

Diagnósticos da América S.A.
Quarterly Financial Information - ITR
September 30, 2011

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Company Data / Capital Stock Composition

Number of shares (units)	Current quarter 09/30/2011
Paid-in capital	
Ordinary shares	311,803,015
Preferred shares	0
Total	311,803,015
Treasury shares	
Ordinary shares	1,159,035
Preferred shares	0
Total	1,159,035

Company Data / Cash Earnings

Event	Approval	Earnings	Initial Payment	Share	Type of action	Earnings per share (Reais / share)
Extraordinary General Meeting	04/26/2011	Interest on shareholder's equity	06/28/2011	Ordinary		0.13092
Board of Directors Meeting	09/30/2011	Interest on shareholder's equity	06/30/2012	Ordinary		0.09657

Individual Financial Statements / Balance Sheet Assets

(R\$ thousand)

Code	Description	Current Quarter 09/30/2011	Previous Year 12/31/2010
1	Total Assets	3,889,080	1,844,940
1.01	Current assets	624,300	731,607
1.01.01	Cash and cash equivalents	47,035	280,478
1.01.02	Marketable securities	21,317	23,048
1.01.02.01	Financial investments at fair value	21,317	23,048
1.01.02.01.01	Securities for trading	21,317	23,048
1.01.03	Accounts receivable	392,391	309,926
1.01.03.01	Trade accounts receivable	392,391	309,926
1.01.04	Inventories	59,320	47,152
1.01.06	Recoverable taxes	73,512	35,647
1.01.07	Prepaid expenses	2,043	2,449
1.01.08	Other current assets	28,682	32,907
1.01.08.03	Other	28,682	32,907
1.01.08.03.20	Other Receivables	28,682	32,907
1.02	Noncurrent assets	3,264,780	1,113,333
1.02.01	Long-term assets	193,343	166,718
1.02.01.01	Financial investments stated at fair value	37,095	34,808
1.02.01.01.01	Securities for trading	37,095	34,808
1.02.01.06	Deferred taxes	85,358	106,848
1.02.01.06.01	Deferred Income tax and social contribution	85,358	106,848
1.02.01.07	Prepaid expenses	13	14
1.02.01.08	Receivable from related parties	55,961	11,103
1.02.01.08.02	Receivable from subsidiaries	55,961	11,103
1.02.01.09	Other Noncurrent assets	14,916	13,945
1.02.01.09.04	Judicial deposits	14,916	13,945
1.02.02	Investments	2,222,539	186,463
1.02.02.01	Investments in subsidiaries	2,222,339	186,216
1.02.02.01.02	Investments in subsidiaries	2,222,339	186,216
1.02.02.02	Other	200	247
1.02.02.02.01	Other investment	200	247
1.02.03	Property, plant and equipment	440,649	410,364
1.02.04	Intangible assets	408,249	349,788
1.02.04.01	Intangible assets	408,249	349,788

Individual Financial Statements / Balance Sheet Liabilities

(R\$ thousand)

Code	Description	Current Quarter 09/30/2011	Previous Year 12/31/2010
2	Total Liabilities	3,889,080	1,844,940
2.01	Current Liabilities	409,980	675,349
2.01.01	Social security and labor liabilities	67,133	60,772
2.01.02	Suppliers	43,579	48,998
2.01.03	Tax liabilities	14,743	12,806
2.01.04	Loans and Financing	168,218	400,179
2.01.04.01	Loans and Financing	129,453	331,148
2.01.04.02	Debentures	38,765	69,031
2.01.05	Other liabilities	116,307	152,594
2.01.05.02	Other	116,307	152,594
2.01.05.02.01	Dividends and Interest on shareholders' capital	26,403	26,711
2.01.05.02.04	Installment taxes	3,800	5,289
2.01.05.02.05	Accounts payable from acquisition of subsidiaries	24,667	30,932
2.01.05.02.06	Negative equity of subsidiaries	21,722	17,299
2.01.05.02.07	Financial Instruments	1,193	26,502
2.01.05.02.08	Other accounts payable	38,522	45,861
2.02	Noncurrent liabilities	947,177	554,704
2.02.01	Loans and Financing	726,151	354,165
2.02.01.01	Loans and Financing	30,089	354,165
2.02.01.02	Debentures	696,062	-
2.02.02	Other liabilities	70,262	73,712
2.02.02.02	Other	70,262	73,712
2.02.02.02.03	Installment taxes	10,451	7,704
2.02.02.02.04	Accounts payable from acquisition of subsidiaries	57,106	53,819
2.02.02.02.05	Financial Instruments	2,125	12,189
2.02.02.02.06	Other accounts payable	580	-
2.02.03	Deferred taxes	31,893	23,901
2.02.03.01	Deferred income tax and social contribution	31,893	23,901
2.02.04	Provisions	118,871	102,926
2.02.04.01	Provisions for tax, civil and labor risks	118,871	102,926
2.03	Shareholders' Equity	2,531,923	614,887
2.03.01	Paid-in capital	2,234,135	402,091
2.03.02	Capital reserves	46,811	58,709
2.03.02.02	Special reserve for goodwill on incorporation	65,428	65,428
2.03.02.04	Options granted	-	309
2.03.02.05	Treasury Shares	-18,617	-7,028
2.03.04	Revenue reserves	121,734	150,821
2.03.04.01	Legal reserve	14,220	14,220
2.03.04.05	Retained earnings reserve	137,514	136,601
2.03.04.10	Interest on shareholders' capital	-30,000	-
2.03.05	Retained Earnings	126,887	-
2.03.06	Equity evaluation adjustment	2,356	3,266

Individual Financial Statements / Statement of Income

(R\$ thousand)

Code	Description	Current Quarter 07/01/2011 to 09/30/2011	Accumulated current year 01/01/2011 to 09/30/2011	Same Quarter of the prior year 07/01/2010 to 09/30/2010	Accumulated previous year 01/01/2010 to 09/30/2010
3.01	Net revenue	425,810	1,182,192	357,360	1,023,519
3.02	Cost of goods sold and/or Services Rendered	-266,357	-730,841	-216,146	-631,037
3.03	Gross Profit	159,453	451,351	141,214	392,482
3.04	Operating Income/Expenses	-61,036	-175,072	-46,894	-145,852
3.04.02	General and Administrative expenses	-92,757	-244,655	-58,222	-175,424
3.04.04	Other Operating Income	349	4,060	156	3,068
3.04.05	Other Operating Expenses	-	2,020	-	-
3.04.06	Equity in income of subsidiaries	31,372	63,503	11,172	26,504
3.05	Income before financial results and taxes	98,417	276,279	94,320	246,630
3.06	Financial Results	-31,844	-119,912	-21,417	-61,748
3.06.01	Financial income	16,509	57,247	22,642	87,573
3.06.02	Financial expenses	-48,353	-177,159	-44,059	-149,321
3.07	Income before income taxes	66,573	156,367	72,903	184,882
3.08	Income tax and social contribution	-9,936	-29,480	-21,761	-57,163
3.08.01	Current	-	-	-7,881	-22,018
3.08.02	Deferred	-9,936	-29,480	-13,880	-35,145
3.09	Net income from continuing operations	56,637	126,887	51,142	127,719
3.11	Net income for the period	56,637	126,887	51,142	127,719
3.99	Earnings per share (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Ordinary shares	0,18232	0,40846	0,22318	0,55735
3.99.02	Diluted earnings per share				
3.99.02.01	Ordinary shares	0,18230	0,40842	0,22275	0,55628

Individual Financial Statements / Statement of Cash Flows

(R\$ thousand)

Code	Description	Accumulated current year 01/01/2011 to 09/30/2011	Accumulated from the previous year 01/01/2010 to 09/30/2010
6.01	Net Cash provided by Operating Activities	-149,407	263,866
6.01.01	Cash from Operations	274,400	241,733
6.01.01.01	Net income for the period	126,887	127,719
6.01.01.02	Depreciation and Amortization	65,061	60,534
6.01.01.03	Additional provisions for contingencies	10,148	6,613
6.01.01.04	Deferred taxes	29,480	35,145
6.01.01.05	Interest and exchange variations on loans	108,313	37,814
6.01.01.06	Gain on sale of fixed assets	343	184
6.01.01.07	Stock option plan	-309	228
6.01.01.08	Equity in income of subsidiaries	-63,503	-26,504
6.01.01.09	Capital Gain of paid-in capital subsidiary	-2,020	-
6.01.02	Changes in Assets and Liabilities	-207,028	36,993
6.01.02.01	Increase in trade accounts receivable and other receivables	-82,465	-60,826
6.01.02.02	(Increase) decrease in inventories	-12,168	5,728
6.01.02.03	Increase in other current assets	-31,504	-20,908
6.01.02.04	Increase in other non-current assets	-50,864	-2,587
6.01.02.05	Decrease in suppliers	-5,419	-6,645
6.01.02.06	(Decrease) increase in accounts payable and provisions	-24,608	122,231
6.01.03	Other	-216,779	-14,860
6.01.03.01	Interest paid on loans	-216,779	-13,850
6.01.03.02	Income tax and social contribution paid	-	-1,010
6.02	Net Cash from Investment Activities	-285,566	-48,779
6.02.01	Additions to property, plant and equipment	-84,954	-28,229
6.02.02	Additions to intangible assets	-25,680	-21,054
6.02.03	Investments in Subsidiaries	-88,232	-5
6.02.04	Distribution of Income – Subsidiaries	-	500
6.02.05	Dividends received from Third Parties	8,000	9
6.02.06	Capital increase in Subsidiaries	-94,700	-
6.03	Net Cash from financing activities	201,530	-130,376
6.03.01	Proceeds from loans	794,593	22,054
6.03.02	Payment of loans	-581,474	-139,402
6.03.05	Paid-in capital subsidiary - CientificaLab	-	-6,000
6.03.06	Treasury Shares	-11,589	-7,028
6.05	(Decrease) increase in Cash and Cash Equivalents	-233,443	84,711
6.05.01	At the beginning of the period	280,478	26,074
6.05.02	At the end of the period	47,035	110,785

Individual Financial Statements / Statement of Changes in Shareholder's Equity – 01/01/2011 to 09/30/2011

(R\$ thousand)

Code	Description	Paid-in Capital Stock	Capital Reserve – Granted options and treasury shares	Profit reserves	Retained Earnings	Other comprehensive income	Shareholder's Equity
5.01	Initial Balances	402,091	58,709	154,087	-	-	614,887
5.03	Adjusted Initial Balances	402,091	58,709	154,087	-	-	614,887
5.04	Shareholders capital transaction	1,832,044	-11,898	-29,997	-	-	1,790,149
5.04.01	Capital increases	1,832,044	-	-	-	-	1,832,044
5.04.03	Recognized options granted	-	-309	-	-	-	-309
5.04.04	Treasury shares - acquired	-	-11,589	-	-	-	-11,589
5.04.06	Dividends	-	-	3	-	-	3
5.04.07	Interest on shareholder's capital	-	-	-30,000	-	-	-30,000
5.05	Other comprehensive income	-	-	-	126,887	-	126,887
5.05.01	Net income for the period	-	-	-	126,887	-	126,887
5.07	Closing balance	2,234,135	46,811	124,090	126,887	-	2,531,923

Individual Financial Statements / Statement of Changes in Shareholder's Equity– 01/01/2010 to 09/30/2010

(R\$ thousand)

Code	Description	Paid-in Capital Stock	Capital Reserve – Granted options and treasury shares	Profit reserves	Retained Earnings	Other comprehensive income	Shareholder's Equity
5.01	Initial Balances	402,091	65,427	86,121	-	-	553,639
5.03	Adjusted Initial Balances	402,091	65,427	86,121	-	-	553,639
5.04	Shareholders capital transaction	-	-7,028	-	-	-	-7,028
5.04.04	Treasury shares - acquired	-	-7,028	-	-	-	-7,028
5.05	Total comprehensive results	-	228	-	127,719	-	127,947
5.05.01	Net income for the period	-	-	-	127,719	-	127,719
5.05.02	Other Comprehensive Income	-	228	-	-	-	228
5.07	Closing balance	402,091	58,627	86,121	127,719	-	674,558

Individual Financial Statements / Statement of Added Value

(R\$ thousand)

Code	Description	Accumulated current year 01/01/2011 to 09/30/2011	Accumulated from the previous year 01/01/2010 to 09/30/2010
7.01	Revenue	1,266,624	1,110,712
7.01.01	Sales of goods, products and services	1,289,587	1,110,944
7.01.02	Other revenue	4,060	3,068
7.01.04	Provision/reversal for doubtful receivables	-27,023	-3,300
7.02	Materials acquired from Third parties	-546,767	-454,832
7.02.01	Cost of products, goods and services sold	-223,449	-205,598
7.02.02	Materials, energy, third party services and others	-194,794	-167,044
7.02.03	Recovery/Loss of assets	-16,439	-28,890
7.02.04	Other	-112,085	-53,300
7.03	Gross Added Value	719,857	655,880
7.04	Retentions	-65,061	-60,534
7.04.01	Depreciation, amortization and exhaustion	-65,061	-60,534
7.05	Net added value produced	654,796	595,346
7.06	Added values received in transfers	122,770	114,077
7.06.01	Equity in income of subsidiaries	63,503	26,504
7.06.02	Financial income	57,247	87,573
7.06.03	Other	2,020	-
7.07	Total added value to be distributed	777,566	709,423
7.08	Distribution of added value	777,566	709,423
7.08.01	Personnel	261,825	223,353
7.08.02	Taxes, fees and contributions	156,305	163,063
7.08.03	Remuneration of Third party capital	232,549	195,288
7.08.04	Remuneration of shareholders' capital	126,887	127,719
7.08.04.03	Retained profits	126,887	127,719

Consolidated Financial Statements / Balance Sheet Assets

(R\$ thousand)

Code	Description	Current Quarter 09/30/2011	Previous Year 12/31/2010
1	Total Assets	4,131,666	1,944,939
1.01	Current assets	985,266	845,160
1.01.01	Cash and cash equivalents	211,673	328,670
1.01.02	Marketable securities	21,317	23,048
1.01.02.01	Financial investments at fair value	21,317	23,048
1.01.02.01.01	Securities for trading	21,317	23,048
1.01.03	Accounts receivable	523,403	357,070
1.01.03.01	Trade accounts receivable	523,403	357,070
1.01.04	Inventories	71,223	52,390
1.01.06	Recoverable taxes	118,807	51,494
1.01.07	Prepaid expenses	2,110	2,489
1.01.08	Other current assets	36,733	29,999
1.01.08.03	Other	36,733	29,999
1.01.08.03.20	Other Receivables	36,733	29,999
1.02	Noncurrent assets	3,146,400	1,099,779
1.02.01	Long-term receivables	241,877	208,805
1.02.01.01	Financial investments stated at fair value	73,182	63,507
1.02.01.01.01	Securities for trading	73,182	63,507
1.02.01.06	Deferred taxes	150,366	131,048
1.02.01.06.01	Deferred income tax and social contribution	150,366	131,048
1.02.01.07	Prepaid expenses	14	17
1.02.01.08	Receivable from related parties	498	-
1.02.01.08.03	Receivable from subsidiaries	498	-
1.02.01.09	Other Noncurrent assets	17,817	14,233
1.02.01.09.04	Judicial deposits	17,817	14,233
1.02.02	Investments	274	320
1.02.02.02	Other investment	274	320
1.02.02.02.01	Other investment	274	320
1.02.03	Property, plant and equipment	640,002	462,042
1.02.04	Intangible assets	2,264,247	428,612
1.02.04.01	Intangible assets	2,264,247	428,612

Consolidated Financial Statements / Balance Sheet Liabilities

(R\$ thousand)

