenses related to contingencies and losses	27	(12,485,092)	(8,751,136)
Other Operating Revenues / Expenses		(171,490)	(244,927)
		(970.748.945)	(855,672,143)
Surplus Before Financial Results		103.820.709	52.561.808
Net Financial Income (Expenses)	28	65.045.852	46.058.715
Fiscal Year Surplus		168.866.561	98.620.523

Statements of Comprehensive Income

As of December 31, 2025 and 2024, in real.

	2025	2024
Fiscal Year Surplus	168.866.561	98.620.523
Exchange Rate Variation	-	-
Comprehensive Income for the Year	168.866.561	98.620.523

Statement of Changes in Equity Fiscal years ended December 31, 2025 and 2024. In real (Brazilian currency).

	Shareholders' Equity	Accumulated Surpluses	Total
Balances as of January 1, 2024	306.584.967	61.760.66	368.345.627
Transfer of Surplus to Shareholders' Equity	61.760.660	(61,760,660)	-
Fiscal Year Surplus		98.620.523	98.620.523
Balances as of December 31, 2024	368.345.627	98.620.52	466.966.150
Transfer of Surplus to Shareholders' Equity	98.620.523	(98,620,523)	-
Fiscal Year Surplus		168.866.56	168.866.561
Balances as of December 31, 2025	466.966.150	168.866.56	635.832.711

Cash Flow Statements As of December 31, 2025 and 2024, in real.

	2025	2024
Cash flow from operating activities		
Net surplus for the year	168.866.561	98.620.523
Adjustments made by:		
Depreciation and amortization	19.288.734	14.890.373
Residual Cost of Derecognized Fixed Assets	18.887.378	4.711.630
(Reversal) Provision for doubtful accounts	2.204.624	(158.015)
Provision (Reversal) for Labor Risks and Contingencies	(204,761)	-
(Increase) decrease in assets:		
Accounts receivable from customers	(16,296,492)	(33,350,300)
Public contracts receivable	(519,116,924)	650.893.851
Stocks	(6,388,028)	(1,602,475)
Taxes to be offset	-	-
Advances	(504.509)	(176.290)
Other assets and rights	3.687.505	(474.802)
Prepaid expenses	2.681	(2.614)
Judicial deposits	(121.375)	(448.323)
Increase (decrease) in liabilities:		
Suppliers	(221.418)	357.421
Equity obligations	5.364.094	2.952.204
Tax obligations	680.843	1.428.412
Provision for vacation and related expenses	5.065.947	6.474.995
Public contracts to be carried out	488.348.921	(658,839,348)
Fixed assets of related third parties	11.855.800	27.327.162

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Customer/Project Advances	(5,877,089)	(4,388,577)
Other Accounts Payable	(4,309,190)	195.588
Net proceeds from operations	171.213.302	108.411.415
Cash flow from investing activities		
Fixed asset acquisitions	(75.003,397)	(67.535,919)
Net proceeds from investment activities	(75.003,397)	(67.535,919)
Increase (decrease) in cash and cash equivalents	96.209.905	40.875.496
Change in cash and cash equivalents:		
Cash and cash equivalents at the end of the financial year.	603.656.199	507.446.294
Cash and cash equivalents at the beginning of the fiscal year.	507.446.294	466.570.798
Increase (decrease) in cash and cash equivalents	96.209.905	40.875.496

	FAEPA	HERP	MATER	HEAB	HES	HCB	AME TAQUARITIN GA	Consolidated
Asset								
Current								
Cash and Cash Equivalents	555.046.470	3.485.951	5.066.154	16.669.597	3.054.670	17.737.887	2.595.470	603.656.199
Accounts receivable	82.401.446	-	-	-	-	-	-	82.401.446
Public Contracts and Agreements Receivable	2.770.516	47.214.000	46.861.637	123.797.081	61.548.175	111.868.464	16.478.268	410.538.141
Stocks	1.888.182	2.077.674	767.984	5.427.892	2.317.260	13.222.517	142.866	25.844.375
Taxes to be Offset	280	-	-	-	-	-	-	280
Advances	1.544.408	144.193	118.421	332.190	141.626	360.034	49.196	2.690.067
Other Credits	664.463	-	-	-	-	-	-	664.463
Prepaid Expenses	23.492	-	-	-	-	-	-	23.492
Total Current Assets	644.339.257	52.921.818	52.814.196	146.226.760	67.061.730	143.188.903	19.265.801	1.125.818.464
Non-Current								
Public Contracts and Agreements Receivable	-	47.214.000	148.395.183	376.301.413	117.967.335	65.256.604	57.673.938	812.808.474
Judicial Deposits	1.107.189	64.008	59.378	1.005.941	-	-	-	2.236.516
Fixed assets	-	3.200.993	6.641.981	6.568.047	8.106.170	11.574.827	30.218	200.805.939
	164.683.703	-	-	-	-	-	-	-
Total Non-Current Assets	165.790.893	50.479.001	155.096.542	383.875.401	126.073.505	76.831.431	57.704.156	1.015.850.929
Total Assets	810.130.150	103.400.819	207.910.738	530.102.161	193.135.235	220.020.334	76.969.956	2.141.669.393

	FAEPA	HERP	MATER	HEAB	HES	HCB	AME TAQUARITIN GA	Consolidated
Current Liabilities								
Suppliers	22.427.145	1.103.388	695.032	2.481.577	1.271.481	4.003.392	121.472	32.103.487
Salaries and Social Security Contributions	16.580.279	1.676.312	1.846.880	4.316.102	2.568.802	4.635.664	438.586	32.062.624
Tax Liabilities	4.456.687	550.604	562.612	1.138.827	742.015	1.508.183	74.456	9.033.384
Provisions for Holidays and Benefits	23.214.352	2.431.402	2.397.595	5.742.967	3.539.996	6.086.950	595.813	44.009.074
Public Contracts and Agreements to be Executed	55.549.765	47.188.726	47.355.872	133.660.748	59.184.010	126.811.203	18.024.396	487.774.720
Customer/Project Advances	17.405.362	-	-	-	-	-	-	17.405.362
Other Liabilities	1.073.110	(93.403)	(19.417)	(107.521)	(244.574)	143.512	11.079	762.786
Total Current Liabilities	140.706.700	52.857.029	52.838.574	147.232.700	67.061.730	143.188.903	19.265.801	623.151.437
Non-Current								
Public Contracts and Agreements to be Executed	-	47.214.000	148.395.183	376.301.414	117.967.335	65.256.604	57.673.938	812.808.474
Provisions for Contingencies	8.000	128.796	35.000	-	-	-	-	171.796

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Third-Party Fixed Assets Linked	33.582,7	3.200,9	6.641,9	6.568,0	8.106,1	11.574,8	30	69.704,9
	<u>39</u>	<u>93</u>	<u>81</u>	<u>47</u>	<u>70</u>	<u>27</u>	<u>218</u>	<u>75</u>
Total Non-Current Liabilities	33.590.739	50.543.789	155.072.164	382.869.461	126.073.505	76.831.431	57.704.156	882.685.245
Net Equity								
Stockholders' Equity	466.966.150	-	-	-	-	-	-	466.966.150
Accumulated Surpluses	168.866.561	-	-	-	-	-	-	168.866.561
								<u>61</u>
Total Net Worth	635.832.711	-	-	-	-	-	-	635.832.711
Total Liabilities and Equity	810.130.149	103.400.819	207.910.738	530.102.161	193.135.235	220.020.334	76.969.956	2.141.669.393

Income Statement for the year ended December 31, 2025, by segment.