Code	Description	Current Quarter 09/30/2011	Previous Year 12/31/2010
2	Total Liabilities	4,131,666	1,944,939
2.01	Current Liabilities	497,144	685,551
2.01.01	Social security and labor Liabilities	95,708	68,733
2.01.02	Suppliers	72,225	58,517
2.01.03	Tax Liabilities	40,875	15,799
2.01.04	Loans and Financing	183,795	404,898
2.01.04.01	Loans and Financing	145,030	335,867
2.01.04.02	Debentures	38,765	69,031
2.01.05	Other Liabilities	104,541	137,604
2.01.05.02	Other	104,541	137,604
2.01.05.02.01	Dividends and Interest on shareholders' capital	26,403	26,711
2.01.05.02.04	Installment taxes	7,478	7,412
2.01.05.02.05	Accounts payable from acquisition of subsidiaries	24,667	30,932
2.01.05.02.07	Financial Instruments	1,193	26,502
2.01.05.02.08	Other accounts payable	44,800	46,047
2.02	Noncurrent liabilities	1,102,874	644,501
2.02.01	Loans and Financing	797,710	402,138
2.02.01.01	Loans and Financing	101,648	402,138
2.02.01.02	Debentures	696,062	-
2.02.02	Other liabilities	135,500	115,018
2.02.02.01	Related party liabilities	24,489	21,352
2.02.02.01.04	Liabilities with other related parties	24,489	21,352
2.02.02.02	Other	111,011	93,666
2.02.02.02.03	Installment taxes	34,749	20,393
2.02.02.02.04	Accounts payable from acquisition of subsidiaries	71,921	61,084
2.02.02.02.05	Financial Instruments	2,125	12,189
2.02.02.02.20	Other accounts payable	2,216	-
2.02.03	Deferred taxes	36,901	24,045
2.02.03.01	Deferred income tax and social contribution	36,901	24,045
2.02.04	Provisions	132,763	103,300
2.02.04.01	Provisions for tax, civil and labor risks	132,763	103,300
2.03	Shareholders' Equity	2,531,648	614,887
2.03.01	Paid-in capital	2,234,135	402,091
2.03.02	Capital reserves	46,811	58,709
2.03.02.02	Special reserve for goodwill on incorporation	65,428	65,428
2.03.02.04	Options granted	-	309
2.03.02.05	Treasury Shares	-18,617	-7,028
2.03.04	Revenue reserves	121,734	150,821
2.03.04.01	Legal reserve	14,220	14,220
2.03.04.05	Retained earnings reserve	137,514	136,601
2.03.04.10	Interest on shareholders' capital	-30,000	-
2.03.05	Retained Earnings	126,887	-
2.03.06	Equity evaluation adjustment	2,356	3,266
2.03.09	Non-controlling interests	-275	-

Consolidated Financial Statements / Statement of Income

(R\$ thousand)					
Code	Description	Current Quarter 07/01/2011 to 09/30/2011	Accumulated current year 01/01/2011 to 09/30/2011	Same Quarter of the prior year 07/01/2010 to 09/30/2010	Accumulated previous year 01/01/2010 to 09/30/2010
3.01	Net revenue	599,742	1,651,064	393,879	1,131,595
3.02	Cost of goods sold and/or Services Rendered	-373,402	-1,037,405	-240,249	-701,672
3.03	Gross Profit	226,340	613,659	153,630	429,923
3.04	Operating Income/Expenses	-111,394	-304,687	-66,341	-192,273
3.04.02	General and Administrative expenses	-111,194	-311,602	-66,482	-196,389
3.04.04	Other Operating Income	-200	6,915	141	4,116
3.05	Income before financial result and taxes	114,946	308,972	87,289	237,650
3.06	Financial results	-37,482	-125,733	-12,983	-47,445
3.06.01	Financial income	25,146	74,252	33,599	116,308
3.06.02	Financial expenses	-62,628	-199,985	-46,582	-163,753
3.07	Income before income taxes	77,464	183,239	74,306	190,205
3.08	Income tax and social contribution	-20,959	-56,500	-23,164	-62,486
3.08.01	Current	-5,992	-21,479	-8,361	-22,498
3.08.02	Deferred	-14,967	-35,021	-14,803	-39,988
3.09	Net income from continuing operations	56,505	126,739	51,142	127,719
3.11	Net income for the period	56,505	126,739	51,142	127,719
3.11.01	Attributed to the owners of the company	56,637	126,887	51,142	127,719
3.11.02	Attributed to non-controlling interests	-132	-148	-	-
3.99	Earnings per share (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Ordinary shares	0.18190	0.40799	0.22318	0.55735
3.99.02	Diluted earnings per share				
3.99.02.01	Ordinary shares	0.18188	0.40794	0.22275	0.55628

Consolidated Financial Statements / Statement of Cash Flows

(R\$ thousand)

Code	Description	Accumulated current year 01/01/2011 to 09/30/2011	Accumulated previous year 01/01/2010 to 09/30/2010
6.01	Net Cash provided by Operating Activities	-67,217	193,654
6.01.01	Cash from Operations	383,734	296,852
6.01.01.01	Net income for the period	126,887	127,719
6.01.01.02	Depreciation and Amortization	86,583	65,427
6.01.01.03	Additional provisions for contingencies	10,148	6,613
6.01.01.04	Deferred taxes	35,021	39,988
6.01.01.05	Interest and exchange variations on loans	123,896	56,635
6.01.01.06	Gain on sale of fixed assets	2,166	242
6.01.01.07	Non-Controlling Interests	-148	-
6.01.01.08	Stock option plan	-309	228
6.01.01.09	negative goodwill	-510	-
6.01.02	Changes in Assets and Liabilities	-215,474	-67,522
6.01.02.01	Increase in accounts receivable and other receivables	-115,870	-65,829
6.01.02.02	(Increase) decrease in inventories	-11,471	6,021
6.01.02.03	Increase in other current assets	-61,769	-27,644
6.01.02.04	(Increase) decrease in other non-current assets	-10,256	722
6.01.02.05	Decrease in suppliers	-13,571	-6,789
6.01.02.06	(Decrease) increase in accounts payable and provisions	-2,537	25,997
6.01.03	Other	-235,477	-35,676
6.01.03.01	Interest paid on loans	-222,486	-34,529
6.01.03.02	Income tax and social contribution paid	-12,991	-1,147
6.02	Net Cash from Investment Activities	-228,074	-56,515
6.02.01	Additions to property, plant and equipment	-113,289	-34,225
6.02.02	Additions to intangible assets	-35,318	-22,288
6.02.03	Investments in subsidiaries	-	-2
6.02.04	Acquisition of MD1 subsidiary	-60,623	-
6.02.07	Acquisition of Previlab subsidiary	-8,968	-
6.02.08	Acquisition of Cytolab subsidiary	-9,876	-
6.03	Net Cash from financing activities	178,294	-130,286
6.03.01	Proceeds from loans	799,311	22,054
6.03.02	Payment of loans	-609,428	-145,312
6.03.05	Treasury Shares	-11,589	-7,028
6.05	(Decrease) increase in Cash and Cash Equivalents	-116,997	6,853
6.05.01	At the beginning of the period	328,670	286,833
6.05.02	At the end of the period	211,673	293,686

Financial Statements Consolidated / Statement of Changes in Shareholder's Equity– 01/01/2011 to 09/30/2011

(R\$ thousand)

Code	Description	Paid-in Capital Stock	Capital Reserve – Granted options and treasury shares	Profit reserve	Retained Earnings	Other comprehens ive income	Total Parent Company Shareholders' Equity	Non- controlling interest	Shareholder's Equity
5.01	Initial balances	402,091	58,709	154,087	-	-	614,887	-	614,887
5.03	Adjusted initial balances	402,091	58,709	154,087	-	-	614,887	-	614,887
5.04	Shareholders capital transaction	1,832,044	-11,898	-29,997	-	-	1,790,149	-	1,790,149
5.04.01	Capital increases	1,832,044	-	-	-	-	1,832,044	-	1,832,044
5.04.03	Recognized options granted	-	-309	-	-	-	-309	-	-309
5.04.04	Treasury shares - acquired	-	-11,589	-	-	-	-11,589	-	-11,589
5.04.06	Dividends	-	-	3	-	-	3	-	3
5.04.07	Interest on shareholders capital	-	-	-30,000	-	-	-30,000	-	-30,000
5.05	Other comprehensive income	-	-	-	126,887	-	126,887	-275	126,612
5.05.01	Net income for the period	-	-	-	126,887	-	126,887	-148	126,739
5.05.02	Other comprehensive income	-	-	-	-	-	0	-127	-127
5.05.02.06	Non-controlling interest	-	-	-	-	-	0	-127	-127
5.07	Closing balance	2,234,135	46,811	124,090	126,887	-	2,531,923	-275	2,531,648

Financial Statements Consolidated / Statement of Changes in Shareholder's Equity– 01/01/2010 to 09/30/2010

(R\$ thousand)

Code	Description	Paid-in Capital Stock	Capital Reserve – Granted options and treasury shares	Profit reserve	Retained Earnings	Other comprehensiv e income	Total Parent Company Shareholders' Equity	Non- controlling interest	Shareholder's Equity
5.01	Initial balances	402,091	65,427	86,121	-	-	553,639	-	553,639
5.03	Adjusted initial balances	402,091	65,427	86,121	-	-	553,639	-	553,639
5.04	Shareholders capital transaction	-	-7,028	-	-	-	-7,028	-	-7,028
5.04.04	Treasury shares - acquired	-	-7,028	-	-	-	-7,028	-	-7,028
5.05	Other comprehensive income	-	228	-	127,719	-	127,947	-	127,947
5.05.01	Net income for the period	-	-	-	127,719	-	127,719	-	127,719
5.05.02	Other Comprehensive income	-	228	-	-	-	228	-	228
5.07	Closing balance	402,091	58,627	86,121	127,719	-	674,558	-	674,558

Consolidated Financial Statements / Statement of Added Value

(R\$ thousand)			
Code	Description	Accumulated current year 01/01/2011 to 09/30/2011	Accumulated previous year 01/01/2010 to 09/30/2010
7.01	Revenue	1,771,067	1,230,130
7.01.01	Sale of goods, products and services	1,789,004	1,229,141
7.01.02	Other revenue	6,178	4,115
7.01.04	Provision/reversal of doubtful receivables	-24,115	-3,126
7.02	Materials acquired from third parties	-767,573	-498,647
7.02.01	Cost of products, goods and services sold	-318,622	-212,596
7.02.02	Materials, energy, third party services and others	-293,325	-194,441
7.02.03	Loss / recovery of assets	-20,242	-30,371
7.02.04	Other	-135,384	-61,239
7.03	Gross added value	1,003,494	731,483
7.04	Retentions	-86,583	-65,205
7.04.01	Depreciation, amortization and exhaustion	-86,583	-65,205
7.05	Net added value produced	916,911	666,278
7.06	Added values received in transfers	74,252	116,307
7.06.02	Financial income	74,252	116,307
7.07	Total added value to be distributed	991,163	782,585
7.08	Distribution of added value	991,163	782,585
7.08.01	Personnel	362,689	260,021
7.08.02	Taxes, fees and contributions	234,090	184,795
7.08.03	Remuneration of Third party capital	267,645	210,051
7.08.04	Remuneration of shareholder capital	126,739	127,718
7.08.04.03	Retained profits for the period	126,887	127,718
7.08.04.04	Non-controlling interests	-148	-

Management report

Dear Shareholder,

The Company believes that the third quarter of 2011 has been very positive. There has been a strong growth in the Private market, the main market in which it operates, which indicates that the Company, as a leader in the diagnostic medicine sector is managing to take advantage of this good moment for the sector.

Furthermore, the integration with the MD1 has significantly advanced during this period, already presenting immediate results, especially regarding the increase in the Company's RDI revenue, which is a result of the implementation of the MD1 image model in other brands, as well as the implementation of a new customer service model.

Another important step was the improvement in the development of the IT system, which is a result of the benchmarking performed with the MD1, which will allow unifying our systems up to the end of 2012, which is in compliance with the proposed schedule.

In this quarter we acquired two companies – Cytolab and Previlab – which strengthen the Company's presence in the countryside of the State of São Paulo.

Therefore we believe that the Company is very well positioned to go on growing within the next few years, standing out in the diagnosis medicine sector both locally and internationally.

Regarding the figures detailed below, we present a comparison between the amounts reported by the Company in the third quarter of 2011 and the amounts reported for the same period in 2010 and proforma, including MD1 and Cerpe data.

The proforma is “evidence of the figures computed, assuming that certain events, in this case the Cerpe and MD1 acquisitions have occurred before the operations' closing date”. This kind of presentation is a way of reflecting relevant facts that occurred in the present on the comparative information of the previous periods to allow comparing interim information. As this is proforma information, it has not been reviewed by independent auditors.

Gross Operational Income

In this quarter, the Company has had a gross revenue of R\$ 649.6 million, with an increase of 51.8% compared to the 3Q10, or 14.7% when compared to the 3Q10 proforma. If we disregarded the public sector, the increase would have been of 60,8%; and 17,7% on the proforma basis. Previlab and Cytolab have contributed with an income of R\$ 7.6 million and R\$ 3.8 million, respectively, both in clinical analyses.

Analyzing the Company's gross income per service line, the Outpatient & Hospital segment (B2C) was the one that has obtained the best performance in the quarter, with an increase of 66.3%, or 18.9%, when compared to the 3Q10 proforma (without Cytolab and Previlab the increase is of 62.8% and 16.4% proforma) and achieving 84.0% of the Company's total revenue. The hospital market showed an increase of 210.1% regarding the 3Q10, or 45.7% regarding the proforma, which accounts for 11.0% of the Company's revenue.

The Lab-to-lab segment ended the quarter with 4,786 customers served in Brazil. We have aggregated 21 new labs served to our active clients' portfolio. This segment's Gross revenue has increased 30.2% on the third quarter of 2011 or 8.1% from the proforma point of view, achieving R\$ 61.2 million, which accounts for 9.4% of the Company's total revenue.

The public sector has achieved a revenue of R\$ 42.5 million in 3Q11, which represents a decrease of 15.7%. We ended the quarter with 34 clients served in 708 collection points (92 Hospital units and 616 outpatient facilities), which required 1.3 million applications.

Cost and Gross Profit – Cash concept¹

In the third quarter of 2011, the costs of the services rendered totaled R\$ 353.5 million, which accounts for 58.9% of the net income. In 2010, the cost was R\$226.5 million and the proforma was R\$304.0 million.

In the third quarter of 2011, the “cash” gross profit was of R\$ 246.5 million, 47.5% higher than the third quarter of 2010, which was of R\$ 167.1 million, and the gross margin for the period was of 41.1%, compared to 42.5% of 2010. If we took the proforma into consideration, we would have a gross profit of R\$ 217.3 million and a gross margin of 41.7%.

Operating Expenses – Cash concept¹

Operating expenses totaled R\$ 101.1 million in the third quarter of 2011, which accounts for 16.7% of the net income. In 3Q10 such expenses added R\$ 59.0 million in the Company and R\$ 73.0 million in the Proforma.

EBITDA

In the third quarter of 2011 we obtained an EBITDA of R\$ 145.4 million, which represents an increase of 34.1% regarding the R\$ 108.4 million for the same period 2010, with an Ebitda of 27.5%. With the proforma data, we would have an Ebitda of R\$ 144.2 million with a margin of 27.7%. This quarter we achieved a margin of 24.2%.

Financial Result

In 3Q11 it was computed R\$ 37.5 million of net financial expenses compared to R\$ 13.0 million in 3Q10. In the proforma such expense totaled R\$ 14.5 million.

Taxes

The tax line totaled R\$ 21.0 million for the quarter. This quarter the actual tax rate was of 27.1%.

Net Profit

This quarter the net profit was of R\$ 56.6 million, 10.8% higher than the R\$ 51.1 million reported for the same period last year. The net profit obtained in the proforma was of R\$ 71.2 million.

¹ The cash concept excludes the amounts related to depreciation and operating expenses and costs amortization.

Proforma Comparative 2011 x Dasa 2011	3Q11	3Q10
In millions R\$	Total	Total
Gross Income	649.6	566.4
(-) Deductions	(49.9)	(45.0)
Net Income	599.7	521.4
(-) COGS Cash	(353.3)	(304.1)
Gross Profit Cash	246.5	217.3
(-) Cash Expenses	(101.1)	(73.1)
EBTIDA	145.4	144.3
(-) Depreciation, Amortization and discount	(30.4)	(24.8)
(-) Financial Result	(37.5)	(14.5)
(-) Income Tax and Social Contribution	(21.0)	(33.8)
Minority Shareholder	0.1	-
Net Profit (Loss)	56.6	71.2

Proforma Comparative 2011 x Dasa 2011	3Q11	3Q10
Net Income %	Total	Total
Gross Income	108.3%	108.6%
(-) Deductions	-8.3%	-8.6%
Net Income	100,0%	100,0%
(-) COGS Cash	-58.9%	-58.3%
Gross Profit Cash	41.1%	41.7%
(-) Cash Expenses	-16.9%	-14.0%
EBTIDA	24.2%	27.7%
(-) Depreciation, Amortization and discount	-5.1%	-4.8%
(-) Financial Result	-6.2%	-2.8%
(-) Income Tax and Social Contribution	-3.5%	-6.5%
Minority Shareholder	0,0%	0,0%
Net Profit (Loss)	9.4%	13.7%

Cash and Investment

We closed the quarter with a high-liquidity cash and investment position of R\$ 211.7 million, which will serve to: (i) take advantage of the association opportunities (ii) proceed with the organic expansion of the existing brands and (iii) investments in technologies that allows the Company to improve its productivity and competitiveness.

Investments

The net investments in CAPEX in the third quarter of 2011 totaled R\$ 62.8 million. This year's investments are directed mainly to: (i) remodel and expand the existing service units; (ii) Buy equipment and (iii) implement and develop the production and operation and service systems.

Indebtedness

The Company's net debt totaled R\$ 824.1 million in 3Q11. 80.7% of the total gross indebtedness is allocated in the long term and 9.1% are related to debts assumed in foreign currency. The debt in foreign currency is mostly formed by equipment financing and International Bills that were not acquired in the acquisition offer. The debts in local currency are mostly related to the debentures issued on April 29th, 2011, for R\$ 700 million and maturing 5 years from now. The foreign currency and short-term debts were significantly reduced in 2Q11, and were exchanged by the issuance of debentures approved by the Supervisory Board on 03/29/2011 and closed on 05/11/2011.

Relevant events

Acquisition of the Previlab and Cytolab laboratories

On July 4th, 2011, through its controlled companies, it acquired interest in Previlab Análises Clínicas Ltda. ("PREVILAB") and Cytolab – Laboratório de Anatomia Patológica, Citologia Diagnóstica e Análises Clínicas Ltda. ("CYTOLAB").

PREVILAB operates in the clinical analyses and pathological anatomy in the cities of Piracicaba, Americana, Limeira, Santa Bárbara D'Oeste, São Pedro, Rio das Pedras, Tietê e Capivari, all of them located in the State of São Paulo, through seventeen (17) establishments. CYTOLAB operates in the clinical analyses and pathological anatomy and diagnostic cytology in the cities of Mogi das Cruzes, Suzano, Poá, Arujá, Itaquaquecetuba, all of them located in the State of São Paulo, through its ten (10) establishments.

With these acquisitions, the Company will strengthen its operations in the countryside of the State of São Paulo.

CADE (Administrative Council for Economic Defense)

On July 26th, 2011, the Administrative Council for Economic Defense ("ProCADE") Prosecution Office, issued an opinion that discusses the association between DASA and MD1 Diagnósticos S.A. Through the said opinion, the ProCADE requires injunctive relief, under the terms of art. 133 of the CADE's By-Laws so that Groups AMIL and DASA maintain the management of its corporate facilities (sets of tangible and intangible assets related to the groups' activities) separate up to the CADE's resolution".

It should be pointed out that the ProCADE's conclusions are apparently corroborated by premises based on partial data regarding the interpretation of corporate relationships between DASA, individual shareholders associated to JHSPE Empreendimentos and its controlled companies, Amil Participações S.A. and its controlled companies ("Amil") and FMG Empreendimentos Hospitalares S.A. ("FMG").

The interest of certain Amil shareholders in DASA's capital stock, under the terms of the documents related to the association between DASA and MD1, does not entitle them to any interference that allows the conclusion that DASA and Amil are subject to the same control or that they have shared corporate governance structures in the corporate relationships mentioned

by ProCADE. It should be clarified that ProCADE's opinion is just an opinion and is not binding, therefore the opinion's conclusions certainly should not be interpreted as an indication that the Administrative Council for Economic Defense ("CADE"), the agency in charge of the decisions regarding the competition aspects of the said operation, according to art. 7, XII of Law nº 8.884/94, will follow the said recommendation and will not represent a merit decision either.

APRO's signature at the CADE - MDI Operation

On October 26th, 2011, the Company celebrated an Operation Reversibility Preservation Agreement ("APRO") with the Administrative Council for Economic Defense ("CADE") in the Concentration Bill records.

The APRO's purpose is to prevent, until the Concentration Bill's merit is judged and regarding the companies object of the Operation, an irreversible or difficult to repair change, thus ensuring the Operations reversibility in the event the CADE understands that it will be necessary to impose restrictions when the merit is judged. Signing the APRO does not imply in any association to CADE regarding the merit assessment or any anticipation regarding the result of the Concentration Bill judgment.

Furthermore, we hereby inform that the APRO celebrated does not bind the Company to reverse the integration actions already adopted up to the date the agreement was celebrated. Likewise, there is not any impeachment regarding the MDI Diagnósticos S/A's incorporation on October 10th, 2011 by the Company's directly controlled company, MDI Participações Ltda. and MDI Participações Ltda's. Incorporation held on November 1st, 2011.

The operation is still being analyzed by the competition defense authorities and the Company's management continues actively cooperating for a positive conclusion of the analysis.

Perspectives for 2011

We reiterate our favorable expectations for 2011.

The main issues expected by the Company are:

- Continuity and improvement of the changes started in 2010, aiming at sustainable margins and returns;
- Growth in all business lines, opening new units and identifying opportunities in new markets;
- To offer services that meet and exceed the Company clients' expectations, promoting excellent both in the markets in which the Company already operates and in new operation areas;
- To take advantage of the synergy and positive aspects of the business models of the recent acquisition to boost the Company's growth and make it even stronger.

Binding clause

The Company is bound to the Market Arbitration Chamber's arbitration, according to the binding clause in its Articles of Incorporation.

Management's Statement

Complying with the provisions in article 25 of CVM's instruction 480/09, of December 7th, 2009, the Board of Directors declares that it has discussed, reviewed and agreed with the independent auditors' review report and with the quarterly information of September 30th, 2011.

The Company's quarterly information complies with the accounting rules established by the Brazilian corporate legislation. The non-financial information, as well as other operating information, has not been reviewed by the independent auditors. The EBITDA represents the net profit (loss before the financial result, social contribution and income tax and depreciation and amortization). The EBITDA should not be considered as an alternative for the net profit (loss), as a Company operational performance indicator or an alternative for the cash flow as a liquidity indicator. The Company's management believes that the EBITDA is a practical measure to measure its operational performance and allow a comparison with other companies. However, it should be pointed out that the EBITDA is not a measure established according to the accounting practices adopted in Brazil and may be defined in different ways by other companies.

1. Operations

The Company its headquarters in Barueri, São Paulo, is a publicly-held corporation with its registration granted by the Brazilian Securities and Exchange Commission (CVM) on November 5, 2004, and it has been listed on the Bovespa New Market Segment since November 19, 2004.

The Company's corporate purpose is to render services directly to individuals or through health insurance plans, insurance companies, medical-hospital assistance entities, and other entities for healthcare financing, in the following areas: (i) clinical analysis, directly or through contracted laboratories; and (ii) other diagnostic support auxiliary services (SAD), exclusively through specialized clinics, for example, in the following areas : a) cytology and pathologic anatomy; b) diagnostic by imaging and graphic methods; and c) nuclear medicine. Given that management does not control each separate business process, they have not been recognized as reportable segments.

In addition, the Company undertakes activities related to: (i) tests of food and substances to evaluate risks for humans; (ii) imports, for its own use, of medical-hospital equipment, diagnostics equipment and related material in general; (iii) elaboration, editing, publishing and distribution of newspapers, books, magazines, periodicals and other written media designated for scientific publication or other activities related to the Company activities; (iv) granting and administration of business franchising including advertising and publishing, training and selection of labor, recommending equipment suppliers and research material, amongst others. The Company operates in lab-to-lab business (support laboratories) through the brand Alvaro, and offers services in the public health sector through the brand CientificaLab. The Company can also invest in other entities.

At September 30, 2011, the Company had 518 operational units:

Brands	State	09/30/11	12/31/10	09/30/10
Delboni Auriemo	São Paulo	42	37	36
Lavoisier	São Paulo	77	72	73
Bronstein	Rio de Janeiro	43	42	42
Lâmina	Rio de Janeiro	13	13	13
Santa Casa	Paraná	7	6	6
Pasteur	Brasília	24	24	24
Frischmann	Paraná	32	36	36
Image	Bahia	5	4	4
Laboratório Álvaro	Paraná	18	18	18
LabPasteur	Ceará	19	18	20
MedLabor	Tocantins	-	1	1
Vita-Lâmina	Santa Catarina	2	2	2
Atalaia	Goiás	21	14	14
Exame	Brasília	18	18	18
MedImagem	Rio de Janeiro	7	7	7
Hospital Mãe de Deus	Porto Alegre	1	1	1
Cedic/Cedilab	Mato Grosso	13	7	7
Unimagem	Ceará	1	1	<u>1</u>
CERPE	Pernambuco	41	38	-
Sérgio Franco	Rio de Janeiro	76	.	-
Proecho	Rio de Janeiro	15	.	-
Multi Imagem	Rio de Janeiro	6	.	-
CDPI	Rio de Janeiro e São Paulo	6	.	-
Previlab	São Paulo	20	.	-
Cytolab	São Paulo	<u>11</u>	---	---
		<u>518</u>	<u>359</u>	<u>323</u>

At September 30, 2011, the Club DA brand had 23 units, with 19 units linked to the Delboni Auriemo brand and 4 units linked to Lâmina brand.

CientificaLab operates in the public healthcare segment, and its major source of revenue refers to the contracts formalized with clients in the public healthcare sector. For the 3Q11, this operation ended the period with 31 clients, which had made 1.027 million requisitions. CientificaLab attends at 702 collection points, being 95 Inpatient and 607 outpatient clinics.

The type and range of services provided vary according to the needs and interest of the public entity requiring the service, and may comprise of three different models:

Lab to lab (support): Includes the transport of samples and central processing. In this case, CientificaLab provides the collection materials, training for public employees and sometimes refurbishment of the PSCs to guarantee the quality of the service;

Outpatient: In addition to the support service, this includes patient service and sample collection; and

Inpatient: Refers to patient service, collection of tests, local processing of emergency tests, transport and central processing for the other tests.

2. Acquisition of subsidiaries

Previlab Análises Clínicas Ltda.

On July 4, 2011, the Company, through its subsidiary DASA Brasil Participações Ltda. (DASA BRASIL), signed the contract for the acquisition of quotas equivalent to 100% of Previlab Análises Clínicas Ltda capital quotas (PREVILAB), a company based in the city of Piracicaba, State of São Paulo, and 20% of PREVILAB capital quotas shall be transferred within 5 years. Previlab acts in the clinical analysis and pathological anatomy segment in the cities of Piracicaba, Americana, Limeira, Santa Bárbara D'Oeste, São Pedro, Rio das Pedras, Tietê and Capivari, all located in the State of São Paulo, through its 17 establishments.

PREVILAB acquisition value was R\$20,936, from which R\$8,313 were paid at sight, R\$9,107 already advanced as loan and shall be paid off in face of the transference of the remaining quotas, and R\$3,516 shall be retained for the period of six years as contingency securities.

The acquisitions of PREVILAB shall be submitted to the departments of the Brazilian System for the Defense of Competition, according to the applicable legislation.

Below is a summary of the recognized values of assets acquired and liabilities assumed on the acquisition date:

<u>Assets</u>		<u>Liabilities</u>	
Current	1,127	Current	5,455
Cash and banks	88	Suppliers	834
Trade accounts receivable, net	213	Loans and Financing	1,213
Inventories	180	Taxes and contributions payable	202
Recoverable taxes	646	Salaries, social security charges and vacation p	999
		Income tax and social contribution	154
		Payment of taxes in installments	1,280
		Other accounts payable	773
Noncurrent	1,867	Noncurrent	2,314
Judicial deposits	336	Loans and Financing	71
Investments	30	Payment of taxes in installments	2,102
Property, plant and equipment	1,501	Provision for contingencies	141
		Negative Shareholders' Equity	(4,775)
		Capital	518
		Accumulated losses	(5,293)
Total assets	2,994	Total liabilities	2,994

The goodwill recognized as result of the acquisition is demonstrated as follows:

Acquisition price	20,936
Negative Shareholders' Equity	4,775
Goodwill	25,711

The process of goodwill allocation shall be concluded until July 4, 2012 at the conclusion of the study to determine the fair value of the acquired assets and liabilities that is being prepared by an independent appraiser.

Cytolab – Laboratório de Anatomia Patológica, Citologia Diagnóstica e Análises Clínicas Ltda.

Also, on July 4, 2011, the Company, through its subsidiary DASA Brasil Participações Ltda. (DASAPAR) signed the contract for the acquisition of quotas equivalent to 100% of CYTOLAB– Laboratório de Anatomia Patológica Citologia Diagnóstica e Análises Clínicas Ltda capital quotas (CYTOLAB), a company based in the city of Mogi das Cruzes, State of São Paulo. CYTOLAB acts in the clinical analysis, pathological anatomy and diagnostic cytology in the cities of Mogi das Cruzes, Suzano, Poá, Arujá, Itaquaquecetuba, all located in the State of São Paulo, through its 10 establishments.

CYTOLAB acquisition value was R\$11,099, from which R\$9,899 were paid at sight, R\$1,200 shall be retained for the period of six years as contingency securities.

The acquisitions of CYTOLAB shall be submitted to the departments of the Brazilian System for the Defense of Competition, according to the applicable legislation.

Below is a summary of the recognized values of assets acquired and liabilities assumed on the acquisition date:

<u>Assets</u>		<u>Liabilities</u>	
Current	1,599	Current	1,833
Cash and banks	23	Suppliers	704
Trade accounts receivable, net	1,202	Loans and Financing	379
Inventories	94	Taxes and contributions payable	56
Others receivables	280	Salaries, social security charges and vacation p	442
		Income tax and social contribution	38
		Payment of taxes in installments	195
		Other accounts payable	19
Noncurrent	2,105	Noncurrent	2,563
Investments	43	Loans and Financing	1,195
Property, plant and equipment	2,062	Payment of taxes in installments	1,293
		Provision for contingencies	75
		Negative Shareholders' Equity	(692)
		Capital	740
		Accumulated losses	(1,432)
Total assets	3,704	Total liabilities	3,704

The goodwill recognized as result of the acquisition is demonstrated as follows:

Acquisition price	11,099
Negative Shareholders' Equity	692
Goodwill	11,791

The process of goodwill allocation shall be concluded until July 4, 2012 at the conclusion of the study to determine the fair value of the acquired assets and liabilities that is being prepared by an independent appraiser.

MD1 Diagnósticos S.A.

The Extraordinary General Meeting held on January 5, 2011, approved the proposal for the incorporation by the Company of MD1 Diagnosticos SA (MD1) and its subsidiaries which operates in the segment of clinical analysis and diagnostic imaging, with the consequent conversion of the incorporated company into a wholly owned subsidiary, for the amount of R\$ 1,920,276.

The consideration transferred is summarized below:

Consideration Transferred

Cash	R\$ 88,232
Incorporation of shares	<u>R\$1,832,044</u>
Total	<u>R\$1,920,276</u>

MD1 shareholders' equity for purposes of the increase to the Company's capital from the incorporation of shares was subject to an appraisal report prepared on December 7, 2010 by Plural Capital Consultoria e Assessoria Ltda. Under the terms of the appraisal report, the economic value of MD1 was determined as R\$1,976,705, after deducting the amount of R\$88,232 related to the acquisition of shares by the Company in the MD1 and its subsidiaries, (i) CDPI – Clínica de Diagnóstico por Imagem Ltda. acquisition of 16.50%, (ii) Clínica de Ressonância e Multi Imagem Ltda acquisition of 28.00% and (iii) ProEcho Cardiodata Serviços Médicos Ltda acquisition of 10.00%. The economic value of MD1 is R\$1,888,473, which is greater than the capital increase in the Company. The increase in the Company's capital from the incorporation of shares, as stated in the incorporation protocol, was R\$1,832,043, corresponding to the price of R\$ 22.29 for the issue of new shares, multiplied by 82,191,275, the number of shares issued according to parameters determined for the ratio for the exchange of shares in MD1 by shares in the Company's capital as a result of incorporating the shares, establishing that the economic value of MD1, deducted from the amount paid in cash by the Company for the investment in the MD1, represents 26.36% of the Company's capital, on diluted bases, after the incorporation of the shares. The replacement ratio was revised and analyzed by N M Rothschild & Sons (Brasil) Limitada ("Rothschild"), and supported in an opinion issued on December 3, 2010 ("Fairness Opinion"), concluding that the exchange ratio was considered fair for the Company by Rothschild, from a financial point of view. The exchange ratio was defined as 0.94134556, resulting in the issue of 82,191,275 new shares in the Company, to replace 77,370,392 MD1 shares.

The operation held on January 5, 2011 was submitted to the Brazilian System for the Defense of Competition. See additional comments on this subject under explanatory note 34.