	FAEPA	HERP	MATER	HEAB	HES	HCB	AME TAQUARITI NGA	Consolidated
Operating Revenues								
Hospital Income - SUS	292.004.741	-	-	-	-	-	-	292.004.741
Hospital das Clínicas Agreements	158.018	-	-	-	-	-	-	158.018
SUS Table	160.482.777	-	-	-	-	-	-	160.482.777
Parliamentary Amendments	35.683.237	-	-	-	-	-	-	35.683.237
Management Contract for Hospital Estadual de Ribeirão Preto (HERP)	-	48.539.796	-	-	-	-	-	48.539.796
Management Contract for the Centro Ref Saúde Mulher Rib.Preto - MATER	-	-	42.347.474	-	-	-	-	42.347.474
Contract for Hospital Estadual de Américo Brasiliense (HEAB)	-	-	-	93.015.257	-	-	-	93.015.257
Contract for Hospital Estadual de Serrana (HES)	-	-	-	-	60.500.478	-	-	60.500.478
Hospital das Clínicas de Bauru-HCB Management Contract	-	-	-	-	-	124.972.801	-	124.972.801
AME Taquaritinga Management Contract	-	-	-	-	-	-	6.299.770	6.299.770
Public Agreements - Municipal	15.723.793	-	-	-	-	-	-	15.723.793
Public Agreements - State	2.638.242	-	-	-	-	-	-	2.638.242
Public Agreements - Federal	44.675.796	-	-	-	-	-	-	44.675.796
Hospital Income - Supplementary Health	63.781.971	-	-	-	-	-	-	63.781.971
Hospital Income - Private Services	17.475.629	-	-	-	-	-	-	17.475.629
Clinical Trials	27.664.892	-	-	-	-	-	-	27.664.892
Revenue from Parking Lots	5.588.927	-	-	-	-	-	-	5.588.927
Other Revenues	30.449.987	971.061	339.637	956.413	169.519	104.429	25.011	33.016.057
	696.328.009	49.510.857	42.687.111	93.971.670	60.669.997	125.077.230	6.324.781	1.074.569.655
Operating Expenses								
Personnel Expenses	(243.023.965)	(28.330.219)	(26.851.423)	(59.640.451)	(38.310.466)	(68.851.591)	(3.500.533)	(468.508.648)
Medicines and Consumables	(156.102.777)	(8.705.952)	(5.890.148)	(16.574.413)	(9.513.945)	(24.233.976)	(311.426)	(221.332.637)
Administrative and General Expenses	(25.771.102)	(2.434.175)	(2.338.258)	(2.531.433)	(2.465.552)	(8.168.262)	(483.596)	(44.192.378)
Third-party services	(129.926.568)	(10,040,788)	(8,119,436)	(15,806,412)	(10,051,466)	(27,293,340)	(2,169,235)	(203,407,245)
Expenses related to Transfers	(621.155)	-	-	-	-	-	-	(621.155)
Expenses related to Third-Party Assets	(9.499)	-	-	-	-	-	-	(9.499)
Depreciation Expenses	(16.758.436)	(354.674)	(218.003)	(639.904)	(844.004)	(1,205,567)	(213)	(20,020,801)
Expenses related to contingencies and losses	(11,694,037)	(62,233)	(38,260)	(488,385)	(171,620)	(30,557)	-	(12,485,092)
Other Operating Revenues / Expenses	(167.030)	-	-	-	(4,460)	-	-	(171,490)
	(584,074,569)	(49,928,041)	(43,455,527)	(95,680,999)	(61,361,513)	(129,783,293)	(6,465,003)	(970,748,945)
Surplus Before Financial Results	112.253.441	(417.184)	(768.417)	(1,709,329)	(691.516)	(4,706,064)	(140.222)	103.820.709
Net Financial Income (Expenses)	56.613.120	417.184	768.417	1.709.329	691.516	4.706.064	140.222	65.045.852
Fiscal Year Surplus	168.866.561	-	-	-	-	-	-	168.866.561

Explanatory notes from management to the financial statements

Fiscal years ended December 31, 2025 and 2024. In real (Brazilian currency).

1 Operational context

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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”) was created on August 31, 1988, by a group of individuals and private legal entities working in the health field, with the primary purpose of working towards the development of comprehensive health care for the benefit of society in general, and collaborating with other entities in the health field, especially with Hospital das Clínicas de Faculdade de Medicina de Ribeirão Preto de Universidade de São Paulo (HCFMRPUSP). According to the express provisions, FAEPA is a private non-profit legal entity, administrative and financial autonomy, and an indefinite term of duration, governed by its Statute, its Internal Regulations, and the Norms of the Civil Code. In the event of its dissolution, in any of the cases provided for by law, its assets will be allocated to Hospital das Clínicas de Faculdade de Medicina Ribeirão Preto - USP, as established in the act of its institution, except for financial surpluses resulting from its activities, legacies, donations, and assets and resources allocated to it due to its qualification as an Social Organization, which must be allocated to the assets of another qualified Social Organization within the State. This rule also applies in the event of its disqualification, and any alteration of its nature, as well as the suppression of its primary objectives, is prohibited. 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 objectives, and may, for this purpose, enter into agreements or contracts with public and private, national and foreign institutions. a) Collaboration will occur especially with Hospital das Clínicas de Faculdade de Medicina de Ribeirão Preto de Universidade de São Paulo; b) To stimulate work in the didactic, assistance and research areas, through material support and remuneration to researchers, teachers and support staff, whether or not they are employees, who participate in the planning and execution of the Foundation's core activities; c) To sponsor the development of new products and equipment, systems and processes; d) To promote courses, symposia and studies; e) To promote the dissemination of technological knowledge and the publication of technical and scientific publications; f) To establish scholarships, internships and assistance grants for professors, researchers and support staff who can contribute to the achievement of the Foundation's objectives, provided that its resources allow it, and the regulatory requirements are met; g) To collaborate in the preservation of the assets of Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto de Universidade de São Paulo; h) To administer, promote or coordinate, directly or through outsourcing, events of a social, cultural or artistic nature, as well as activities of a scientific or educational nature. According to its bylaws, FAEPA is managed by the following structure: I. Board of Trustees; II. Board of Directors; III. Advisory Council

1.1 Recognition of public utility

- Municipal Level: Law No. 6,166 of December 23, 1991;
- State Level: Law No. 10,036 of July 10, 1998;
- Federal Level: Ministry of Justice Proceedings No. 4.860/98-10, Decree No. 2994 of 03/19/1999

1.2 Regarding certification at CEBAS

The Entidade Beneficente de Assistência Social - 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 June 12, 1998, and has maintained its accreditation as follows:

Period	Resolution / Ordinance
06/12/1998 to 06/11/2001	Resolution No. 160 of 06/25/1999
06/12/2001 to 06/11/2004	Resolution No. 026 of 02/21/2008
06/12/2004 to 06/11/2007	Resolution No. 003 of 01/23/2009
06/12/2007 to 06/11/2010	Resolution No. 007 of 02/03/2009
06/12/2010 to 06/11/2015	Ordinance No. 104 of 11/02/2020
06/12/2015 to 06/11/2018	Ordinance No. 175 of 02/26/2020
06/12/2018 to 06/11/2021	Ordinance No. 256 of 03/26/2020
06/12/2021 to 06/11/2024	Ordinance No. 640 of 06/07/2021
06/12/2024 to 12/31/2025	Ordinance No. 815 of 09/25/2023
01/01/2026 to 31/12/2028	Ordinance No. 3,639 of 01/02/2026

1.3 From other records in the councils

- National Council for Equity Assistance, Resolution No. 082 of 06/09/1998;
- Registration Certificate from the Equity Entities Assistance and Advisory Section under number 119;
- Registered with the Municipal Equity Assistance Council under number 057.

1.4 Financial maintenance

The financial resources needed to achieve the social objectives come from:

- Securities, stocks or financial instruments owned;
- Income from properties owned;
- Revenue derived from activities carried out in-house or in partnership or association with third parties;
- Bank interest and other incidental income;
- Income in its favor established by third parties;

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FEDERATIVE REPUBLIC OF BRAZIL
ANTONIO DARI ANTUNES ZHBAHOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Av. Bernardo Vieira de Melo nº 4937, AP-1025 - Candeias - Jaboatão dos Guararapes (PE) CEP: 54450-020

Telefone/Phone/Whatsapp +55 (11) 98784 1006 - (81) 92001-2614 - e-mail.dari.zhbanova@gmail.com

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- f. Usufructs established in its favor;
- g. Compensation received for services rendered;
- h. Revenue from sales of products manufactured by the company and from royalties and/or technical assistance resulting from negotiations with third parties regarding industrial property rights;
- 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 Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA has maintained a Cooperation Agreement with Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto de Universidade de São Paulo - HCFMRP-USP. With the support of this instrument, in the same year, FAEPA became part of the agreement with the SUS (Brazilian Public Health System). Both are regularly renewed every 5 years. Thus, among other activities, the Foundation processes and manages the billing of medical services provided to the SUS (Brazilian Public Health System) and to Supplementary Health within the scope of Hospital.

II) Management Contract for Hospital Estadual de Ribeirão Preto - HERP: On December 29, 2022, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and the Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, qualified as a Social Organization, Proceedings no. 2022/76263, with the objective of operationalizing the management and execution of health activities and services at Hospital Estadual de Ribeirão Preto - HERP. For the execution of the Management Contract, the State Health Secretariat will transfer to the Foundation, within the agreed terms and conditions, the estimated total amount of R\$ 217,200,000.00, referring to operating expenses. The term of the Contract was 5 (five) years, from 1/1/2023 to 12/31/2027, and could be terminated or renewed after the achievement of the strategic objectives and established goals and with the agreement of both parties. On October 30, 2025, Decree 70.043 was signed, transferring the administration of HERibeirão from the Health Secretariat to Hospital das Clínicas de FMRP-USP, effective January 1, 2026, thus ending the Management Contract with FAEPA.