As a result of the corporate reorganization of MD1 and the acquisition of its subsidiaries listed below, the investments held by MD1 and the Company in the entities are as follows:

Corporation	MD1 investment	DASA investment
MD1 Diagnósticos S.A.	-	100.00%
Laboratórios Médicos Dr. Sérgio Franco Ltda.	100.00%	-
CDPI – Clínica de Diagnóstico por Imagem Ltda.	83.50%	16.50%
Clínica de Ressonância e Multi Imagem Ltda.	72.00%	28.00%
Pro-Echo Cardiodata Serviços Médicos Ltda.	90.00%	10.00%

The amounts recognized for the assets and liabilities assumed on the acquisition date, are summarized below:

<u>Assets</u>	<u>MD1</u>	<u>CDPI</u>	<u>CRMI</u>	<u>Pro-echo</u>
Current	92,635	10,666	6,117	12,598
Cash and Banks	18,659	355	777	151
Financial investments	8,950	-	42	-
Trade accounts receivable	48,767	8,684	3,943	8,337
Inventories	7,088	275	356	144
Recoverable taxes	3,718	793	549	2,050
Prepaid expenses	100	28	7	11
Others receivables	5,353	531	443	1,905
Noncurrent	178,583	53,473	16,620	28,041
Judicial deposits	1,427	753	377	133
Financial investments	1,470	-	-	-
Deferred tax	23,612	1,221	867	6,199
Related party transactions	308	308	-	-
Investments	3	3	-	-
Property, plant and equipment	137,157	50,930	15,196	21,700
Intangible assets	14,606	258	180	9
Total assets	<u>271,218</u>	<u>64,139</u>	<u>22,737</u>	<u>40,639</u>

Liabilities	MD1	CDPI	CRMI	Pro-echo
Current	102,425	19,233	5,211	17,751
Suppliers	25,734	3,052	954	1,478
Loans and Financing	21,816	6,392	1,564	11,843
Salaries, social security charges and vacation payable	10,417	2,013	455	1,219
Taxes and contributions payable	3,685	342	160	161
Unsecured liabilities	281	281	-	-
Other accounts payable	40,492	7,153	2,078	3,050
Noncurrent	35,823	15,605	3,696	24,452
Loans and Financing	23,328	12,939	2,212	7,556
Installment taxes	2,275	723	285	361
Provision for contingencies	5,593	336	1,199	1,778
Other accounts payable	4,627	1,607	-	14,757
Non-controlling interests	8,677	(52)	236	-
Shareholders' Equity (Negative)	124,293	29,353	13,594	(1,564)
Capital	77,370	4,993	1,908	10,743
Capital reserves	(1)	6	-	101
Revenue reserves	6,559	15,490	6,094	-
Accumulated earning	40,365	8,864	5,592	(12,408)
Total liabilities	271,218	64,139	22,737	40,639

The goodwill recognized from the incorporation of shares in MD1 and from the companies from the MD1 Group, was identified as follows:

	MD1	CDPI	CRMI	Pro-echo	Total
Investment interest	100.00%	16.50%	28.00%	10.00%	
Acquisition price	1,832,043	50,068	33,627	4,537	1,920,275
Shareholders' Equity (Negative) (a)	124,293	4,843	3,806	(156)	
Goodwill	1,707,750	45,225	29,821	4,693	1,787,489

(a) Adjusted to the percentage of participation

The process to allocate the goodwill will conclude in December 2011, when the study undertaken by an independent appraiser to determine the fair values for the assets and liabilities acquired is concluded.

The Company incurred costs related to the acquisition of R\$4,797 which refer to external legal fees and due diligence costs. The legal fees and due diligence costs were included as part of administrative expenses reported in the Company's statement of income.

Instituto de Endocrinologia e Medicina Nuclear do Recife Ltda. - CERPE

On October 25, 2010 DA Participações Ltda, an entity controlled by the Company, established private Agreements for the Purchase and Sale of Shares, for the acquisition of 100% of the capital of Instituto de Endocrinologia e Medicina Nuclear de Recife Ltda. - CERPE, with 69.5% of CERPE's capital transferred on that date and 30.5% to be transferred within 10 years.

The acquisition value of CERPE was R\$52,501, being R\$45,246 paid in cash and R\$7,255 to be retained in an account tied to the acquisition out of this amount R\$4,316 shall be retained for a period of six years, as a guarantee for any contingency and R\$2,939, as a final payment due within 10 years.

The process to allocate the goodwill was concluded during the 2011 first quarter, with the conclusion of the study to determine the fair values for the assets and liabilities acquired, undertaken by an independent appraiser

The amounts recognized for the assets and liabilities acquired on the acquisition, have been summarized below, adjusted according to the result of the study prepared by the independent appraiser:

<u>Assets</u>		<u>Liabilities</u>	
Current	14,173	Current	7,275
Cash and banks	432	Suppliers	2,814
Marketable securities	3,839	Loans and Financing	65
Trade accounts receivable, net	8,690	Taxes and contributions payable	1,367
Inventories	462	Salaries, social security charges and vacation p	1,829
Others receivables	750	Income tax and social contribution	463
		Payment of taxes in installments	95
		Other accounts payable	642
Noncurrent	17,399	Noncurrent	37,732
Judicial deposits	251	Payment of taxes in installments	11,444
Investments	42	Provision for contingencies	374
Property, plant and equipment	3,567	Income tax deferred	4,562
Intangible	13,539	Related party transactions	21,352
		Negative Shareholders' Equity	(13,435)
Total assets	31,572	Total liabilities	31,572

Identified tangible assets:

R\$12,197 (i)

R\$1,198 (ii)

R\$13,395

(i) brands are amortized on a straight line basis, over the estimated life of 30 years.

(ii) relationships with hospitals are amortized on a straight line basis, over the estimated life of 24 months.

Goodwill

The goodwill recognized as result of the acquisition, after identifying the intangibles assets, is demonstrated as follows:

Acquisition price	52,501
Negative Shareholders' Equity	13,435
Goodwill	65,936

3. Basis of preparation

3.1 Declaration of conformity (in relation to IFRS and CPC standards)

These financial statements include:

- The consolidated quarterly financial statements were prepared according to International Financial Reporting Standards issued by the International Accounting Standards Board (IASB) and also in accordance with the accounting practices adopted in Brazil and the accounting pronouncements issued by the Accounting Pronouncements Committee (CPC); and
- The individual quarterly financial statements of the parent Company were prepared according to the accounting pronouncements issued by the Accounting Pronouncements Committee (CPC).

The individual quarterly financial statements of the parent company were prepared according to CPCs, and in the case of the Company, those practices differ from the IFRSs applicable to the separate quarterly financial statements, since the valuation of investments in the subsidiaries was based on the equity method according to the CPCs, while for IFRS it should be based on cost or fair value.

However, there is no difference between the consolidated shareholders' equity and the profit or loss reported by the Company and the shareholders' equity and the profit or loss reported by the parent company in its individual quarterly information. Therefore, the Company's consolidated quarterly information and the parent company's quarterly information are presented side-by-side in one set of quarterly information.

The publication of the individual and consolidated financial statements was authorized by the Board in the meeting held on November 8, 2011.

3.2 Basis of measurement

The individual and consolidated quarterly statements were prepared based on the historical cost except for the following relevant items in the balance sheet:

- derivative financial instruments stated at fair value;
- certain financial instruments stated at fair value through profit or loss.

3.3 Functional currency and currency for presenting the financial statements

These individual and consolidated quarterly financial statements are presented in reais, which is the Company's functional currency. All financial information presented in reais has been rounded to the nearest thousands, except when stated otherwise.

3.4 Use of estimates and judgments

The preparation of the individual and consolidated quarterly financial statements in conformity with IFRSs and CPCs requires management to make judgments, estimates and assumptions

that affect the application of accounting policies and the amounts reported for assets, liabilities, income and expenses. The actual results may differ from these estimates.

Estimates and underlying 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.

The information on critical judgments in applying accounting policies that affect the amounts recognized in the individual and consolidated quarterly financial statements is included in the following notes:

- Note 30 – Leases

The Information on uncertainties regarding assumptions and estimates that represent a significant risk of a material adjustment being required within the next financial year is included in the following notes:

- Note 10 – Trade accounts receivable
- Note 23 – Provision for contingencies

3.5 Statement of Comprehensive income

There were no transactions within equity, in all material aspects, which could lead to adjustments that could be part of the statement of comprehensive income.

4. Significant accounting policies

There were no changes in the significant accounting policies in relation to the year ended December 31, 2010. These policies are presented in note 4 to the financial statement of that year, which were published on March 24, 2011.

The presentation of this individual and consolidated quarterly information was based on the dispositions of CPC 21 – Interim Financial Statements and IAS 34 – Interim Financial Reporting issued by IASB, respectively.

5. Measuring fair value

There were no changes in criteria for measuring the fair values during the quarter. Note 5 to the financial statements for year ended December 31, 2010 contains the description of the criteria adopted for determining fair value.

6. Financial risk management

There were no changes in the quarter for the management of financial risks. Note 6 to the financial statements for year ended December 31, 2010 contains the description of these policies.

Capital management

The Company monitors the financial leverage to maintain a capital structure that is appropriate for its operations and to reduce the cost of indebtedness. The leverage index used corresponds to the net debt divided by total shareholders' equity.

The indices for financial leverage at September 30, 2011 and December 31, 2010, are presented below:

	09/30/2011	12/31/2010
Consolidated Debt	1,130,253	967,385
Cash and cash equivalent and financial investments	306,173	415,225
Net debt	824,080	552,160
Shareholders' equity	2,531,648	614,887
Index	0.32551	0.89799

The Company can modify its capital structure according to economical-financial, strategic or operating conditions, in order to improve debt management. At the same time, the company seeks to improve its Return on Invested Capital (ROIC), by implementing working capital management and an efficient investment program.

7. Operating segments

An operating segment is a component of the Company that undertakes business activities from which income is earned and expenses are incurred, including income and expenses related to transactions with the Company's other components.

For the Company's business, Management understands that the companies that form the DASA group are similar, given that they have similar economic and business characteristics, and that their service and production process, types of client, supplier and logistic processes are similar, and as such has defined the "diagnostic support Auxiliary services" as the only operating segment and the sole reporting unit, due to the similarity that exists throughout the Company's business.

The Company's net income is distributed in such a way that its major client does not surpass 10% of total income. Additionally, the geographic distribution of net income in terms of volume is not significantly dispersed for it to be presented separately.

8. Consolidated quarterly financial statements

The Consolidated quarterly financial Statements include the financial information of the Company and the following subsidiaries:

	% Share	
	09/30/11	12/31/10
Direct subsidiaries:		
DASA Real Estate Empreendimentos Imobiliários Ltda.	99.99%	99.99%
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	99.99%	99.99%
DASA Finance Corporation	100.00%	100.00%
DA Participações Ltda. (d)	-	99.00%
DASA Brasil Participações Ltda.	99.00%	99.00%
MD1 Participações Ltda. (f)	99.00%	99.00%
Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE)	100.00%	-
DASA Log Empreendimentos Ltda. (e)	99.00%	-
DASA Sudoeste Participações Ltda. (g)	99.00%	-
DASA Nordeste Participações Ltda. (h)	99.00%	-
DASA Centro-Oeste Participações Ltda. (i)	99.00%	-
Indirect Subsidiaries:		
Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE)	-	100.00%
MD1 Diagnósticos S.A. (j)	100.00%	-
Pro Echo Cardiodata Serviços Médicos Ltda. (j)	100.00%	-
CRMI - Clínica de Ressonância e Multi Imagem Ltda. (j)	100.00%	-
Mult-Imagem Caxias (b)	100.00%	-
Mult-Imagem Petrópolis (b)	70.00%	-
CDPI - Clínica de Diagnóstico por Imagem Ltda. (j)	100.00%	-
Imagem (c)	99.94%	-
Check-Up UP (e)	55.00%	-
Incebras (c)	29.00%	-
Multimagem Pet (c)	100.00%	-
Laboratórios Médicos Dr.Sérgio Franco Ltda. (a)	100.00%	-
CYTOLAB – Laboratório de Anatomia Patológica Citologia Diagnóstica e Análises Clínicas Ltda. (j)	100.00%	-
Previlab Análises Clínicas Ltda. (k)	80.00%	-
STAT Análises Clínicas Ltda. (k)	98.00%	-

- (a) MD1 Entities acquired by the Company, see note 2. direct and indirect subsidiaries
- (b) Entities owned by CRMI – Clínica de Ressonância e Multi Imagem Ltda.
- (c) Entities owned by CDPI – Clínica de Diagnóstico por Imagem Ltda.
- (d) Incorporated on April 29, 2011 by the subsidiary Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE).
- (e) On May 17, 2011 DASA LOGEmpreendimentos Ltda was constituted as a subsidiary, with the social object of (1) commercializing, warehousing, importing and distributing equipment used to provide auxiliary services for diagnostic support; and (ii) management of own and/or third party assets. The Company activity has not started.
- (f) On September 3, 2011 the corporate name DASA Empreendimentos e Participações Ltda. was altered to MD1Participações Ltda.
- (g) On May 9, 2011 the subsidiary DASA Sudoeste Participações Ltda was constituted, with the corporate object (i) to participate in other company, entrepreneurial or not, as partner or shareholder, in Brazil or abroad; and (ii) to manage own and/or third party assets. The company activities have not started yet.
- (h) On May 9, 2011 the subsidiary DASA Nordeste Participações Ltda was constituted, with the corporate object (i) to participate in other company, entrepreneurial or not, as partner or shareholder, in Brazil or abroad; and (ii) to manage own and/or third party assets. The company activities have not started yet.
- (i) On May 9, 2011 the subsidiary DASA Centro-Oeste Participações Ltda was constituted, with the corporate object (i) to participate in other company, entrepreneurial or not, as partner or shareholder, in Brazil or abroad; and (ii) to manage own and/or third party assets. The company activities have not started yet.
- (j) Company controlled by MD1 Participações Ltda.
- (k) Company controlled by DASA Brasil Participações Ltda.

Description of the main consolidation procedures:

- a. Elimination of asset and liability account balances between the consolidated companies;
- b. Elimination of participation in capital, reserves and accrued earnings of the subsidiaries.
- c. Highlight of the minority stockholders' share value in the consolidated quarterly information.

9. Cash and cash equivalents

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Cash and cash equivalents	2,270	3,205	12,272	6,833
Marketable securities	<u>44,765</u>	<u>277,273</u>	<u>199,401</u>	<u>321,837</u>
	<u>47,035</u>	<u>280,478</u>	<u>211,673</u>	<u>328,670</u>

Cash and cash equivalents classified to consolidated current assets are presented below:

	Currency	09/30/11		
		US\$ Amount	R\$ Amount	Annual interest rate
Cash and bank	R\$	-	12,272	-
Fixed income fund	R\$	-	169,788	102.60% of CDI
Brazilian Debt security (a)	US\$	10,356	19,204	3.34%
Private Debt security (a)	US\$	<u>5,613</u>	<u>10,409</u>	6.18%
		<u>15,969</u>	<u>211,673</u>	

	Currency	12/31/10		
		US\$ Amount	R\$ Amount	Annual interest rate
Cash and bank	R\$	-	6,833	-
Fixed income fund	R\$	-	295,430	101.02% of CDI
Brazilian Debt security (a)	US\$	10,257	17,090	4.48%
Private Debt security (a)	US\$	<u>5,592</u>	<u>9,317</u>	6.52%
		<u>15,849</u>	<u>328,670</u>	

(a) Held in custody with Itaú BBA Nassau

10. Trade accounts receivable

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	12/31/10	09/30/11	12/31/10
Current assets				
Trade notes receivable:				
Due	227,137	195,245	260,175	216,007
Overdue (a)	<u>152,398</u>	<u>116,358</u>	<u>188,753</u>	<u>134,438</u>
	379,535	311,603	448,928	350,445
Other accounts receivable:				
Checks in collection	5,068	7,032	5,609	6,908
Credit cards	14,469	5,205	14,739	5,265
Receivables to be invoiced (b)	<u>49,997</u>	<u>43,359</u>	<u>129,221</u>	<u>58,279</u>
	69,534	55,596	149,569	70,452
Less:				
Provision for disallowances and for doubtful accounts	<u>(56,678)</u>	<u>(57,273)</u>	<u>(75,094)</u>	<u>(63,827)</u>
	<u>392,391</u>	<u>309,926</u>	<u>523,403</u>	<u>357,070</u>

(a) The aging of overdue balances is presented below:

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	12/31/10	09/30/11	12/31/10
0 to 30	42,191	17,994	51,016	20,306
31 to 60	20,285	13,181	21,420	15,287
61 to 90	11,371	8,552	12,566	13,848
91 to 120	10,139	10,992	11,306	11,474
121 to 180	11,425	15,490	14,017	16,215
181 to 360	19,204	16,011	29,244	19,181
above 360	<u>37,783</u>	<u>34,138</u>	<u>49,184</u>	<u>38,127</u>
	<u>152,398</u>	<u>116,358</u>	<u>188,753</u>	<u>134,438</u>

The collection process for diagnostic medicine services provided by the Company is complex, due to a variety of factors, including the large number of health plans used, the different coverage offered, the information requested by these plans for approval of payment and questioning by the health plans as to the adequacy of the supporting documentation. All of these factors, historically, contribute to the average recovery period for payments being different from the periods defined in the contracts.

Provisions for disallowances are established monthly based on estimated probable losses as a result of the value of the disallowances being discussed. These discussions refer mainly to: (i) operational issues, such as services provided to clients of health plans without previous authorization; (ii) sales issues, such as new price lists agreed, which have not been updated in both systems; and (iii) technical issues, such as different interpretations of examination requisitions.

Administration has a policy for recording the bad debt provision. The rule establishes the percentage for the provision at (i) 25% of the invoice value overdue between 91 and 120 days; (ii) 50% between 121 and 180 days; (iii) 75% between 181 and 360 days; and (iv) 100% above 360 days. As an exception to this rule, the amounts receivable from certain clients are analyzed separately.

The changes for provision for disallowances and bad debts during the period the nine months ended in September 30, 2011 were as follows:

Balance at December 31, 2010	(63,827)
Acquisitions of subsidiaries	(15,496)
Additions to provision for disallowances, bad debt provision and Provision for losses on returned checks	(72,677)
Write-off (utilization) of provision for disallowances, bad debt provision and Provision for losses on returned checks	<u>76,906</u>
Balance at September 30, 2011	<u>(75,094)</u>

(b) Refers to the amounts services rendered not billed until the end of the period.

11. Inventories

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	12/31/10	09/30/11	12/31/10
Domestic clinical analysis and diagnostic imaging materials	25,326	22,243	33,520	25,431
Imported clinical analysis and diagnostic imaging materials	18,067	11,167	18,067	11,266
Domestic secondary clinical analysis and diagnostic imaging Materials	9,662	8,355	11,228	9,185
Sundry materials	3,838	4,405	6,648	5,266
Inventories held by third parties	2,677	3,224	3,023	3,571
Provision for obsolescence	<u>(250)</u>	<u>(2,242)</u>	<u>(1,263)</u>	<u>(2,329)</u>
	<u>59,320</u>	<u>47,152</u>	<u>71,223</u>	<u>52,390</u>

12. Recoverable taxes, deferred tax assets and liabilities

a. Recoverable taxes - Current

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	12/31/10	09/30/11	12/31/10
INSS (National Institute of Social Security)	1,545	1,166	13,408	10,971
Withholding income tax (IRRF)	9,853	2,026	12,625	3,452
Income tax recoverable	20,840	7,225	38,488	7,927
Social contribution recoverable	18,508	8,469	25,522	8,849
COFINS (Tax for social security financing) and PIS (Social integration program) tax withheld	17,757	13,374	18,724	14,525
Others	<u>5,009</u>	<u>3,387</u>	<u>10,040</u>	<u>5,770</u>
	<u>73,512</u>	<u>35,647</u>	<u>118,807</u>	<u>51,494</u>

b. Deferred tax assets and liabilities

The deferred income and social contribution taxes are recognized to reflect future tax effects attributable to temporary differences between the tax bases of assets and liabilities and their respective book values.

In accordance with CPC 32, the Company, based on its past profitability and the expectation of generating future taxable income considering the technical viability study approved by management, recognized tax credits on income tax loss carryforwards and the accumulated negative basis for social contribution tax, with no limitation date, and that can be offset against a maximum

of 30% of annual taxable income. The carrying amount of the deferred tax assets and liabilities is reviewed on a quarterly basis and projections are reviewed annually.

The origin of deferred income and social contribution taxes is presented below:

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Deferred tax assets				
Tax loss carryforward and negative basis	6,134	6,134	15,664	6,495
Provision for doubtful accounts, disallowances and discounts	16,559	13,939	21,621	15,709
Amortization of goodwill	9,777	21,430	51,619	41,687
Provision for specialized medical services	2,393	1,699	2,393	1,699
Sundry provisions	212	6,390	2,930	8,172
Provision for contingencies	35,526	29,093	39,978	29,093
Present value adjustments - Financing	-	22,496	-	22,496
Interest on shareholder's capital	10,200	-	10,200	-
Amortization of pre-operating expenses	3,390	4,916	3,390	4,916
Others	<u>1,167</u>	<u>751</u>	<u>2,571</u>	<u>781</u>
	<u>85,358</u>	<u>106,848</u>	<u>150,366</u>	<u>131,048</u>

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Deferred tax liabilities				
Amortization of goodwill	11,611	7,419	11,842	7,556
Exchange variations	7,868	7,299	7,868	7,306
Others	<u>12,414</u>	<u>9,183</u>	<u>17,191</u>	<u>9,183</u>
	<u>31,893</u>	<u>23,901</u>	<u>36,901</u>	<u>24,045</u>

13. Investments

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/11</u>	<u>12/31/10</u>	<u>09/30/11</u>	<u>12/31/10</u>
Investment in subsidiaries				
DASA Real Estate Empreendimentos Imobiliários Ltda.	26,879	26,841	-	-
CientificaLab Produtos Laboratoriais e Sistemas Ltda	90,546	85,715	-	-
DA Participações Ltda. (a)	-	73,660	-	-
Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE) (a)	34,213	-	-	-
DASA Brasil Participações Ltda.	4,990	-	-	-
MD1 Participações Ltda.	<u>2,065,711</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>2,222,339</u>	<u>186,216</u>	<u>-</u>	<u>-</u>
Others investments	<u>200</u>	<u>247</u>	<u>274</u>	<u>320</u>
	<u>2,222,539</u>	<u>186,463</u>	<u>274</u>	<u>320</u>

(a) Incorporation of DA Participações Ltda

In the Extraordinary General Meeting held on April 29, 2011 in the headquarters of Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE) the incorporation of its subsidiary DA Participações Ltda was approved.

The main information on the direct investments in the net capital of the investee companies is presented as follows:

	DASA Real Estate Empreendimentos Imobiliários Ltda.	Científica Lab Prod. Lab. e Sistemas Ltda.	DASA Finance Corporation	Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE)	DASA Brasil Participações Ltda.	MD1 Participações Ltda.
Total Shares or quota	25,667,078	27,176,629	50,000	122,024	50,000	2,049,614,857
Number of shares or quota:	25,667,078	27,176,628	50,000	84,807	49,500	2,049,614,357
% investment	99.99%	99.99%	100.00%	100.00%	99.00%	99.99%
Balance for investments in subsidiaries classified as investments at 30 September, 2011	26,879	90,546	-	34,213	4,990	2,065,711
Balance for investments in classified as current liabilities (Negative Equity) at September 30, 2011.	-	-	(21,722)	-	-	-
Assets:						
Current Assets	1,008	69,946	32,015	18,070	4,010	242,092
Non-current Assets	<u>25,945</u>	<u>53,364</u>	<u>-</u>	<u>72,135</u>	<u>31,299</u>	<u>2,081,057</u>
Total assets	<u>26,953</u>	<u>123,310</u>	<u>32,015</u>	<u>90,205</u>	<u>35,309</u>	<u>2,323,149</u>
Liabilities:						
Current Liabilities	74	19,537	1,335	8,710	3,571	81,833
Non-current Liabilities	<u>-</u>	<u>13,227</u>	<u>52,402</u>	<u>47,282</u>	<u>26,748</u>	<u>73,342</u>
Total liabilities	<u>74</u>	<u>32,764</u>	<u>53,737</u>	<u>55,992</u>	<u>30,319</u>	<u>155,175</u>
Non-controlling interest (a)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,263</u>
Shareholders' equity	<u>26,879</u>	<u>90,546</u>	<u>(21,722)</u>	<u>34,213</u>	<u>4,990</u>	<u>2,065,711</u>
Income:						
Revenues	1,323	95,954	-	30,763	7,585	371,839
Expenses	<u>(1,285)</u>	<u>(102,123)</u>	<u>(4,423)</u>	<u>(27,045)</u>	<u>(5,315)</u>	<u>(355,743)</u>
Profit (loss) of investee for the period	<u>38</u>	<u>(6,169)</u>	<u>(4,423)</u>	<u>3,718</u>	<u>2,270</u>	<u>16,096</u>
Equity in income of subsidiaries	<u>38</u>	<u>(6,169)</u>	<u>(4,423)</u>	<u>3,718</u>	<u>2,270</u>	<u>16,096</u>

	DASA Real Estate Empreendimentos Imobiliários Ltda.	Científica Lab Prod. Lab. e Sistemas Ltda.	DASA Finance Corporation	DA Participações Ltda.	Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE)
Balance for investments at December 31, 2010	<u>26.841</u>	<u>85.715</u>	<u>-</u>	<u>73.660</u>	<u>-</u>
Balances for negative equity at December 31, 2010	<u>-</u>	<u>-</u>	<u>(17.299)</u>	<u>-</u>	<u>-</u>
Increase in capital	-	11,000	-	200	-
Reverse incorporation	-	-	-	(74,013)	30,495
Equity in income of subsidiary	<u>38</u>	<u>(6.169)</u>	<u>(4.423)</u>	<u>153</u>	<u>3.718</u>
Balance for investments at September 30, 2011	<u>26.879</u>	<u>90.546</u>	<u>-</u>	<u>-</u>	<u>34.213</u>
Balances for negative equity at September 30, 2011	<u>-</u>	<u>-</u>	<u>(21.722)</u>	<u>-</u>	<u>-</u>

	MD1 Diagnósticos S.A.	CDPI - Clínica de Diagnóstico por Imagem Ltda.	CRMI - Clínica de Ressonância e Multi Imagem Ltda.	Pro Echo Cardiodata Serviços Médicos Ltda.	DASA Brasil Participações Ltda.	MD1 Participações Ltda.	Total
Balance for investments at December 31, 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186.216</u>
Balances for negative equity at December 31, 2010	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17.299)</u>
Acquisition of investment interest	124,293	4,843	3,806	(156)	-	-	132,786
Increase in capital (a)	-	4,000	600	78,900	2,720	1,787,489	1,884,909
Dividends received	(8,000)	-	-	-	-	-	(8,000)
Reverse incorporation	-	-	-	-	-	-	(43,518)
Others	128	6,641	2,062	(6,811)	-	-	2,020
Transfer of investment interest	(159,967)	(21,674)	(6,443)	(74,042)	-	262,126	-
Equity in income of subsidiary	<u>43.546</u>	<u>6.190</u>	<u>(25)</u>	<u>2.109</u>	<u>2.270</u>	<u>16.096</u>	<u>63.503</u>
Balance for investments at September 30, 2011	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4.990</u>	<u>2.065.711</u>	<u>2.222.339</u>
Balances for negative equity at September 30, 2011	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21.722)</u>

(a) Capital Increase:

CDPI: Increase in capital on March 14, 2011, of R\$ 4,000, totally subscribed and paid-up by the Company, with the issue of 400,000 new quotas. The Company's investment in the capital of CDPI subsequently increased from 16.50% to 53.64%.

CRMI: Increase in capital on March 14, 2011, of R\$ 600, totally subscribed and paid-up by the Company, with the issue of 600,000 new quotas. The Company's investment in the capital of CDPI subsequently increased from 28.00% to 45.22%.

Pro Echo: Increase in capital on March 31, 2011, of R\$ 28,400, totally subscribed and paid-up by the Company, with the issue of 28,400,000 new quotas. The Company's investment in the capital of CDPI subsequently increased from 10.00% to 75.30%.

Pro Echo – On May 12, 2011 there was an increase in capital of R\$ 90,500, from which R\$ 50,500 were subscribed and paid by the Company and R\$ 40,000 subscribed and paid by Laboratórios Médicos Dr.Sérgio Franco Ltda., an indirect subsidiary of the company. After the increase in the capital stock, the Company's share on Pro Echo capital went from 75.30% to 61.69%, the subsidiary MD1 Diagnósticos S.A. altered its participation from 24.70% to 7.46%, and the indirect subsidiary Laboratórios Médicos Dr.Sérgio Franco Ltda. shall participate with 30.85%.

MD1 Participações Ltda.

Increase in capital in DASA Empreendimentos e Participações Ltda.

On September 3, 2011 the Company allocated assets and duties in the subsidiary DASA Empreendimentos e Participações Ltda, of R\$2,049,614 as payment of (i) 49,500 (forty nine thousand and five hundred) shares, equivalent to R\$ 49, and (ii) capital stock increase of R\$2,049,565. The assets and duties allocated to the Company correspond to the total amount of the shares at book value and the related premium values determined in the following companies:

	Shareholders	Goodwill	Total of increase in capital
MD1 Diagnósticos S/A	159,967	1,707,750	1,867,717
CDPI - Clínica de Diagnóstico por Imagem Ltda.	21,673	45,225	66,898
Clínica de Ressonância e Multi-Imagem Ltda.	6,443	29,821	36,264
Pro-Echo Cardiodata Serviços Médicos Ltda.	<u>74,042</u>	<u>4,693</u>	<u>78,735</u>
	<u>262,125</u>	<u>1,787,489</u>	<u>2,049,614</u>

On the same day, the corporate name of the subsidiary was altered to MD1 Participações Ltda.

14. Property, plant and equipment

Parent Company					
	Average depreciation rate % p.a.	09/30/11			12/31/10
		Cost	Depreciation	Net	Net
Buildings	4	974	(457)	517	608
Leasehold improvements	10	308,793	(195,786)	113,007	110,789
Machinery and equipment	12.5	465,229	(230,424)	234,805	201,593
Furniture and fixture	8	51,577	(26,216)	25,361	26,622
Facilities	10	16,914	(6,623)	10,291	10,009
IT equipment	25	101,106	(52,587)	48,519	33,894
Vehicles	20	3,408	(2,370)	1,038	1,474
Library	10	147	(103)	44	50
Land	-	30	-	30	30
Construction in progress	-	<u>7,037</u>	<u>-</u>	<u>7,037</u>	<u>25,295</u>
		<u>955,215</u>	<u>(514,566)</u>	<u>440,649</u>	<u>410,364</u>

Consolidated					
	Average depreciation rate % p.a.	09/30/11			12/31/10
		Cost	Depreciation	Net	Net
Buildings	4	11,565	(2,588)	8,977	9,385
Leasehold improvements	10	391,584	(217,928)	173,656	127,179
Machinery and equipment	12.5	619,276	(298,426)	320,850	216,570
Furniture and fixture	8	66,014	(31,228)	34,786	28,964
Facilities	10	34,482	(14,032)	20,450	10,671
IT equipment	25	123,405	(67,251)	56,154	37,366
Vehicles	20	6,433	(4,476)	1,957	2,069
Library	10	233	(177)	56	55
Land	-	6,424	-	6,424	4,487
Construction in progress	-	<u>16,692</u>	<u>-</u>	<u>16,692</u>	<u>25,296</u>
		<u>1,276,108</u>	<u>(636,106)</u>	<u>640,002</u>	<u>462,042</u>

Changes in cost

Parent Company						
Changes in the period						
	12/31/10	Additions	Write off	Transfers	Transfers Intangibles	09/30/11
Buildings	1,045	-	(71)	-	-	974
Leasehold improvements	291,287	17,506	-	-	-	308,793
Machinery and equipment	410,892	33,173	-	21,164	-	465,229
Furniture and fixture	48,967	2,610	-	-	-	51,577
Facilities	15,692	1,222	-	-	-	16,914
IT equipment	78,753	19,932	-	2,421	-	101,106
Vehicles	3,807	311	(710)	-	-	3,408
Library	147	-	-	-	-	147
Land	30	-	-	-	-	30
Construction in progress	<u>25,295</u>	<u>10,200</u>	<u>-</u>	<u>(23,585)</u>	<u>(4,873)</u>	<u>7,037</u>
	<u>875,915</u>	<u>84,954</u>	<u>(781)</u>	<u>-</u>	<u>(4,873)</u>	<u>955,215</u>

Consolidated							
Changes in the period							
	12/31/10	Additions by subsidiaries	Additions	Write off	Transfers	Transfers Intangibles	09/30/11
Buildings	11,637	-	-	(73)	1	-	11,565
Leasehold improvements	311,345	57,104	21,416	(15)	1,734	-	391,584
Machinery and equipment	433,381	120,254	44,838	(662)	21,465	-	619,276
Furniture and fixture	52,318	9,970	3,943	(178)	(39)	-	66,014
Facilities	16,613	15,147	3,789	(399)	(668)	-	34,482
IT equipment	85,350	14,814	20,856	(73)	2,458	-	123,405
Vehicles	6,006	1,475	612	(1,660)	-	-	6,433
Library	159	74	-	-	-	-	233
Land	4,487	-	1,937	-	-	-	6,424
Construction in progress	<u>25,296</u>	<u>5,435</u>	<u>15,898</u>	<u>(113)</u>	<u>(24,951)</u>	<u>(4,873)</u>	<u>16,692</u>
	<u>946,592</u>	<u>224,273</u>	<u>113,289</u>	<u>(3,173)</u>	<u>-</u>	<u>(4,873)</u>	<u>1,276,108</u>

Changes in accumulated depreciation

Parent Company						
Changes in the period						
	12/31/10		Additions	Write off		09/30/11
Buildings	(437)		(31)	11		(457)
Leasehold improvements	(180,498)		(15,288)	-		(195,786)
Machinery and equipment	(209,299)		(21,125)	-		(230,424)
Furniture and fixture	(22,345)		(3,871)	-		(26,216)
Facilities	(5,683)		(940)	-		(6,623)
IT equipment	(44,859)		(7,728)	-		(52,587)
Vehicles	(2,333)		(463)	426		(2,370)
Library	<u>(97)</u>		<u>(6)</u>	<u>-</u>		<u>(103)</u>
	<u>(465,551)</u>		<u>(49,452)</u>	<u>437</u>		<u>(514,566)</u>
Consolidated						
Changes in the period						
	12/31/10	Acquisition of subsidiary	Additions	Write off	Transfers	09/30/11
Buildings	(2,252)	-	(347)	11	-	(2,588)
Leasehold improvements	(184,166)	(12,628)	(19,577)	79	(1,636)	(217,928)
Machinery and equipment	(216,811)	(49,792)	(32,012)	58	131	(298,426)
Furniture and fixture	(23,354)	(3,447)	(4,782)	21	334	(31,228)
Facilities	(5,942)	(6,028)	(2,023)	5	(44)	(14,032)
IT equipment	(47,984)	(10,422)	(10,214)	-	1,369	(67,251)
Vehicles	(3,937)	(429)	(829)	916	(197)	(4,476)
Library	(104)	(65)	(8)	-	-	(177)
Land	-	-	-	-	-	-
Construction in progress	<u>-</u>	<u>(34)</u>	<u>(9)</u>	<u>-</u>	<u>43</u>	<u>-</u>
	<u>(484,550)</u>	<u>(82,845)</u>	<u>(69,801)</u>	<u>1,090</u>	<u>-</u>	<u>(636,106)</u>

The additions to the accrued depreciation stated in the statement of the period were partly registered under General & Administrative Expenses and partly under costs of goods and/or services sold.