III) Management Contract for the Centro de Referência da Saúde de Ribeirão Preto - MATER: On February 28, 2019, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and the Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, Proceedings no. 1891539/2018, with the objective of operationalizing the management and execution of health activities and services at the Centro de Referência da Saúde de Ribeirão Preto - MATER. For the execution of the Contract, the State Health Secretariat will transfer to FAEPA/MATER, within the agreed terms and conditions, the estimated total amount of R\$ 154,980,000.00, referring to operating expenses. The term of the Contract is 5 years, from 03/01/2019 to 02/28/2024. The Amendment Term 02/2024, entered into between the parties, extended the Management Contract for a further 12 (twelve) months, starting on 03/01/2024. For the execution of Amendment Term 02/2024, the State Health Secretariat will transfer to FAEPA/MATER, within the agreed terms and conditions, the estimated total amount of R\$ 29,560,602.70, referring to operating expenses. Following the expiration of the previous Management Contract, after winning the new Public Call for Bids, on February 28, 2025, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto da USP - FAEPA, SEI Proceedings no. 024.00217123/2024-86, concerning the operational management and execution of health activities and services at the Centro de Referência da Saúde de Ribeirão Preto - MATER. For the execution of the Contract, the State Health Secretariat will transfer to FAEPA/MATER, within the agreed terms and conditions, the estimated total amount of R\$ 222,135,176.40, referring to operating expenses. The term of the Contract is 5 years, from 1/3/2025 to 28/2/2030.

IV) Management Contract for Hospital Estadual de Américo Brasiliense - HEAB. On July 20, 2020, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and the Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, qualified as a Social Organization, Proceedings no. 1142913/2020, with the objective of operationalizing the management and execution of health activities and services at Hospital Estadual de Américo Brasiliense - HEAB. Under the Management Contract, the State Health Secretariat will transfer to FAEPA/HE Américo Brasiliense, within the agreed terms and conditions, the estimated total amount of R\$ 336,871,800.00, corresponding to operating expenses. The term of this Contract is 5 years, from August 1, 2020 to July 31, 2025, and may be terminated or renewed after the achievement of the strategic objectives and established goals, provided both parties agree. Following the expiration of the previous Management Contract, after winning the new Public Call, on July 31, 2025, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and the Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, qualified as a Social Organization, SEI Proceedings no. 024.00081452/2025-63, with the objective of operationalizing the management and execution of health activities and services at Hospital Estadual de Américo Brasiliense - HEAB. Under the Management Contract, the State Health Secretariat will transfer to FAEPA/HE Américo Brasiliense, within the agreed terms and conditions, the estimated total amount of R\$ 623,077,213.40, corresponding to operating expenses. The term of this Contract is 5 years, from August 1, 2025 to July 31, 2030, and may be terminated or renewed after the achievement of the strategic objectives and established goals, provided both parties agree.

V) Management Contract for Hospital Estadual de Serrana - HES: On December 1, 2023, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and the Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, Proceedings no. 024.00118359/2023-50, with the objective of operationalizing the management and execution of health activities and services at Hospital Estadual de Serrana - HES. For the execution of the Contract, the State Health Secretariat will transfer to FAEPA/HE Serrana, within the agreed terms and conditions, the estimated total amount of R\$ 281,370,267.60, referring to operating expenses. The term of this



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Av. Bernardo Vieira de Melo nº 4937, AP-1025 - Candeias - Jaboatão dos Guararapes (PE) CEP: 54450-020

Telefone/Phone/Whatsapp +55 (11) 98784 1006 - (81) 92001-2614 - e-mail.dari.zhbanova@gmail.com

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Contract is 5 years, from December 1, 2023 to November 30, 2028, and may be terminated or renewed after the achievement of the strategic objectives and established goals, provided both parties agree.

VI) Hospital das Clínicas de Bauru - HCB Management Contract: On July 29, 2022, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, Proceedings no. 2022/03560, with the objective of operationalizing the Management and execution of health activities and services at Hospital das Clínicas de Bauru - HCB. For the execution of the Contract, the State Health Secretariat will transfer to FAEPA/HC Bauru, within the agreed terms and conditions, the estimated total amount of R\$ 309,663,986.75, referring to operating expenses. The term of this Contract is 5 years, from August 1, 2022 to July 31, 2027, and may be terminated or renewed after the achievement of the strategic objectives and established goals, provided both parties agree.

VII) Management Contract for the Taquaritinga Specialized Medical Outpatient Clinic – AME Taquaritinga: On June 25, 2025, a Management Contract was signed between the São Paulo State Government, through the State Health Secretariat, and the Fundação de Apoio ao Ensino, Pesquisa e Assistência do Hospital das Clínicas do Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto of USP - FAEPA, SEI Proceedings no. 024.00023439/2025-90, with the objective of operationalizing the management and execution of health activities and services at the Taquaritinga Medical Specialties Outpatient Clinic – AME Taquaritinga. For the execution of the Contract, the State Health Secretariat will transfer to FAEPA/AME Taquaritinga, within the agreed terms and conditions, the estimated total amount of R\$ 7,811,082.00, referring to operating expenses. The term of the Contract is 5 years, from July 1, 2025 to July 1, 2030.

2 Basis for the preparation and presentation of financial statements.

a Declaration of conformity

The Foundation's financial statements have been prepared and are being presented in accordance with the accounting policies adopted in Brazil and in compliance with the provisions contained in Brazilian corporate law and 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.

The Administration has assessed the Foundation's ability to continue operating normally and is confident that it has the resources to continue its business in the future. Additionally, the Administration is not aware of any material uncertainty that could raise significant doubts about its ability to continue operating. Therefore, these financial statements were prepared on a going concern basis.

The financial statements, including the explanatory notes, are the responsibility of the Foundation's Management, whose authorization for their completion was given by the Foundation on March 31, 2026.

b Measurement basis

The financial statements have been prepared on a historical cost basis, unless otherwise indicated in the respective explanatory notes.

c Functional currency and presentation currency

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

d Use of estimates and judgments

Preparing financial statements in accordance with CPC standards requires the Foundation's management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported values for assets, liabilities, revenues, and expenses. Actual results may differ from these estimates.

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

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 Key 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, except for accounts receivable, which it measures at transaction price and subsequently measures at amortized cost or fair value through profit or loss based on its 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 for the management of 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.**

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Telefone/Phone/Whatsapp +55 (11) 98784 1006 - (81) 92001-2614 - e-mail.dari.zhbanova@gmail.com

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

(ii) Amortized cost

These represent financial assets and liabilities whose business model for the Foundation is to hold the financial assets in order to receive contractual cash flows and which consist exclusively of 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 an asset is derecognized, modified, or impaired. In this category, the Foundation primarily classifies "Cash equivalents (excluding investments)", "Accounts receivable", "Public contracts and agreements receivable", "Other assets", "Suppliers", "Public contracts and agreements to be executed", "Advances from clients/projects", and "Other liabilities".

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

b Cash and cash equivalents

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

c Accounts receivable

Accounts receivable are initially recognized at the transaction amount and subsequently measured at cost less expected credit losses (ECL). An estimate of expected credit losses is established 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 payment term is equivalent to one year or less, the accounts receivable are classified as current assets. Otherwise, they are presented in the non-current assets.

d Public contracts and agreements receivable

Public Contracts and Agreements receivable are registered and maintained at the nominal value of the Contracts/Agreements representing these credits, mainly referring to rights to receive from public Contracts and Agreements made with the São Paulo State Health Secretariat and addenda to the SUS agreement.

e Stocks

The inventory of materials is valued at the average acquisition cost, which is lower than the market value. The acquisition of medicines and materials transferred to Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto – USP is directly accounted for as consumable expenses.

f Fixed assets

f.1 Recognition and measurement

Property, plant and equipment are measured at historical cost of acquisition or construction, less accumulated depreciation and, where applicable, accumulated impairment losses. The cost includes expenses that are directly attributable to the acquisition of an asset.

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

f.2 Subsequent costs

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

f.3 Depreciation

Property, plant and equipment are depreciated using the straight-line method based on the estimated useful economic life of each item. Land and buildings under construction are not depreciated. Fixed assets are depreciated from the date they are installed and available for use. Depreciation is recognized in the income statement.

g Provision for asset impairment

The recoverable amount of an asset or a specific cash-generating unit is defined as the higher of its value in use and its net selling price. The Foundation's Management reviews the net book value of non-financial assets (or related groups of assets) at least annually, with the aim of assessing events or changes in economic, operational or technological circumstances that may indicate impairment or loss of their actual recoverable value. When such evidence is identified, and the net carrying amount exceeds the recoverable amount, a provision for impairment is established, adjusting the net carrying amount of the assets to the recoverable amount (impairment), with a corresponding entry in the profit or loss.