15. Intangibles assets

		Parent Company					
		09/30/11			12/31/10		
	Average Amortization rate% p.a.	Average Amortization rate% p.a.					
		Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
Business acquisitions –							
Goodwill		<u>479,182</u>	<u>(149,548)</u>	<u>329,634</u>	<u>435,664</u>	<u>(149,548)</u>	<u>286,116</u>
Others intangibles							
Software	20	114,609	(58,359)	56,250	94,287	(45,680)	48,607
Rights of use of commercial area	20	1,203	(331)	872	673	(231)	442
Other intangible assets	20	10,520	(1,194)	9,326	820	(711)	109
System Deployment Project	20	12,293	(12,105)	188	12,293	(12,090)	203
Development Project	33	10,259	(7,617)	2,642	10,259	(6,045)	4,214
Brands	30	2,758	(253)	2,505	2,758	(183)	2,575
Client portfolio	10	<u>9,403</u>	<u>(2,571)</u>	<u>6,832</u>	<u>9,403</u>	<u>(1,881)</u>	<u>7,522</u>
		<u>161,045</u>	<u>(82,430)</u>	<u>78,615</u>	<u>130,493</u>	<u>(66,821)</u>	<u>63,672</u>
		<u>640,227</u>	<u>(231,978)</u>	<u>408,249</u>	<u>566,157</u>	<u>(216,369)</u>	<u>349,788</u>
		Consolidated					
		09/30/11			12/31/10		
	Average Amortization rate% p.a.	Average Amortization rate% p.a.					
		Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
Business acquisitions –							
Goodwill		<u>2,327,866</u>	<u>(157,508)</u>	<u>2,170,358</u>	<u>512,298</u>	<u>(149,548)</u>	<u>362,750</u>
Others intangibles							
Software	20	119,082	(60,247)	58,835	97,691	(46,895)	50,796
Rights of use of commercial area	20	1,347	(386)	961	673	(231)	442
Other intangible assets	20	10,555	(1,194)	9,361	820	(711)	109
System Deployment Project	20	12,293	(12,105)	188	12,293	(12,090)	203
Project Development	33	10,267	(7,617)	2,650	10,260	(6,045)	4,215
Brands	30	14,955	(592)	14,363	2,758	(183)	2,575
Client portfolio	10	9,403	(2,571)	6,832	9,403	(1,881)	7,522
Transactions with Hospitals	50	<u>1,198</u>	<u>(499)</u>	<u>699</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>179,100</u>	<u>(85,211)</u>	<u>93,889</u>	<u>133,898</u>	<u>(68,036)</u>	<u>65,862</u>
		<u>2,506,966</u>	<u>(242,719)</u>	<u>2,264,247</u>	<u>646,196</u>	<u>(217,584)</u>	<u>428,612</u>

Changes in cost

Parent Company					
Changes in the period					
	12/31/10	Additions	Reverse incorporation	Transfers tangible	09/30/11
Business acquisitions - Goodwill					
Goodwill	<u>435,664</u>	-	<u>43,518</u>	-	<u>479,182</u>
Others intangibles					
Software	94,287	15,449	-	4,873	114,609
Rights of use of commercial area	673	530	-	-	1,203
Other intangible assets	820	9,700	-	-	10,520
System deployment project	12,293	-	-	-	12,293
Project developments	10,259	-	-	-	10,259
Brands	2,758	-	-	-	2,758
Client portfolio	<u>9,403</u>	-	-	-	<u>9,403</u>
	<u>130,493</u>	<u>25,679</u>	-	<u>4,873</u>	<u>161,045</u>
	<u>566,157</u>	<u>25,679</u>	<u>43,518</u>	<u>4,873</u>	<u>640,227</u>

Consolidated							
Changes in the period							
	12/31/10	Acquisition of subsidiary	Additions	Transfers	Transfers tangible	Write off by incorporation	09/30/11
Business acquisitions - Goodwill							
Goodwill	<u>512,298</u>	<u>21,837</u>	<u>1,829,545</u>	<u>(13,395)</u>	<u>-</u>	<u>(22,419)</u>	<u>2,327,866</u>
Others intangibles							
Software	97,691	946	15,572	-	4,873	-	119,082
Rights of use of commercial area	673	144	530	-	-	-	1,347
Other intangible assets	820	35	9,700	-	-	-	10,555
System deployment project	12,293	-	-	-	-	-	12,293
Project developments	10,260	7	-	-	-	-	10,267
Brands	2,758	-	-	12,197	-	-	14,955
Client portfolio	9,403	-	-	-	-	-	9,403
Transactions with Hospitals	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,198</u>	<u>-</u>	<u>-</u>	<u>1,198</u>
	<u>133,898</u>	<u>1,132</u>	<u>25,802</u>	<u>13,395</u>	<u>4,873</u>	<u>-</u>	<u>179,100</u>
	<u>646,196</u>	<u>22,969</u>	<u>1,855,347</u>	<u>-</u>	<u>4,873</u>	<u>(22,419)</u>	<u>2,506,966</u>

Changes in accumulated amortization

Parent company				
Changes in the period				
	12/31/10	Additions	Transfers	09/30/11
Business acquisitions - Goodwill				
Goodwill	<u>(149,548)</u>	<u>-</u>	<u>-</u>	<u>(149,548)</u>
Others intangibles				
Software	(45,680)			
Rights of use of commercial area	(231)	(11,945)	(734)	(58,359)
Other intangible assets	(711)	(100)	-	(331)
System deployment project	(12,090)	(483)	-	(1,194)
Project developments	(6,045)	(15)	-	(12,105)
Brands	(183)	(2,306)	734	(7,617)
Client portfolio	<u>(1,881)</u>	<u>(70)</u>	<u>-</u>	<u>(253)</u>
	<u>(66,821)</u>	<u>(15,609)</u>	<u>-</u>	<u>(82,430)</u>
	<u>(216,369)</u>	<u>(15,609)</u>	<u>-</u>	<u>(231,978)</u>

Consolidated					
Changes in the period					
	12/31/10	Acquisition of subsidiary	Additions	Transfers	09/30/11
Business acquisitions - Goodwill					
Goodwill	<u>(149,548)</u>	<u>(7,960)</u>	-	-	<u>(157,508)</u>
Others intangibles					
Software	(46,895)	(379)	(12,239)	(734)	(60,247)
Rights of use of commercial area	(231)	(34)	(121)	-	(386)
Other intangible assets	(711)	-	(483)	-	(1,194)
System deployment project	(12,090)	-	(15)	-	(12,105)
Project developments	(6,045)	-	(2,306)	734	(7,617)
Brands	(183)	-	(409)	-	(592)
Client portfolio	(1,881)	-	(690)	-	(2,571)
Transactions with Hospitals	-	-	<u>(499)</u>	-	<u>(499)</u>
	<u>(68,036)</u>	<u>(413)</u>	<u>(16,762)</u>	-	<u>(85,211)</u>
	<u>(217,584)</u>	<u>(8,373)</u>	<u>(16,762)</u>	-	<u>(242,719)</u>

The additions to amortization presented in the changes in the period were registered to general and administrative expenses and to cost of goods sold and services rendered.

Goodwill balances were submitted to impairment tests at the end of last financial year. During the quarter there were no events that required their fair values to be revised.

16. Suppliers

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Domestic suppliers	33,216	35,620	61,862	45,139
Foreign suppliers	<u>10,363</u>	<u>13,378</u>	<u>10,363</u>	<u>13,378</u>
	<u>43,579</u>	<u>48,998</u>	<u>72,225</u>	<u>58,517</u>

17. Loans and financing

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Local currency				
Promissory Notes (a)	-	302,142	-	302,142
Bank loans	114,845	17,197	123,104	20,592
Leases agreements in local currency	12,243	15,231	25,921	16,681
Equipment financing	-	-	163	225
Foreign currency				
Bank loans (b)	-	310,547	-	310,547
Equipment financing	223	617	5,839	617
Leases of imported equipment	32,231	39,579	37,914	40,140
Notes (Senior Notes) (c)	-	-	55,314	48,638
	<u>159,542</u>	<u>685,313</u>	<u>248,255</u>	<u>739,582</u>
Transaction costs (issue of Notes) (d)	-	-	(1,577)	(1,577)
	<u>159,542</u>	<u>685,313</u>	<u>246,678</u>	<u>738,005</u>
Current liabilities	<u>(129,453)</u>	<u>(331,148)</u>	<u>(145,030)</u>	<u>(335,867)</u>
Noncurrent liabilities	<u>30,089</u>	<u>354,165</u>	<u>101,648</u>	<u>402,138</u>

The bank loan and financing agreements do not have any restrictive clauses (“covenants”) relating to the non compliance with ratios.

(a) Promissory Notes were paid on May 11, 2011 with resources arising from the issue of debentures.

(b) Bank loans were paid on June 02, 2011 with resources arising from the issue of debentures.

(c) The Board of Directors meeting held on May 21, 2008 approved the issuance of notes (Senior notes) by the overseas subsidiary, DASA Finance Corporation, for the purpose of raising cash funds that shall primarily be used to finance expansion of the Company’s activities. The issuance of notes was completed on May 29, 2008 in the amount of US\$ 250 million, which mature in May 2018, remunerated at interest of 9.45% p.a. The interest is paid semi-annual, on May 29 and November 29 of each year. Both the principal amount and the interest are guaranteed unconditionally and irrevocably by the Company. The notes were placed exclusively abroad.

In the meeting held on November 11, 2010, the Company Board of Directors approved the offer to acquire part and/or all of current Notes by its wholly owned subsidiary Dasa Finance Corporation, as well as the re-negotiation of certain covenants and, also authorized management to adopt all measures to obtain funding instruments that improve the indebtedness profile of the Company.

The final result of the Acquisition Offer was adhesion by the title holders, together, for the amount of US\$217,820,000 (two hundred and seventeen million, eight hundred and twenty thousand dollars), representing around 87.13% (eighty seven point thirteen percent) of the total value of the current Notes. According to the conditions established in contract for the remaining balance of the Notes, the anticipated redemption option of this debt is exclusively that of DASA Finance Corporation, as from 2013. The premium paid on the repurchasing of the Notes was R\$57,030 registered to financial expenses in 2010.

(d) Transaction costs will be amortized to profit or loss on a straight line basis, until the notes are settled, as follows:

	Consolidated
2011	(59)
2012	(237)
2013	(237)
2014	(237)
2015 to 2018	<u>(807)</u>
	<u>(1,577)</u>

Parent Company						
Type	Banks	Amount in Reais	Maturity	Average interest rate	Guarantors	
Local currency						
Bank loans	Miscellaneous	<u>114,845</u>	2011 to 2013	TJLP to 111.8% for CDI	(1) (2)	
Leases	Miscellaneous	<u>12,243</u>	2015	CDI + 1.18 % p.a. to CDI + 2.10 % p.a.	(2)	
Type	Financial institutions/ Suppliers	Amount in US\$	Amount in Reais	Maturity	Average interest rate	Guarantors
Foreign currency						
Equipment financing	G.E.	120	<u>223</u>	2012	VC+6.5% to 8.3% p.a.	-
Leases	Miscellaneous	17,381	<u>32,231</u>	2016	VC+7.20% to 9% p.a.	(2)

Consolidated

Type	Banks	Amount in Reais		Maturity	Average interest rate	Guarantors
Local currency Bank loans	Miscellaneous	<u>123,104</u>		2011 to 2016	TJLP to 115% for CDI	(1) (2) (3)
Leases	Miscellaneous	<u>25,921</u>		2015	CDI + 1.18 % p.a. to CDI + 2.10 % p.a.	(2)
Equipment financing	Miscellaneous	<u>163</u>		2013	5.0 % p.a.	-

Type	Financial institutions/ Suppliers	Amount in US\$	Amount in Reais	Maturity	Average interest rate	Guarantors	Type	Financial institutions/ Suppliers
Foreign currency Equipment financing	G.E.	3,149	5,839	-	<u>5,839</u>	2012	VC+7.5% to 8.3% p.a.	-
Leases	Miscellaneous	20,445	37,914	-	<u>37,914</u>	2016	VC+7.20% to 9% p.a.	(2)
Notes (Senior Notes)		29,829	55,314	(1,577)	<u>53,737</u>	2018	8.75% p.a.	(3)

(1) DASA Real Estate Empreendimentos Imobiliários Ltda.

(2) Promissory Note of 125% of the contractual amount in the Company's name.

(3) Diagnósticos da América S.A.

Loans and financing classified as noncurrent liabilities will be paid as follows:

	Parent Company	Consolidated
2012	4,787	7,677
2013	15,141	23,133
2014	7,965	13,796
2015 to 2018	<u>2,196</u>	<u>58,383</u>
Transaction cost long term	-	<u>(1,341)</u>
	<u>30,089</u>	<u>101,648</u>

The company granted sureties on behalf of its subsidiaries as follows:

CientíficaLab Produtos Lab. e Sistemas Ltda.	Banco Itaú S.A.	2,254
	CSI Latina Finacial	251
	Banco Pottencial	526
	Banco Modal	48
DASA Finance Corporation	Bond	53,742
CDPI - Clínica de Diagnóstico por Imagem Ltda	Banco HSBC	<u>1,798</u>
		<u>58,619</u>

18. Debentures

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/11</u>	<u>12/31/10</u>	<u>09/30/11</u>	<u>12/31/10</u>
Non-convertible debentures	700,000	67,500	700,000	67,500
Compensation interest	<u>39,864</u>	<u>1,791</u>	<u>39,864</u>	<u>1,791</u>
	<u>739,864</u>	<u>69,291</u>	<u>739,864</u>	<u>69,291</u>
Transaction cost	<u>(5,037)</u>	<u>(260)</u>	<u>(5,037)</u>	<u>(260)</u>
Current liabilities	<u>(38,765)</u>	<u>(69,031)</u>	<u>(38,765)</u>	<u>(69,031)</u>
Noncurrent liabilities	<u>696,062</u>	<u>-</u>	<u>696,062</u>	<u>-</u>

In a meeting held on March 16, 2011, the Board of Directors approved the capitation of resources by conducting the 2nd issue of simple debentures not convertible into shares of the Company, for public distribution in the total amount of up to R\$810,000,000 (eight hundred and ten million reais), with firm warranty system and better efforts of placement, under the terms of CVM Instruction number 476, of January 16, 2009.