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 exceeding the amount that would have been determined if no impairment loss had been recognized in prior periods.

h Suppliers

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

i Public Contracts and Agreements to be Executed

Contracts/Agreements are recognized at their nominal value and, until the requirements for recognition in the income statement are met, are recorded as assets against liabilities in a specific account for Public Contracts/Agreements to be Performed and are realized against the corresponding expenses.

j Fixed Assets of Related Third Parties

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

The balance of this item is equivalent to the net amount of fixed assets recorded in non-current assets related to Management Contracts or Agreements. The balance of the item is increased when credited against a debit to the item Public Contracts and Agreements to be Executed, whenever there is a new acquisition, and reduced when debited against a credit to revenue in the income statement, upon realization of these assets, when they are written off and depreciated.

k Provisions

A provision is recognized, based on a past event, if the Foundation has a legal or constitutional 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 expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and specific risks to the liability. The financial costs incurred are recorded in the income statement.

Provisions are recorded based on the best estimates of the risk involved.

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 the accounting records, except when the Foundation's Management has full control of the situation or when there are real guarantees or favorable court decisions against which no further appeals are possible.

Contingent liabilities are recognized in accounting taking into account the opinion of legal counsel, the nature of the claims, the similarity to other proceedings, the complexity of court rulings, and other analyses by FAEPA's management, whenever losses are assessed as probable, which would result in a future outflow of resources to settle obligations, and when the amounts involved are measurable with sufficient certainty. Contingent liabilities classified as possible losses are not recognized in the accounting records, with the total estimated value being R\$ 72,249,537 related to Labor and Civil Lawsuits, while contingent liabilities classified as remote losses do not require provision or disclosure in the financial statements. The settlement of transactions involving these estimates may result in values that differ significantly from those recorded in the financial statements, where applicable, due to 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 its future economic benefits will accrue to the Foundation and its cost or value can be reliably measured. A liability is recognized on the balance sheet when the Foundation has a legal or constructive obligation as a result of a past event, and it is probable that an economic resource will be required to settle it in the future. They are shown at their known or calculable values, plus, where applicable, the corresponding income, charges and monetary updates 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.

Assets and liabilities with maturities shorter than the end of the next fiscal year are classified as current assets, while those with longer maturities are classified as non-current assets.

o Income 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 they are actually earned, that is, when the following aspects have been cumulatively met: (a) there is evidence of the existence of a contract; (b) the service has been effectively rendered; (c) the price is fixed and determined; and (d) payment is probable.

Revenue from management contract

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

_____ 2025 _____ 2024



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Cash	5.660	5.660
Banks	1.426.349	2.631.503
Investments in Funds	596.849.956	504.263.004
Applications in CDB/CDI	5.374.234	546.127
	603.656.19	507.446.294

Financial investments using resources from public Contracts/Agreements/Projects aimed at operationalizing the management and execution of health activities and services at Hospital Estadual de Ribeirão Preto (HERP), the Ribeirão Preto Women's Health Reference Center (MATER), Hospital Estadual de Américo Brasiliense (HEAB), Hospital Estadual de Serrana (HES), the Hospital das Clínicas de Bauru (HCB), the Taquaritinga Medical Specialties Clinic (AME Taquaritinga), and those originating from addenda to the Unified Health System (SUS), as well as projects originating from tax incentives, are redeemed exclusively to fulfill the purpose of each signed Contract/Agreement/Project.

Other financial investments are immediately convertible into a known amount of cash and are subject to an insignificant risk of change in value, being substantially represented by investments in Cooperative Deposit Receipts – RDC, Bank Deposit Certificates – CDB and investment funds referenced by the DI (Interbank Deposit Rate). Interest rates are standard market rates for this type of investment, considering the amount and timing of the investment, and can be redeemed according to the Foundation's resource needs.

5 Accounts receivable

Balance composition

	2025		2024	
	Current	Non-current	Total	Total
SUS Credits	30.819.782	-	30.819.782	17.008.746
Medical Insurance Plans	14.062.754	-	14.062.754	12.068.008
Clinical Research	5.400.176	-	5.400.176	7.701.760
Glosses	5.775.335	-	5.775.335	4.127.749
Private Medical Care	977.095	-	977.095	972.302
Laboratory Support	41.293	-	41.293	57.653
CCRP Receivable	-	-	-	15.700
Rents Receivable	665.226	-	665.226	822.163
SUS Table	29.992.909	-	29.992.909	28.740.295
Other Accounts Receivable	154.958	-	154.958	78.660
	87.889.528	=	87.889.528	71.593.036
(-) PECL	(5.488.082)	=	(5.488.082)	(3.283.458)
	(5.488.082)	=	(5.488.082)	(3.283.458)
	82.401.446	=	82.401.446	68.309.578

(i) The provision for doubtful accounts was established in accordance with the Foundation's operational characteristics, following a thorough analysis of overdue accounts receivable. The Foundation's management believes this is sufficient to cover any potential losses in the realization of the amounts receivable.

6 Public Contracts and Agreements Receivable

	2025			2024		
	Current	Non current	Total	Current	Non current	Total
Hospital Estadual de Ribeirão Preto – HERP (i)	47.214.000	47.214.000	94.428.000	47.214.000	94.428.000	141.642.000
Hospital Estadual de Serrana – HES (i)	61.548.175	117.967.333	179.515.510	58.350.564	170.189.14	228.539.709
		5			5	
Hospital Estadual de Américo Brasiliense – HEAB (i)	123.797.08	376.301.41	500.098.494	51.277.212	-	51.277.212
	1	4				
Centro de Referência da Saúde de Ribeirão Preto – MATER (i)	46.861.637	148.395.18	195.256.820	6.667.065	-	6.667.065
		3				
Hospital das Clínicas de Bauru - HCB(i)	111.868.46	65.256.604	177.125.068	94.680.000	149.910.00	244.590.000
	4				0	
Specialized Medical Clinic of Taquaritinga – AME Taquaritinga(i)	16.478.268	57.673.938	74.152.206	-	-	-

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	<u>407.767.62</u>	<u>812.808.47</u>	<u>1.220.576.09</u>	<u>258.188.841</u>	<u>414.527.14</u>	<u>672.715.986</u>
	<u>5</u>	<u>4</u>	<u>8</u>		<u>5</u>	
Public Contracts Receivable						
Pharmacy in Ribeirão Preto	-	-	-	1.196.425	-	1.196.425
Franca Pharmacy	-	-	-	769.782	-	769.782
CEDMAC	-	-	-	111.651	-	111.651
SEAVIDAS	-	-	-	213.210	-	213.210
SICONV 929523/2022	1.096.513	-	1.096.513	-	-	-
FINEP 01.23.0262.00	488.988	-	488.988	488.988	-	488.988
SICONV 952916/2023	<u>1.185.016</u>		<u>1.185.01</u>	<u>28.733.649</u>		<u>28.733.64</u>
Public Agreements Receivable	<u>2.770.517</u>	-	<u>2.770.517</u>	<u>31.513.705</u>	-	<u>31.513.705</u>
Total	<u>410.538.14</u>	<u>812.808.47</u>	<u>1.223.346.61</u>	<u>289.702.546</u>	<u>414.527.14</u>	<u>704.229.691</u>
	<u>1</u>	<u>4</u>	<u>5</u>		<u>5</u>	

Public contracts/agreements are recorded as assets with a corresponding liability and are realized upon receipt of payment.

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

7 Stocks

	<u>2025</u>	<u>2024</u>
Hospital Estadual de Américo Brasiense – HEAB	5.427.892	4.717.091
Hospital Estadual de Serrana – HES	2.317.260	2.583.425
Hospital Estadual de Ribeirão Preto - HERP	2.077.674	1.849.903
Centro de Referência da Saúde de Ribeirão Preto – MATER	767.984	749.977
Hospital das Clínicas de Bauru - HCB	13.222.517	7.610.030
Hospital das Clínicas	1.674.597	1.807.335
Taquaritinga Medical Specialty Clinic – AME	142.866	-
Taquaritinga		
Asset Held for Sale	<u>213.585</u>	<u>138.585</u>
	<u>25.844.375</u>	<u>19.456.347</u>

8 Taxes to be Offset

	<u>2025</u>	<u>2024</u>
Tax to be Offset	<u>280</u>	<u>280</u>
	<u>280</u>	<u>280</u>

9 Advances

	<u>2025</u>	<u>2024</u>
Advance for Expenses	4.000	15.000
Vacation Advance	2.661.721	2.168.444
Court-Ordered Pension Advance on Vacation Pay	4.652	2.115
Advances from International Suppliers	<u>19.694</u>	-
	<u>2.690.067</u>	<u>2.185.559</u>

10 Other Assets

	<u>2025</u>	<u>2024</u>
Checks	664.463	664.588
CEDMAC Advance (i)	-	559.807
Pharmacy Advance RP (i)	-	1.751.829
Franca Pharmacy Advance (i)	-	<u>1.375.744</u>
	<u>664.463</u>	<u>4.351.968</u>



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(i) Advances made by FAEPA recorded as a contra-entry to the liability account Other Liabilities (Note 17).

11 Fixed assets

a Balance breakdown

Own Fixed Assets

Description	Annual depreciation average rate	2025		2024	
		Cost	Depreciation accumulated	Net	Net
Improvements	2%	29.913.448	(6,666,006)	23.247.442	23.845.711
Library	10%	484.006	(483,736)	270	402
Computer Equipment	20%	35.404.054	(19,975,064)	15.428.990	13.466.638
Machinery and Equipment	10%	83.708.914	(39,021,056)	44.687.858	38.132.968
Furniture and Utensils	10%	31.179.556	(13,043,481)	18.136.075	16.526.924
Vehicles	20%	3.244.123	(1,726,038)	1.518.085	1.090.102
Buildings	-	9.668.780	-	9.668.780	9.668.780
Fixed Assets in Progress	-	5.271.261	-	5.271.261	3.122.036
		198.874.142	(80,915,381)	117.958.761	105.853.561

Fixed Assets of Related Third Parties

Description	Annual depreciation average rate	2025		2024	
		Cost	Depreciation accumulated	Net	Net
Improvements	-	205.846	-	205.846	205.846
Computer Equipment	20%	7.070.651	(3,419,821)	3.650.830	3.861.122
Machinery and Equipment	10%	74.726.304	(15,409,576)	59.316.728	45.240.823
Furniture and Utensils	10%	4.656.542	(1,446,201)	3.210.341	2.325.538
Works on Third-Party Property	-	9.634.642	-	9.634.642	6.439.705
Imports in Progress	-	6.828.791	-	6.828.791	52.059
		103.122.776	(20,275,598)	82.847.178	58.125.093
		301.996.918	(101.190.979)	200.805.939	163.978.654

b Transactions that occurred during the fiscal year

	Historical Cost	(-) Accumulated Depreciation		Total
Balances as of January 1, 2024	183.056.614	(67,011,875)		116.044.739
Acquisition	67.535.918	(15,462,289)		52.073.629
Low	(4,711,632)	571.918		(4,139,714)
Balances as of December 31, 2024	245.880.900	(81,902,246)		163.978.654
Acquisition	75.003.397	(20,113,710)		54.889.686
Low	(18,887,378)	824.97		(18,062.401)
Balances as of December 31, 2025	301.996.918	(101,190,980)		200.805.939

12 Suppliers



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	<u>2025</u>	<u>2024</u>			
Domestic Suppliers	32.103.487	32.324.904			
	32.103.487	32.324.904			
13 Salaries and Social Security Contributions					
	<u>2025</u>	<u>2024</u>			
Salaries Payable	22.505.366	20.438.637			
INSS to be Collected on Salaries	4.914.613	2.307.632			
FGTS to be Collected	3.908.162	3.526.895			
INSS Services	359.513	217.460			
Terminations Payable	220.021	54.736			
ASTSRP Monthly Fee	21.046	25.259			
Court-ordered pension	44.951	29.082			
Union Contribution	85.668	98.506			
ASHC Monthly Fee	255	323			
Judicial Retention	3.029	-			
	32.062.624	26.698.530			
14 Tax Liabilities					
			<u>2025</u>	<u>2024</u>	
Withholding Income Tax to be Collected			8.281.350	7.758.106	
ISS to be Collected			69.757	34.605	
COFINS / PIS / CSLL Withholding Tax to be Collected			682.277	559.829	
			9.033.384	8.352.540	
15 Public Contracts and Agreements to be Executed					
			<u>2025</u>		<u>2024</u>
			<u>Current</u>	<u>Non-current</u>	<u>Total</u>
Hospital Estadual de Ribeirão Preto – HERP (II)	47.188.726	47.214.000	94.402.726	45.246.053	94.428.000
Hospital Estadual de Américo Brasiliense – HEAB (IV)	133.660.748	376.301.414	509.962.161	53.227.199	-
Hospital Estadual de Serrana – HES (V)	59.184.010	117.967.335	177.151.345	57.383.374	170.189.145
Centro de Referência da Saúde de Ribeirão Preto – Mater (III)	47.355.872	148.395.183	195.751.055	6.559.436	-
Hospital das Clínicas de Bauru - HCB (VI)	126.811.203	65.256.604	192.067.807	140.268.121	149.910.000
Taquaritinga Medical Specialty Clinic – AME Taquaritinga	18.024.396	57.673.938	75.698.334	-	-
Public Contracts to be Executed	432.224.955	812.808.474	1.245.033.428	302.684.183	414.527.145
Additional Terms to be Performed	145.839	-	145.839	145.839	-
Pharmacy in Ribeirão Preto	-	-	-	1.447.696	-
Franca Pharmacy	-	-	-	1.276.669	-
CEDMAC	-	-	-	475.493	-
SVO	48.167	-	48.167	48.153	-
SEAVIDAS	-	-	-	30.378	-
SINCOV	30.234.717	-	30.234.717	70.011.153	-
FINEP	10.090.169	-	10.090.169	10.526.653	-
PRONON	5.110.675	-	5.110.675	4.374.303	-
PRONAS	9.719.636	-	9.719.636	6.022.561	-
OPME	284.559	-	284.559	346.738	-
Organ transport	(50.173)	-	(50.173)	-	-
Cardiology	124.194	-	124.194	317.310	-
Hospital das Clínicas de Ribeirão Preto - ICU	(15.241)	-	(15.241)	-	-

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Hospital das Clínicas de Ribeirão Preto – Oncology	(142,777)	-	(142,777)	-	-	-
Public Agreements to be Executed	55.549.765	-	55.549.765	95.022.946	-	95.022.946
	487.774.720	-	487.774.720	397.707.129	414.527.145	812.234.274

Public contracts and agreements are recorded in the assets (note 6) with a corresponding liability, and public contracts to be executed are realized in the income statement when the corresponding expenses are recognized.

II) Management contract described in explanatory note no. 1.5. In the fiscal year 2025, the amount of R\$ 48,539,796 was recorded in the income statement as contract revenue (R\$ 46,379,901 in 2024).

III) Management contract described in explanatory note no. 1.5. In the fiscal year 2025, the amount of R\$ 42,347,474 was recorded in the income statement as contract revenue (R\$ 37,514,232 in 2024).

IV) Management Contract described in explanatory note no. 1.5. In the fiscal year 2025, the amount of R\$ 93,015,257 was recorded in the income statement as contract revenue (R\$ 84,728,053 in 2024).

V) Management Contract described in explanatory note no. 1.5. In the fiscal year 2025, the amount of R\$ 60,500,478 was recorded in the income statement as contract revenue (R\$ 56,505,365 in 2024).

VI) Management Contract described in explanatory note no. 1.5. In the fiscal year 2025, the amount of R\$ 124,972,800 was recorded in the income statement as contract revenue (R\$ 108,808,479 in 2024).

VII) Management Contract described in explanatory note no. 1.5. In the fiscal year 2025, the amount of R\$ 6,299,770 was recorded in the income statement as contract revenue.

16 Customer/Project Advances

	2025	2024
Clinical Research Advance	8.174.716	4.684.493
Civil Clinic Advance	439.070	726.057
Advance Payment of Agreements (i)	<u>8.791.576</u>	<u>17.871.901</u>
	17.405.362	23.282.451

(i) This refers to raising funds for Pronon/Pronas projects. After the project receives full approval from the Ministry of Health, the funds raised are transferred to the Foundation in the amount stipulated in the approved Commitment Agreement, with any surplus retained by the Ministry of Health.

17 Other Liabilities

	2025	2024
Advance Payment to CEDMAC (i)	-	559.807
Advance Payment Due to Pharmacy in Ribeirão Preto (i)	-	1.751.830
Advance Payment to Franca Pharmacy (i)	-	1.375.744
Employee Payroll Loans	1.363.815	1.284.412
Deposit to be Returned	676.081	960.144
Employee Health Insurance	(1,319,325)	(886.117)
Parking Discount	<u>42.215</u>	<u>26.157</u>
	762.786	5.071.977

(i) Advances made by FAEPA recorded as a contra-asset entry in the other assets account (Note 10).