On May 16, 2011 the Company informed its shareholders and the market in general that on May 11, 2011 it has closed the public offer for distribution with restricted efforts of the placement of simple debentures, non convertible into shares, of the unsecured type of DASA second issued, in one sole series (Debentures). Seventy thousand (70,000) debentures were subscribed, with five (5) years term from the date of issue, therefore due on April 29, 2016, in the total amount of R\$ 700,000,000 (seven hundred million reais). The debentures account for remuneration equivalent to 100% (one hundred percent) of the variation accumulated daily average rate of the DI – Inter-financial Deposits of one day, over extra-group, expressed in the percentage way by year, base 252 (two hundred and fifty two) working days, calculated and daily informed by CETIP, exponentially added by the overrate corresponding to 1.40% (one point forty hundredth percent) per year, base 252 (two

hundred and fifty two) working days. Being the issue date April 29,2011, the face unit value of each debenture shall be paid in 3 yearly and sequential installments, from the 36th (thirty sixth) month from the issue date, with remuneration interests of 100% of CDI, added by 1.4% spread per year. The payment of remuneration interests is semiannual, occurring on the 1st day of the months of April and October, and the debit in the Company account shall occur one day after due.

The transaction cost shall be realized up to April 2016, in monthly installments of R\$92, totaling R\$5,498 on the transaction day.

The debentures have clauses determining maximum indebtedness and leverage levels, based on quarterly consolidated information. At the end of the quarter, the Company was in compliance with the contract conditions.

19. Social security and labor liabilities

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Salaries payable	12,023	8,343	16,540	10,028
Social Security charges payable	8,783	9,094	12,112	10,576
Provision for vacation pay and 13 th month salary and social security charges	45,252	25,024	63,322	29,753
Provision for profit sharing	727	17,696	2,899	17,696
Others	<u>348</u>	<u>615</u>	<u>835</u>	<u>680</u>
	<u>67,133</u>	<u>60,772</u>	<u>95,708</u>	<u>68,733</u>

20. Installment Taxes

	End of Amortization	Parent Company	
		09/30/11	12/31/10
Program PAES (a)	2013	3,412	4,435
REFIS IV – Federal (b)	2020	9,923	5,978
Other		<u>916</u>	<u>2,580</u>
		<u>14,251</u>	<u>12,993</u>
Current liabilities		<u>(3,800)</u>	<u>(5,289)</u>
Noncurrent liabilities		<u>10,451</u>	<u>7,704</u>

	End of Amortization	Consolidated	
		09/30/11	12/31/10
Program PAES (a)	2013	3,412	4,435
REFIS IV – Federal (b)	2020	21,600	18,241
Other		<u>17,215</u>	<u>5,129</u>
		<u>42,227</u>	<u>27,805</u>
Current liabilities		<u>(7,478)</u>	<u>(7,412)</u>
Noncurrent liabilities		<u>34,749</u>	<u>20,393</u>

(a) On July 29, 2003, the Company adhered to the PAES program (Law 10684), declaring tax debts related to PIS and COFINS which were being discussed judicially. The total debt is divided into 120 monthly installments and updated using the long-term interest rate (TJLP). Payment of these installments extends to June 2013, considering that the Company does not make any payment based on gross revenue nor did it use, and will not use tax credits to amortize fines and interest.

(b) Federal debts special installments program - Law 11.941/09 (REFIS IV)

A new Installment program (REFIS IV) for federal Debts was created in connection with the enactment of Law 11941 comprising all debts under Brazilian Federal Tax Authorities' (SRF, Procuradoria-Geral da Fazenda Nacional- PGFN e Instituto Nacional da Seguridade Social - INSS), declared or not, included or not among the debts recognized by the Brazilian IRS, whether executed or not, including those which were the object of a prior installment program. Given the favorable conditions of this new Program, on November 27, 2009, the company adhered to this program, and made the first installment payment under the conditions stated in the legislation, and, monthly, through minimum installments paid up to the effective consolidation of the debt.

The company also included in the installment program the tax debts that were the responsibility of the former owners of the companies acquired. . These debts have still not been recorded as installment taxes, given that the review process with the former owners has not been concluded. This process should result in the redemption, in proportion to the debts assumed by the prior management, of the financial investments which provide collateral for the settlement of liabilities assumed at the time of acquiring the companies (explanatory note no. 21).

On February 4, 2011, Joint Regulation nr. 2, of February 3, 2011, was published in the Federal Gazette, which established the schedule for the consolidation phases to be observed by the entities that had adhered to the installment plan, which are programmed for payment from March to July 2011.

The term for consolidation of debts in the special installment for the large contributors with differentiated follow up was ended on June 30, 2011. The Company has not concluded yet the consolidation because the information about the debts originated from companies acquired by the Company, which have been already incorporated, was not available at the Brazilian Federal Revenue Service site during the period of consolidation. The Company, aiming to ensure the recognition of acquired companies' debts in the installment, has applied for petitions between June 27 and 28, 2011 at the departments that manage the debts object of the installment, requiring that the debts mentioned shall be stated as entitled to be parceled in the E-CAC system. The Company has not yet received an answer to the petitions applied.

21. Accounts payable from the acquisition of subsidiaries

Accounts payable from the acquisition of subsidiaries refer to the amounts due to the previous owners for the acquisition of shares or quotas representing the capital of these entities. The debts are updated in accordance with the contractual terms, and following payment schedule:

	Interest rate	Maturity date	Parent Company	
			09/30/11	12/31/10
Not guaranteed by financial investments	IPCA-IGPM-Selic	05/2016	23,361	26,895
Guaranteed with financial investments	(a)	11/2014	<u>58,412</u>	<u>57,856</u>
			<u>81,773</u>	<u>84,751</u>
Current liabilities			<u>(24,667)</u>	<u>(30,932)</u>
Noncurrent liabilities			<u>57,106</u>	<u>53,819</u>

	Interest rate	Maturity date	Consolidated	
			09/30/11	12/31/10
Not guaranteed by financial investments	IPCA-IGPM-Selic	05/2016	25,207	26,895
Guaranteed with financial investments	(a)	12/2016	<u>71,381</u>	<u>65,121</u>
			<u>96,588</u>	<u>92,016</u>
Current liabilities			<u>(24,667)</u>	<u>(30,932)</u>
Noncurrent liabilities			<u>71,921</u>	<u>61,084</u>

(a) Rate of 100.8% of CDI in funds administered by financial institutions.

The installments classified to noncurrent liabilities fall due as follows:

Maturity date	Parent Company	Consolidated
2012	26,181	26,181
2013	17,046	17,046
2014	12,781	12,781
2015	329	329
2016	<u>769</u>	<u>15,584</u>
Total	<u>57,106</u>	<u>71,921</u>

22. Others accounts payable and provisions

	Parent Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Rentals	5.236	4,122	5.958	4,365
Third Party services	13.003	10,662	16.538	10,026
Provision for specialized medical services	7.883	5,842	7.883	5,842
Franchise commission payable	922	978	926	999
Other accounts payable	<u>12.058</u>	<u>24,257</u>	<u>15.711</u>	<u>24,815</u>
	39.102	<u>45,861</u>	47.016	<u>46,047</u>
Current liabilities	<u>(38.522)</u>	<u>(45,861)</u>	<u>(44.800)</u>	<u>(46,047)</u>
Noncurrent liabilities	<u>580</u>	<u>-</u>	<u>2,216</u>	<u>-</u>

23. Provision for tax, civil and labor risks

	Parent Company			
	09/30/11		12/31/10	
	Provision	Judicial deposit	Net	Net
(a) ICMS on imports	101,698	(1,275)	100,423	81,664
(b) Provision for labor contingencies and civil	5,333	(275)	5,058	5,834
(c) Provision for tax contingencies	<u>35,239</u>	<u>(21,849)</u>	<u>13,390</u>	<u>15,428</u>
	<u>142,270</u>	<u>(23,399)</u>	<u>118,871</u>	<u>102,926</u>
	Consolidated			
	09/30/11		12/31/10	
	Provision	Judicial deposit	Net	Net
(a) ICMS on imports	101,698	(1,275)	100,423	81,664
(b) Provision for labor contingencies and civil	9,252	(275)	8,977	6,207
(d) Provision for tax contingencies	<u>45,212</u>	<u>(21,849)</u>	<u>23,363</u>	<u>15,429</u>
	<u>156,162</u>	<u>(23,399)</u>	<u>132,763</u>	<u>103,300</u>

(a) ICMS on imports

The Company, based on the opinion of its legal advisors, has not paid ICMS on the imports of supplies and equipment for use in the rendering of its services, since February 2000, since there are ongoing discussions as to whether the Company is an ICMS taxpayer for these transactions. For ICMS payables over goods and equipment import transactions done up to the promulgation of Constitutional amendment 33 as of December 11th, 2001, the external legal advisors understand that losses probabilities are remote, given that for the amounts of ICMS payables generated between the Constitutional Amendment 33 and the issuance of the supplementary law 114 as of December 16th, 2002 were attributed a remote loss risk probability. At last, after the issuance of the supplementary law 114 as of December 16th 2002, the external legal advisors understand that loss risk probabilities are probable.

At September 30, 2011, the provision recorded for imports made as from January 1, 2003 is R\$ 101,698 (R\$ 82,939 at December 31, 2010) for the subsidiaries and on consolidated, with judicial deposits for the amount of R\$ 1,275.

(b) Provision for labor contingencies and civil

At September 30, 2011, the company is party to 715 labor actions (566 at December 31, 2010) and 738 civil administrative and judicial actions (596 at December 31, 2010). The Company recorded a provision, based on the historic percentage of losses for processes representing probable risks.

(c) Provision for tax contingencies

Provisions for tax contingencies relate to: (i) questionings for increases in rates; (ii) calculation base; and (iii) unconstitutionality of collection. Such questionings refer basically to PIS, COFINS, INSS and FGTS contributions.

Changes in provision

	Parent Company				
	12/31/10	Change in the period			09/30/11
	Opening balance	Additions	Utilization and/or reversal	Monetary restatement	Closing balance
ICMS on imports	82,939	11,427	(510)	7,842	101,698
Provision for labor contingencies and civil	6,110	7,699	(8,476)	-	5,333
Provision for tax contingencies	<u>37,111</u>	<u>7</u>	<u>(4,185)</u>	<u>2,306</u>	<u>35,239</u>
	<u>126,160</u>	<u>19,133</u>	<u>(13,171)</u>	<u>10,148</u>	<u>142,270</u>
	Consolidated				
	12/31/10	Change in the period			09/30/11
	Opening balance	Additions	Utilization and/or reversal	Monetary restatement	Closing balance
ICMS on imports	82,939	11,427	-	(510)	101,698
Provision for labor contingencies and civil	6,483	7,699	3,661	(8,591)	9,252
Provision for tax contingencies	<u>37,187</u>	<u>330</u>	<u>9,650</u>	<u>(4,261)</u>	<u>45,212</u>
	<u>126,609</u>	<u>19,456</u>	<u>13,311</u>	<u>(13,362)</u>	<u>156,162</u>

There are other lawsuits that have been classified by the legal advisors as representing possible risks, which cannot be measured with reasonable accuracy. The amounts involved are not regarded as relevant and thus no provision has been registered, given that Brazilian accounting practices do not require such.

On July 15, 2010, three tax assessment notices were issued by the State of São Paulo Governmental Financial Office against the subsidiary CientificaLab. The infractions to ICMS rules (RICMS), registered in the assessments refer to the period 2006 to 2008, for the corrected amount of R\$7,384. Since it refers to the period, for the prior management of Cientificallab is partially responsible (company acquired on 07/19/2007), according to the Acquisition Agreement they were promptly notified, so as they could decide on the external legal support which should run the defense for the dismissal of the case. On 08/16/2010 the defense of the record of flagrante delicto was filed. Part of the acquisition value for Cientificallab was retained to ensure payment of any liabilities or contingencies that refer to the period of the former management. These tax assessments were assessed by the legal consultants as representing a possible risk.

24. Shareholders' equity (parent company)

a. Capital

In the Ordinary General Meeting held on January 5, 2011, an increase in the Company capital stock was approved for the amount of R\$1,832,042,519.75 (one billion, eight hundred and thirty two million, forty two thousand, five hundred nineteen reais and seventy five cents), through the issue of 82,191,275 (eighty two million, one hundred and ninety one thousand, two hundred seventy five) ordinary shares, subscribed and paid-up with shares in MD1 Diagnósticos S.A. and incorporated to the Company's equity according to the Protocol and Justification for Incorporation of Shares.

After the incorporation of shares approved in the meeting held on January 5, 2011, the Company's capital was R\$2,234,135, represented by 311,803,015 (three hundred and eleven million, eight hundred and three thousand and fifteen) ordinary shares, all nominatives, book-entry and with no par value, with the exclusion of the right of preference granted to the Company's current shareholders to subscription, according to the rulings in art. 172, Law 6404, of December 15, 1976, and under the terms of art. 9 of the Company's Bylaws.

The authorized limit for the capital increase, irrespective of statutory reform, through the issuance of new shares, is 560,000,000 (five hundred and sixty million) ordinary shares.

Through a resolution of the Board of Directors, and within the limits authorized in the By-laws, the Company can increase the capital irrespective of statutory reform. The Board of Directors will fix the terms for the share issuance, including the price and time frame for payment.

The issuance of shares and debentures convertible into shares or a subscription bonus may be performed, at the Board of Directors' discretion, without right of first refusal or a reduction in the time frame determined in §4 of Article 171 of Law 6404/76, the placement of which is through the sale on the stock exchange or public offering, or even through the exchange for shares in a takeover bid, according to the terms established in law, within the limits of the authorized capital.

Within the limits of the authorized capital and in accordance with the Plan approved at the General Meeting, the Board of Directors may authorize the Company to grant a share purchase option to its management and employees, and to the management and employees of the other companies that are directly or indirectly controlled by the Company, without right of first refusal for the shareholders.

b. Treasury shares

During the Board's meeting held on April 9, 2010, the acquisition of up to 1,000,000 (one million) ordinary, nominal shares with no par value, issued by the Company, was approved to remain in treasury, for subsequent cancellation or disposal.

At September 30, 2011, the treasury shares comprised the following:

Operation breakdown	Number of Shares (unit)	Value	Average price per share
Purchase	<u>1,159,035</u>	<u>18,617</u>	<u>16.06</u>
Balance on September 30, 2011	<u>1,159,035</u>	<u>16,617</u>	<u>16.06</u>

c. Earnings per share

Basic

The basic earnings per share is calculated by dividing the profit attributed to the Company shareholders by the weighted average amount of common shares issued during the period, excluding the common shares acquired by the Company and maintained as shares in the treasury.

In the quarter	07/01/2011 to 09/30/2011	07/01/2010 to 09/30/2010
Profit attributable to the Company shareholders	56,637	51,142
Weighted average of the quantity of common shares issued	311,803	229,612
Weighted average of shares in treasury	(1,159)	(459)
Weighted average of the quantity of common shares outstanding	310,644	229,153
Basic Profit per share – R\$	0.18232	0.22318

Accumulated in the period	01/01/2011 to 09/30/2011	01/01/2010 to 09/30/2010
Profit attributable to the Company shareholders	126,887	127,719
Weighted average of the quantity of common shares issued	311,803	229,612
Weighted average of shares in treasury	(1,159)	(459)
Weighted average of the quantity of common shares outstanding	310,644	229,153
Basic Profit per share – R\$	0.40846	0.55735

Diluted

Diluted earnings per share is calculated adjusting the weighted average of the quantity of common shares outstanding supposing the conversion of all potential common shares that should provoke the dilution. The Company has only one category of potential common shares that would provoke the dilution: the options of the call option plan

In the quarter	07/01/2011 to 09/30/2011	07/01/2010 to 09/30/2010
Profit attributable to the Company shareholders	56,637	51,142
Weighted average of the quantity of common shares outstanding	310,644	229,153
Adjustments per call option	36	441
Average weighted amount of common shares for the diluted profit per share	310,680	229,594
Diluted Profit per share – R\$	0.18230	0.22275

Accumulated in the period	01/01/2011 to 09/30/2011	01/01/2010 to 09/30/2010
Profit attributable to the Company shareholders	126,887	127,719
Weighted average of the quantity of common shares outstanding	310,644	229,153
Adjustments per call option	36	441
Average weighted amount of common shares for the diluted profit per share	310,680	229,594
Diluted Profit per share – R\$	0.40842	0.55628

d. *Dividends and Interest on shareholder's capital*

According to Company Bylaws, the net profit of the period has the following destination: 5% to set up legal fund, until 20% of the capital stock is reached; and (ii) 25% of the remaining balance adjusted according to art. 202 of Law 6404/76, for the payment of obligatory dividends.

On September 30, 2011 the Board deliberated on the payment or credit of interests over the interest on own capital, ad referendum of the General Ordinary Meeting that will appreciate the financial statements relative to the period in which such interests were paid or credited.

From the total obligatory dividends that will be calculated over the net income of the year, which shall be proposed by the Board according to the bylaws, R\$30,000 were recorded on September 30, 2011, as interests on shareholder's capital.