18 Provision for Contingencies and Judicial Deposits

The Foundation is involved in several labor and civil lawsuits, and is addressing these issues both administratively and judicially. The provisions for potential losses arising from these proceedings are quantified in an amount considered sufficient, based on the opinion of their legal advisors, to meet the expectations of probable losses in the resolution of these proceedings, and are partially covered by judicial deposits classified as long-term realizable assets.

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

	2025		2024	
	Contingencies	Judicial deposit	Contingencies	Judicial deposit
Civil proceedings	-	-	-	-

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Labor lawsuits	<u>171.796</u>	<u>2.236.516</u>	<u>376.558</u>	<u>2.115.141</u>
	171.796	2.236.516	376.558	2.115.141

19 Third-Party Fixed Assets

	<u>2025</u>	<u>2024</u>
Third-party assets	<u>69.704.975</u>	<u>57.849.175</u>
	69.704.975	57.849.175

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

20 Net Equity

a Equity assets

Composed of the initial endowment from its grantors and donations received from third parties, plus or minus accumulated surpluses or deficits from previous fiscal years. The value of the company's net worth as of December 31, 2025, is R\$ 466,966,150.

b (Deficits) Accumulated surpluses

The accumulated surplus for the 2025 fiscal year, amounting to R\$ 168,866,561, must be incorporated into the company's equity after the approval of the financial statements at the Ordinary General Meeting (AGM) of the Foundation.

21 Other Operating Revenues

	<u>2025</u>	<u>2024</u>
Revenue from Administrative Management of Courses, Symposiums, and Selection Processes	22.371.623	15.809.289
Recipes with Donations	4.414.115	1.874.862
Revenue from Rentals	1.367.793	1.191.974
Revenue from Sponsorships	606.716	703.846
Recovered Revenue	9.930	17.308
Other Recipes	4.211.420	6.126.605
Gain on the Sale of an Asset Held for Sale	<u>34.460</u>	-
	33.016.057	25.723.884

22 Personnel Expenses

	<u>2025</u>	<u>2024</u>
13 th Salary	(30,959,312)	(27,582,224)
Vacation	(43,045,137)	(38,289,432)
FGTS	(33,392,672)	(30,514,383)
Salaries	(336,332,508)	(306,794,887)
Transportation Voucher	(1,896,924)	(2,000,939)
Internship Grant	(9,630)	(27,190)
Birth Assistance	(32,770)	(27,285)
Christmas Basic Food Baskets	(1,763,206)	(523,030)
Nurseries, Schools and Daycare Centers	(367,626)	(775,496)
Courses	(21,413)	(24,663)
Meal Voucher	(32,730)	-
Convention Medical Staff	(93,840)	-
Basic Food Basket Voucher	<u>(20,748,560)</u>	<u>(10,253,948)</u>
	(468,508,648)	(416,813,477)

23 Medicines and Consumables

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	<u>2025</u>	<u>2024</u>
ROPME - Orthotics and Prosthetics	(6,426,964)	(118,835)
Fuels and Lubricants	(535.514)	(806.147)
Food Products	(15,666,141)	(17,613,191)
Auxiliary and Consumable Materials	(17,028,324)	(18,735,959)
Hygiene and Cleaning Supplies	(14,448,279)	(11,606,625)
Medical and Dental Supplies Lab. and Veterinarian	(126,330,959)	(112.020.094)
Computer and Office Supplies	(1,758,762)	(2,605,775)
Medications	(36,994,726)	(33,512,996)
Uniforms	(3.935)	(62,980)
Orthotics and Prosthetics	(180)	(30.599)
Books, Newspapers, Publications in General	(150.419)	(102.214)
Building Materials	(5.105)	(59.027)
Medical Gas	(570)	-
Maintenance Material	(1,982,760)	(3,146,754)
	<u>(221,332,637)</u>	<u>(200,421,196)</u>

24 Administrative and General Expenses

	<u>2025</u>	<u>2024</u>
Annual fees, contributions. And Monthly Fees	(247.273)	(417.614)
Subscriptions, Newspapers, Magazines and Cable TV	(19.027)	(51.489)
Bags	(10,858,760)	(6,632,757)
Courses and Conferences	(581.069)	(412.667)
Import expenses	(476,822)	(693.252)
Freight and Hauling Services	(658.159)	(915.968)
Taxes, Fees and Fines	(75.635)	(92.280)
Printed materials, posters and newsletters.	(966)	(2.146)
Legal Postcards and Photocopies	(106)	(1.087)
Awards	(7,300)	(5,650)
Work Publications	(475.220)	(408.918)
Various Insurances	(519)	(60.863)
Locomotion, Transportation and Accommodation	(165.130)	(229.414)
Donations	-	(4,300)
Daily allowances (Cost of living allowance)	(795.493)	(659.083)
Equipment Rental	(4,157,230)	(3,265,624)
Condominiums	(699.026)	(563.072)
Rental of Cylinders for Medical Gases	(131.585)	(151.119)
Building Rental	(946.444)	(510.573)
Accommodation and Food	(302.369)	(386.750)
Court Fees	(514,394)	(319,564)
Expenses with Transfer to the Blood Center	(737.361)	(654,794)
Other Expenses	(1,568,808)	(429.153)
Other Locations	(3,107,692)	(1,729,569)
Airline Tickets	(689.695)	(604.446)
Refunds Related to Agreements and Contracts	(546.435)	(2,613,727)
Fee Applied to Sales - Credit/Debit Card	(203.036)	(163.634)
Union Contribution - Philanthropic Hospitals	(38.381)	(8.371)
General Expenses	26.343	61.057
Course Platform Fee	(419.427)	(291,811)
Water	(1,813,631)	(1,635,585)



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Special Waste Collection	(535.157)	(416.149)
Mail	(54,377)	(72.273)
Electrical Energy	(6,795,100)	(7,092,945)
Cable Internet	(413.114)	(391.156)
Cable Telephony	(9,750)	(7.652)
Cellular Telephony	(69.142)	(89.522)
Fixed-line telephony	(200.103)	(184,918)
Cable TV	(14.239)	(13.128)
Administrative Costs	(5,103,980)	(6,735,033)
Research Expense Allowance	(641.598)	(387,454)
Sterilization	(145.168)	(20.449)
	<u>(44,192,378)</u>	<u>(39,264,902)</u>

25 Third-party services

Description	2025	2024
Services with Courses and Congresses – PJ	(2,029,142)	(10,942,668)
Services Nurseries, Schools and Daycare Centers - PJ	(1,136,682)	(393,078)
Services with Courses and Congresses – PF	(662.355)	(704,435)
Services with Various Entities – Legal Entity	(17,163,803)	(8,064,480)
Services with Doctors - PF	(1,218,398)	(1,317,539)
Services with IT – PJ	(9,295,120)	(8,240,800)
Services with Laboratory, Examinations and Sterilization - Legal Entity	(7,946,205)	(4,386,193)
Cleaning and Hygiene Services – PJ	(10,694,697)	(9,063,750)
Services with Doctors – Legal Entity	(59,023,053)	(48,394,981)
Services with Medical Cooperatives - Legal Entity	(18,879,027)	(19,418,867)
Services with Graphics – PJ	(583.902)	(491,750)
Services with Various Items – PF	(2,338,626)	(2,197,781)
Services with Interns – PF	(10,833)	-
Ambulance Service – PJ	(954,728)	(1,074,064)
Elevator Maintenance	(351.100)	(546,311)
Equipment Maintenance	(4,709,175)	(7,118,080)
Property Maintenance	(2,196,944)	(773,365)
Computer Maintenance	(1,054,105)	(1,647,535)
Vehicle Maintenance	(446,413)	(525,004)
Security and Surveillance Services – Legal Entity	(11,992,581)	(9,526,950)
Services with Construction and Installations – Legal Entity	(28,447,248)	(18,169,840)
Laundry Service – PJ	(3,089,455)	(3,501,155)
Services with Airline Tickets – PJ	(44,260)	-
Service with FMRP Transfer – Legal Entity	(2,765,336)	(4,798,927)
Services with Consulting – Legal Entity	(6,048,836)	(4,884,530)
Other Maintenance	(6,545,895)	(5,967,947)
Services with Other Healthcare Professional Services - PJ	(121,816)	(78,279)
Services with Customs Consulting - Legal Entity	(78,662)	(150,758)
Services with Various Insurances - Corporate	(121,362)	(32,608)
Services with Executive Projects - PJ	(2,113,172)	(1,182,917)
Services with Post Office, Freight and Hauling - PJ	(1,251,538)	(1,120,604)
Services with Accommodation - PJ	(333,259)	(192,354)
Services with Other Healthcare Professional Services - PF (Third-Party Services)	(61,574)	(3,740)
	<u>302,057</u>	<u>384,742</u>
TOTAL	<u>(203,407,245)</u>	<u>(174,526,548)</u>

26 Expenses related to Transfers



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	<u>2025</u>	<u>2024</u>
Transfer to LAP	(560.355)	(122.127)
Transfer to ADEVIRP	<u>(60.800)</u>	<u>(24.000)</u>
	<u>(621.155)</u>	<u>(146.127)</u>

27 Expenses related to contingencies and losses

Description	<u>2025</u>	<u>2024</u>
Contingencies in Civil Proceedings	(4.034)	-
Contingencies in Labor Lawsuits	(625.440)	(711.303)
Expenses related to claim denials – Costs	10.850	(18,589)
Expenses related to Claims Denied – Fees	(580)	(1.403)
Losses from CCRP Lease Agreements	(15,700)	-
Loss of SUS Funding	(8,586,780)	(4,524,067)
Losses related to Private Medical Care - Civil Clinic	(1.260)	-
Losses related to Medical Care - Insurance	(502)	(151.357)
INSS Regarding Legal Proceedings	(37,892)	(52,869)
FGTS Regarding Legal Proceedings	(52,626)	-
IRF on Legal Proceedings	(2,719)	-
Provision for Doubtful Accounts Receivable	(3,168,409)	(3,279,458)
Loss of Addendum/Public Agreements Receivable	-	(12,090)
TOTAL	<u>(12,485,092)</u>	<u>(8,751,136)</u>

28 Net Financial Result

	<u>2025</u>	<u>2024</u>
Financial Revenues		
Discounts Obtained	94.393	50.831
Returns on Investments Funds	65.748.934	45.601.776
Returns on Savings Investments	-	9.010
Income from Deposits Held in Court	<u>26.061</u>	<u>6.003</u>
	<u>65.869.388</u>	<u>45.667.620</u>
Financial Expenses		
Discounts Granted	(121.222)	(82.060)
Bank Charges	(276.306)	577.337
Interest Paid	(328,791)	(18.551)
Security Deposit Interest	<u>(97.217)</u>	<u>(85.631)</u>
	<u>(823.536)</u>	<u>391.095</u>
	<u>65.045.852</u>	<u>46.058.715</u>

29 Application of resources

As stipulated in Article 227, Item VI of Normative Instruction No. 1,071, dated September 15, 2010, the Foundation's resources were applied to its institutional purposes, in accordance with its Bylaws, as demonstrated by its expenses and asset investments.

30 Provision of Services to the SUS (Brazilian Public Health System)

Services were offered to the SUS (Brazilian Public Health System) in compliance with the minimum limit of 60% (sixty percent) established by Article 4, Item 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 in the following demonstration:



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<u>SERVICE NUMBERS</u>	<u>2025</u>	<u>2024</u>
Services Provided for the SUS (Brazilian Public Health System)	957.517	870.138
Total Services	<u>1.034.035</u>	<u>941.912</u>
Percentage of SUS (Brazilian Public Health System) in Healthcare Services	<u>92.60%</u>	<u>92.38%</u>

<u>HOSPITALIZATION NUMBERS</u>	<u>2025</u>	<u>2024</u>
Services Provided for the SUS (Brazilian Public Health System)	63.694	69.131
Total Services	<u>64.524</u>	<u>69.936</u>
Percentage of SUS (Brazilian Public Health System) in Hospitalizations	<u>98.71%</u>	<u>98.85%</u>

Due to the agreements and contracts signed between the State Health Secretariat and Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto de Universidade de São Paulo, with the intervention of FAEPA, whose objectives are the management and execution of health activities and services, the healthcare performance in 2025 is demonstrated below, according to its main indicators:

a General healthcare indicators

Description	<u>SUS</u>		<u>PARTICULAR AND AGREEMENTS</u>		<u>TOTAL</u>	
		<u>%</u>	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>
Services / Consultations	957.517	92,60	76.518	7,40	1.034.035	100.00%
Hospitalizations	63.694	98,71	830	1,29	64.524	100.00%
Surgeries	46.023	96,43	1.703	3,57	47.726	100.00%
Laboratory Tests / Specialized Tests and Procedures	4.552.857	96,45	167.585	3,55	4.720.442	100.00%
Hospital Discharges in Surgical Clinics	9.330	100,00	-	-	9.330	100.00%
Urgent consultation	10.099	100,00	-	-	10.099	100.00%
Non-Medical Consultations	149.493	100,00	-	-	149.493	100.00%
Childbirth	1.389	91,20	134	8,80	1.523	100.00%
SADT (External)	78.571	100,00	-	-	78.571	100.00%
SADT (Internal)	243.718	100,00	-	-	243.718	100.00%
High Suspension Exams	90	100,00	-	-	90	100.00%
Patient of the Day	328.103	-	3.320	-	331.423	100.00%

b Hospital das Clínicas da Faculdade de Medicina de Ribeirão Preto

Description	<u>SUS</u>		<u>Private and Partnered Individuals</u>		<u>Total</u>	
	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>
Services / Consultations	739.434	90,62	76.518	9,38	815.952	100.00%
Hospitalizations	52.330	98,44	830	1,56	53.160	100.00%
Surgeries	25.014	93,63	1.703	6,37	26.717	100.00%
Laboratory Tests / Specialized and Procedures	4.552.857	96,45	167.585	3,55	4.720.442	100.00%
Childbirth	1.389	91,20	134	8,80	1.523	100.00%
Patient of the Day	230.184	-	3.320	-	233.504	100.00%

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c Hospital Estadual de Ribeirão Preto

Description	Agreed	Done	%
Services / Consultations	37.980	37.453	98,61
Hospitalizations	1.344	1.738	129,32
Hospital Discharges in Surgical Clinics	960	1.228	127,92
Surgical Day Hospital / Outpatient Surgeries	8.400	9.124	108,62
Non-Medical Consultations	32.220	33.215	103,,09
SADT (External)	14.640	15.242	104,11
SADT (Internal)	-	3.190	
Patient of the Day		15.228	

d Centro de Referência da Saúde de Ribeirão Preto – MATER

Description	Agreed	Done	%
Services / Consultations	21.780	20.189	92.70%
Hospitalizations	3.151	3.033	96.26%
Hospital Discharges in Surgical Clinics	684	682	99.71%
Surgical Day Hospital / Outpatient Surgeries	1.107	1.069	96.57%
Urgent Consultation	8.140	7.439	91.39%
Non-Medical Consultations	10.755	9.403	87.43%
SADT (External)	10.488	7.992	76.20%
SADT (Internal)	-	24.362	
Medical Consultations via Telemedicine	-	1	
Non-Medical Consultations via Telemedicine	-	1.489	
Social Work	-	299	
Patient of the Day		10.010	

e Hospital Estadual de Américo Brasiliense

Description	Agreed	Done	%
Services / Consultations	4.560	4.333	95,02
Hospitalizations	1.560	1.605	102,88
Hospital Discharges in Surgical Clinics	2.160	2.136	98,89
Hospital - Surgical Day/Outpatient Surgeries	4.560	4.326	94,87
Urgent consultation	650	610	93,85
Non-medical consultations	1.320	1.301	98,56
Patient of the Day		19.045	

f AME Américo Brasiliense

Description	Agreed	Done	%
Services / Consultations	69.638	64.591	92,75
Surgeries	1.680	1.544	91,90
Non-medical consultations	13.200	12.729	96,43
SADT (External)	32.568	28.446	87,34

g Hospital Nestor Goulart Reis

Agreed Done %



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Description

Patient of the Day 7.140 6.659 93,26

h Hospital Estadual de Serrana

Description	Agreed	Done	%
Medical Consultations	6.732	14.411	214.07%
Non-Medical Consultations	1.920	2.245	116.93%
Urgent Consultations	360	399	110.83%
Hospitalizations	1.308	1.532	117.13%
Hospital Discharges in Surgical Clinics	924	996	107.79%
Hospital - Day Surgical / Outpatient Surgeries	624	655	104.97%
SADT (External)	6.312	7.807	123.69%
SADT (Internal)	-	137.030	
High Suspicion Tests	-	90	
		17.976	

i Hospital das Clínicas de Bauru

Description	Agreed	Done	%
Services / Consultations	53.520	53.548	100,05
Hospitalizations	2.160	3.456	160,00
Hospital Discharge from Surgical Clinic	4.260	4.288	100,66
Hospital - Day/ Outpatient Surgery	3.015	2.881	95,56
Urgent consultation	600	1.651	275,17
Non-medical consultations	64.800	84.948	130,80
SADT (External)	14.910	14.733	98,81
SADT (Internal)	-	79.136	-
Patient of the Day	-	35.660	-

j Ambulatório Médico de Especialidades de Taquaritinga – AME Taquaritinga

Description	Agreed	Done	%
Services / Consultations	22.440	16.899	75,31
Major Outpatient Surgeries	1.512	544	35,98
Minor Outpatient Surgeries	2.112	866	41,00
Non-Medical Consultations	11.520	5.652	49,06
SADT (External)	4.680	4.351	82,97

31 Exemptions enjoyed

In accordance with Article 30, Paragraph III, item (c) of Ordinance No. 1.970, of August 16, 2011, of the Ministry of Health, the values relating to the tax benefits enjoyed during the fiscal years 2025 and 2024 are shown below:

	2025	2024
INSS on Payroll	110.220.462	100.044.338
PIS on Payroll	4.075.688	3.723.494
SEFIP / GFIP on Payroll	-	473.371
INSS on Self-Employed Services	711.406	703.064
CSLL – Equity Contribution on Net Profit	15.197.970	8.875.847

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130.205.526

113.820.114

32 Insurance coverage

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

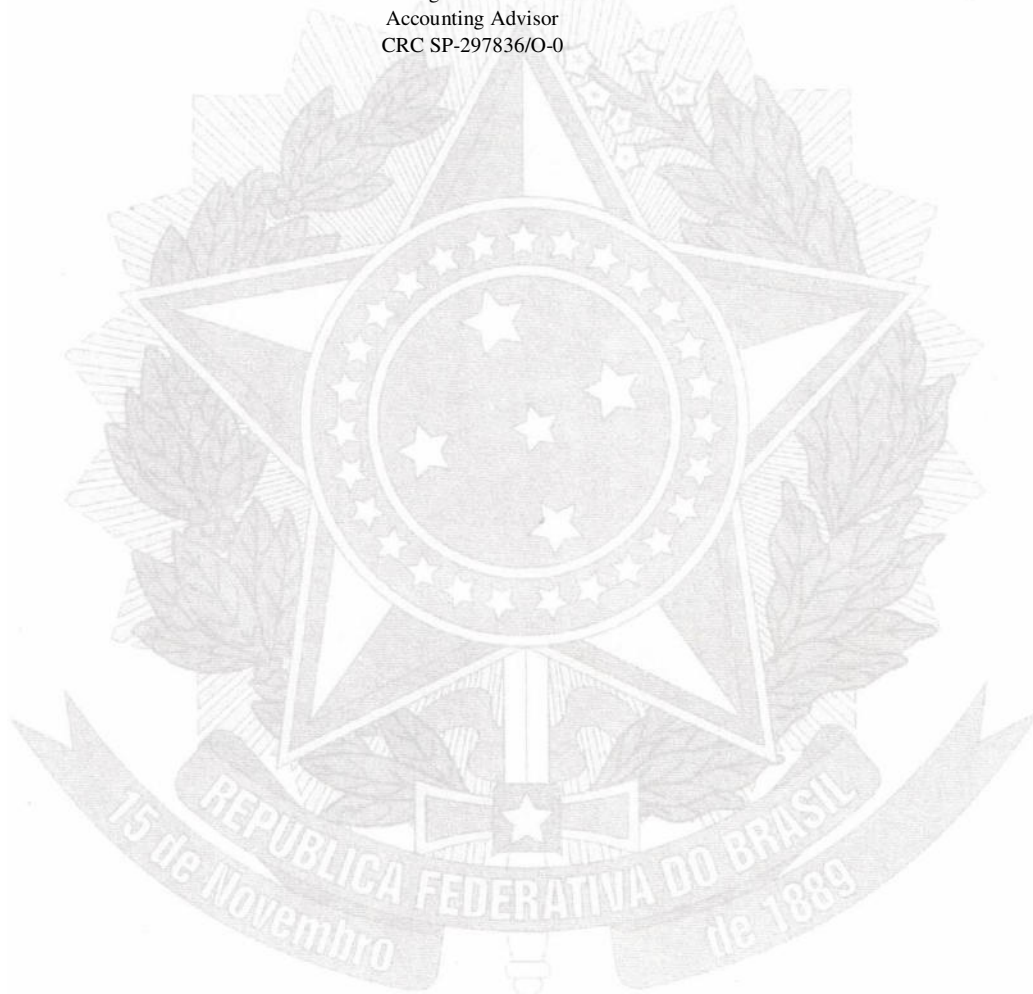
33 Subsequent Events

The Foundation has not reported any significant subsequent events that would require disclosure in explanatory notes.

Luciana Regina da Silva Silveira

Accounting Advisor

CRC SP-297836/O-0





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Nothing else was contained in said original, which I return with this faithful translation. In witness whereof, I have hereunto set my hand and seal of office, April 15, 2026.

Emoluments according to the law.

**This document has been digitally signed by Antonio Dari Antunes Zhbanova.
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I, the undersigned Sworn Translator and Commercial Interpreter, hereby CERTIFY this is the description and faithful translation of a DOCUMENT written in Portuguese, which I translate as follows:



INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the Board Members and Administrators of

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 -

Ribeirão Preto - state of São Paulo

Opinion

We examined the financial statements of **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), which comprise the balance sheet as of December 31, 2025, and the related statements of income, comprehensive income, changes in equity and cash flows for the year then ended, as well as the corresponding explanatory notes, including a summary of significant accounting policies.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of **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** as of December 31, 2025, the performance of its operations and its cash flows for the year then ended, in accordance with accounting practices adopted in Brazil.

Basis for opinion

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

Management and governance responsibility for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance



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with accounting practices adopted in Brazil and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, where applicable, matters relating to its going concern and the use of its financial statements.

Accounting basis in the preparation of financial statements, unless management intends to liquidate the Foundation or cease its operations, or has no realistic alternative to avoid ceasing operations.

Those responsible for the Foundation's governance are those with responsibility for overseeing the process of preparing the financial statements.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance that the financial statements, taken as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report containing our opinion.

Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Brazilian and international auditing standards will always detect any existing material misstatements.

Misstatements can arise from fraud or error and are considered material when, individually or jointly, 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. Furthermore:

- | We identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained sufficient appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is greater than that resulting from error, since fraud can involve the act of circumventing internal controls, collusion, forgery, omission, or intentional misrepresentation.
- | We obtain an understanding of internal controls relevant to the audit in order to plan audit procedures



**REPÚBLICA FEDERATIVA DO BRASIL
FEDERATIVE REPUBLIC OF BRAZIL
ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Av. Bernardo Vieira de Melo nº 4937, AP-1025 - Candeias - Jaboatão dos Guararapes (PE) CEP: 54450-020

Telefone/Phone/Whatsapp +55 (11) 98784 1006 - (81) 92001-2614 - e-mail.dari.zhbanova@gmail.com

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that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal controls.

- | We assessed the appropriateness 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 relating to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we should draw attention in our audit report to the related disclosures in the financial statements or include a modification to our opinion if the disclosures are inadequate. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may lead the Foundation to no longer be able to maintain operational continuity.

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

We communicate with those responsible for governance regarding, among other aspects, the planned scope and timing of the audit, and significant audit findings, including any significant deficiencies in internal controls that we identify during our work.

Ribeirão Preto (state of São Paulo), March 31, 2026.

**CND CONAUD - AUDITORES INDEPENDENTES S.S.
CRC 2SP022311/O-8**

**Luiz Cláudio Gaona Granados
Accountant, CRC 1SP118.402/O-3**

LUIZ CLAUDIO GAONA
GRANADOS:04265940889
4265940889

Assinado de forma digital
por LUIZ CLAUDIO
GAONA
GRANADOS:04265940889
Dados: 2026.04.17
09:22:30 -03'00'

Av. Costábile Romano, 2810 - Sala 04 - Ribeirânia • Ribeirão Preto/SP • Fone: (16) 3931-1718
www.conaud.com.br | conaud@conaud.com.br



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Telefone/Phone/Whatsapp +55 (11) 98784 1006 - (81) 92001-2614 - e-mail.dari.zhbanova@gmail.com

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Nothing else was contained in said original, which I return with this faithful translation. In witness whereof, I have hereunto set my hand and seal of office, April 16, 2026.

Emoluments according to the law.

**This document has been digitally signed by Antonio Dari Antunes Zhbanova.
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