25. Income tax and social contribution

The reconciliation between the expense calculated based on the combined tax rates and the income and social contribution tax expense charged to profit or loss is demonstrated below:

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/11</u>	<u>09/30/10</u>	<u>09/30/11</u>	<u>09/30/10</u>
Profit before income and social contribution taxes	<u>156,367</u>	<u>184,882</u>	<u>183,239</u>	<u>190,205</u>
Combined tax rate	34%	34%	34%	34%
Income tax and social contribution: at the combined tax rate	(53,165)	(62,860)	(62,301)	(64,669)
Permanent additions				
Bonus	-	(1,579)	-	(1,579)
Subsidiary foreign income	-	-	-	5,038
Permanent exclusion				
Equity income	21,591	9,012	-	-
Taxes in installments - REFIS IV	-	673	-	1,035
Others adjustments				
Other	<u>2,094</u>	<u>(2,410)</u>	<u>5,801</u>	<u>(2,312)</u>
	<u>(29,480)</u>	<u>(57,164)</u>	<u>(56,500)</u>	<u>(62,487)</u>
Income and social contribution taxes	-	(22,018)	(21,479)	(22,498)
Deferred taxes	(29,480)	(35,146)	(35,021)	(39,989)
Effective tax rate	<u>-19%</u>	<u>-31%</u>	<u>-31%</u>	<u>-33%</u>

26. General and administrative expenses

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/11</u>	<u>09/30/10</u>	<u>09/30/11</u>	<u>09/30/10</u>
Personnel expenses	103,146	74,990	137,867	84,454
Profit sharing plan	4,956	20,929	7,297	22,147
Services and utilities	47,896	33,405	73,110	38,688
Depreciation and amortization	22,016	19,611	29,761	21,941
Taxes	909	194	3,083	374
Sundry provisions	3,759	6,009	4,590	6,144
Provision for doubtful accounts and write-off	31,604	3,300	32,958	3,283
General expenses	<u>30,369</u>	<u>16,986</u>	<u>22,936</u>	<u>19,358</u>
	<u>244,655</u>	<u>175,424</u>	<u>311,602</u>	<u>196,389</u>

27. Financial instruments

There were no changes in the quarter related to the ranking criteria, risk management and valuation and registration of the financial instruments. See explanatory note 27 to the financial statements for the year ended on December 31, 2010 for a complete description of this subject.

The table below illustrates the Company's and its subsidiaries' financial instruments.

The fair values of financial instruments stated at fair value through profit and loss, do not vary significantly from the book values reported in the balance sheet of the parent company and on consolidation.

Parent Company

Description	09/30/2011			12/31/2010		
	Fair value through profit and loss	Loan and Accounts receivable	Amortized cost	Fair value through profit and loss	Loan and Accounts receivable	Amortized cost
Cash and cash equivalents	47,035	-	-	280,478	-	-
Marketable securities	58,412	-	-	57,856	-	-
Trade account receivable	-	<u>392,391</u>	-	-	<u>309,926</u>	-
Assets	<u>105,447</u>	<u>392,391</u>	<u>-</u>	<u>338,334</u>	<u>309,926</u>	<u>-</u>
Accounts payable to suppliers	-	-	43,579	-	-	48,998
Bank loan and financing	-	-	159,542	-	-	685,313
Debentures	-	-	734,827	-	-	69,031
Derivatives	3,318	-	-	38,691	-	-
Other accounts	-	-	<u>39,103</u>	-	-	<u>45,861</u>
Liabilities	<u>3,318</u>	<u>-</u>	<u>977,051</u>	<u>38,691</u>	<u>-</u>	<u>849,203</u>

Consolidated

Description	09/30/2011			12/31/2010		
	Fair value through profit and loss	Loan and Accounts receivable	Amortized cost	Fair value through profit and loss	Loan and Accounts receivable	Amortized cost
Cash and cash equivalents	211,673	-	-	328,670	-	-
Marketable securities	94,499	-	-	86,555	-	-
Trade account receivable	-	<u>523,403</u>	-	-	<u>357,070</u>	-
Assets	<u>306,172</u>	<u>523,403</u>	<u>-</u>	<u>415,225</u>	<u>357,070</u>	<u>-</u>
Accounts payable to suppliers	-	-	72,225	-	-	58,517
Bank loan and financing	-	-	246,678	-	-	738,005
Debentures	-	-	734,827	-	-	69,031
Derivatives	3,318	-	-	38,691	-	-
Other accounts	-	-	<u>47,016</u>	-	-	<u>46,047</u>
Liabilities	<u>3,318</u>	<u>-</u>	<u>1,100,746</u>	<u>38,691</u>	<u>-</u>	<u>911,600</u>

As of September 30, 2011 the Company had the following swap operations:

Financial Instruments - Derivatives payable

Company Strategy	Index rate asset	Market value (accounting)		Market value net	Values cos	Gain (loss) in mark -to-market	Currency/ index rate	Range of maturity date	Nocional	Trading market	Counter part	
		Asset	Index rate liability									
Derivatives for debts protection, not assigned at fair values												
Swap - Hedge Exchange Rate	Dollar	<u>34,515</u>	78.55% of CDI	<u>(37,833)</u>	<u>(3,318)</u>	<u>(7,389)</u>	<u>4,071</u>	Dollar	04/2010 to 03/2016 *	19,547	Counter	Banco HSBC
		<u>34,515</u>		<u>(37,833)</u>	<u>(3,318)</u>	<u>(7,389)</u>	<u>4,071</u>					
Short term portion in current liabilities						(1,193)						
Noncurrent liabilities						(2,125)						
* Monthly Maturity Date												

The Company recognized gains and losses with its derivative instruments. However, since they are protection derivatives, such gains and losses minimized the impacts arising from exchange rate variation and from the interest rate variation incurred in the respective protected indebtedness. In the September 30, 2011 and 2010, the derivative instruments generated the following impacts on the consolidated result:

Derivatives	Risk	Account	Income (Expenses)	
			09/30/11	09/30/10
Banco Votorantim (a)	Exchange rate	Financial Revenues /		
	Interest Adjustment Fair Value	(Financial Expenses)	-	(55)
Banco Bradesco (a)	Exchange rate	Financial Revenues /		
	Interest Adjustment Fair Value	(Financial Expenses)	(2,618)	(9,024)
Merril Lynch (a)	Exchange rate	Financial Revenues /		
	Interest Adjustment Fair Value	(Financial Expenses)	(3,122)	(4,133)
Credit Suisse (a)	Exchange rate	Financial Revenues /		
	Interest Adjustment Fair Value	(Financial Expenses)	(4,220)	(5,324)
Banco HSBC (NDF) (a)	Exchange rate	Financial Revenues /		
	Interest Adjustment Fair Value	(Financial Expenses)	<u>(1,593)</u>	<u>(344)</u>
Banco HSBC (SWAP)	Exchange rate	Financial Revenues /		
	Interest Adjustment Fair Value	(Financial Expenses)	<u>(1,543)</u>	<u>(3,379)</u>
			<u>(13,096)</u>	<u>(22,259)</u>

(a) Derivatives paid in 2011

Sensitivity analysis

In accordance with CVM Instruction 475/08, the Company carried out the sensitivity analysis for the main risks to which its financial instruments (including derivatives) are exposed and which refer to the risks related to exchange and interest rate variations, as follows:

Exchange rate variation

The market value was calculated on the date of this quarterly information, based on projections of future quotations of the North-American dollar obtained from BM&FBovespa., In accordance with the aforementioned instruction, the stress percentages defined therein were considered for the scenarios.

Based on the existing exposure (notional) and the aforementioned variations, simulations of the effects from the dollar devaluations on the quarterly information, by type of financial instrument, for two distinct scenarios are presented below:

Contract		Risk	Exposure	Market value 09/30/2011	Depreciation 25%	Depreciation 50%
Swap contract - HSBC Position – Exchange Variation	Asset Variation	Dollar´s fall US\$	<u>19,547</u>	<u>34,515</u>	<u>(8,629)</u>	<u>(17,258)</u>
			<u>19,547</u>	<u>34,515</u>	<u>(8,629)</u>	<u>(17,258)</u>

Interest rate variation

The market value was calculated on the date of this quarterly information, based on projections of future quotations for the maturity of principal sum and interest, obtained from BM&FBovespa. In accordance with the aforementioned instruction, the stress percentages defined therein were considered for the scenarios.

Considering that the scenario for exposure of the financial instruments indexed to variable interest rates at September 30, 2011 is maintained, the effects of an increase in the CDI on the quarterly information, by type of financial instrument, for two distinct scenarios are presented below:

Contract		Risk	Exposure	Market value 09/30/2011	Increase 25%	Increase 50%
Swap Contract - HSBC Liabilities Position – Interest		CDI Increase	<u>19,547</u>	<u>(37,833)</u>	<u>219</u>	<u>424</u>
			<u>19,547</u>	<u>(37,833)</u>	<u>219</u>	<u>424</u>

28. Insurance coverage

The Company's policy is to contract insurance coverage for assets subject to risks for amounts considered to be sufficient to cover possible claims, considering the nature of its activity.

The Company has insurance policies contracted from the main insurance companies in Brazil, which were determined based on advice from experts, and take into consideration the nature and the

level of risk involved. The main insurance coverage is against fire (R\$ 100,000), unearned profits (R\$ 9,500), civil liability (R\$ 1,000), civil liability of Officers and Administrators (R\$ 50,000), windstorm and smoke (R\$ 1,500), and electrical damages (R\$ 1,500), for amounts considered sufficient to cover possible losses.

The risk assumptions adopted, given their nature, are not part of the scope of the review of the quarterly financial statements and, accordingly, were not reviewed by our independent auditors.

29. Related party transactions

The Company's By-laws require that any transaction, or set of transactions, which are equal to or greater than US\$500,000 (five hundred thousand North-American dollars), between the Company and (i) its controlling shareholders, as defined in the New Market Listing Rules, (ii) any individual, including spouses or relatives up to the third grade, or companies that hold, directly or indirectly, the control of the Company's parent company, or (iii) any legal entity in which any of the controlling shareholders, directly or indirectly, including the spouses and relatives up to the third grade, hold investment interests, must be approved in the Board Meeting, by at least 75% of the members attending the meeting.

For the periods ended September 30, 2011 and December 31, 2010 the company maintained operations included within its normal operational context with related parties, as shown below:

a. Operations involving the Company and its subsidiaries

a.1 – Total services rendered in September 30, 2011 and 2010 between the Company and its subsidiaries

A bad debt provision is not recorded for the existing amounts, and no guarantees are given or received for these transactions.

	30 September 2011			
	Income			
	Parent Company - DASA (²)	CientificaLab (²)	DASA RE (¹)	Total
Cost of services provided				
Parent Company - DASA	-	557	1,142	1,699
CientificaLab	5,392	-	-	5,392
CERPE	535	-	-	535
Previlab	70	-	-	70
Cytolab	<u>352</u>	<u>-</u>	<u>-</u>	<u>352</u>
	<u>6,349</u>	<u>557</u>	<u>1,142</u>	<u>8,048</u>

30 September 2010

Income				
	Parent Company DASA (²)	CientificaLab (²)	DASA RE (¹)	Total
Cost of services provided				
Parent Company - DASA	-	456	1,171	1,627
CientificaLab	<u>11,885</u>	<u>-</u>	<u>-</u>	<u>11,885</u>
	<u>11,885</u>	<u>456</u>	<u>1,171</u>	<u>13,512</u>

(¹) amount related to property leases.

(²) amount related to clinical analysis services rendered.

a.2 - Balances for accounts receivable and loans of materials available at September 30, 2011 and December 31, 2010 between the company and respective subsidiaries

A bad debt provision is not recorded for the existing amounts and no guarantees are given or received for these transactions.

30 September 2011

Suppliers				
	Parent Company - DASA	DASA RE	Cientifica Lab	Total
Trade accounts receivable				
Parent Company – DASA	-	175	11	186
CientificaLab	1,256	-	-	1,256
CERPE	197	-	-	197
Cytolab	<u>401</u>	<u>-</u>	<u>-</u>	<u>401</u>
	1,854	175	11	2,040
Inventories - loans of materials				
CientificaLab	<u>1,266</u>	<u>-</u>	<u>-</u>	<u>1,266</u>
	<u>3,120</u>	<u>175</u>	<u>11</u>	<u>3,306</u>

31 December 2010				
Suppliers				
	Parent Company - DASA	DASA RE	Científica Lab	Total
Trade accounts receivable				
Parent Company – DASA	-	227	76	303
CientíficaLab	<u>2,280</u>	—	—	<u>2,280</u>
	2,280	227	76	2,583
Inventories - loans of materials				
CientíficaLab	<u>1,266</u>	—	—	<u>1,266</u>
	<u>3,546</u>	<u>227</u>	<u>76</u>	<u>3,849</u>

a.3 - Balances for advances for future capital increases and other related party, available at September 30, 2011 and December 31, 2010 between the company and its subsidiaries.

	09/30/2011	12/31/2010
Advances for future capital increases		
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	11,500	11,000
DA Participações Ltda.	-	100
MD1 Participações Ltda.	11,545	-
DASA Brasil Participações Ltda.	21,015	-
CDPI - Clínica de Diagnóstico por Imagem Ltda.	9,350	-
Pro Echo Cardiodata Serv.Medicos Ltda.	1,840	-
MD1 Diagnósticos S.A.	<u>453</u>	—
	<u>55,703</u>	<u>11,100</u>
Others	<u>258</u>	<u>3</u>
	<u>55,961</u>	<u>11,103</u>

b. Remuneration of key management personnel

The total remuneration of key management, including fixed remuneration and bonus paid during in period of nine months ended in September 30, 2011 was R\$ 1,628 (R\$ 1,021 in period of nine months ended in September 30, 2010) to the members of the Board of Directors, and in period of nine months ended in September 30, 2011 was R\$ 11,775 (R\$ 10,020 in in period of nine months ended in September 30, 2010) for the statutory directors and contracted directors.

The share based remuneration is disclosed in Note 31. No additional benefits are paid to the Company's key management.

c. Associations

Instituto de Ensino e Pesquisa DASA (DASA Research and Training Institute).

During the General Meeting held on June 1, 2010, the constitution of a non-commercial association was approved, denominated Instituto de Ensino e Pesquisa DASA, with the founder members being the Company and its subsidiary Cientificalab.

The association will have the social objective:

I – to promote and execute, in the health area, educational, scientific and applied research and technological development activities;

II – to develop and implement environment protection and preservation programs.

The Institute has not yet started to operate.

d. Operations undertaken between the Company and other related parties.

- Link Consultoria em Medicina Diagnóstica Ltda

Company controlled by Alcione Moya Apprilante, shareholder of Previlab Análises Clínicas Ltda., indirect subsidiary of the Company, renders services of regional consultancy specialized in the management of medical companies, with marketing awareness, relationship with doctors of Previlab's region and recognized by potential professionals of the health area and clients. The term of contract is July 4, 2011 to July 4, 2012, and could be extended for a period of one year at the exclusive discretion of Previlab.

Related to these services, R\$48 were spent in the period of three months, ended on September 30, 2011, a period after the acquisition of Previlab by the Company.

e. Liabilities assumed from the acquisition of Instituto de Endocrinologia e Medicina Nuclear do Recife Ltda (“CERPE”)

According to the agreement to acquire CERPE by the parent company DA Participações Ltda and the shareholders agreement executed on the closing date, November 19, 2010, the payment of a minimum dividend of R\$ 23,118 was guaranteed. This amount has been deposited in a fixed income fund, as stated in Explanatory Note 21 and recognized in the acquisition balance sheet at October 31, 2010.

30. Leases

Local currency leases

The Company has lease contracts for assets registered to permanent assets, with purchase options, for which the balance payable until 2015 amounts to R\$ 25,921 on consolidation, of this amount R\$ 10,101 is classified to current liabilities and R\$ 15,820 to noncurrent liabilities. The average term of the contracts is 36 months and they are bear interest rates varying from CDI + 1.18 % p.a. to CDI + 2.10 % p.a.

The minimum future payments registered to loans and financings, see Explanatory Note 17, are segregated as follows:

	09/30/2011					
	Parent Company			Consolidated		
	Present value of minimum leases payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases payments
Up to one year	4,010	172	4,182	10,101	432	10,533
One to five years	<u>8,233</u>	<u>352</u>	<u>8,585</u>	<u>15,820</u>	<u>677</u>	<u>16,497</u>
	<u>12,243</u>	<u>524</u>	<u>12,767</u>	<u>25,921</u>	<u>1,109</u>	<u>27,030</u>

	12/31/2010					
	Parent Company			Consolidated		
	Present value of minimum leases payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases payments
Up to one year	4,959	612	5,571	5,589	689	6,278
One to five years	<u>10,272</u>	<u>1,268</u>	<u>11,540</u>	<u>11,092</u>	<u>1,369</u>	<u>12,461</u>
	<u>15,231</u>	<u>1,880</u>	<u>17,111</u>	<u>16,681</u>	<u>2,058</u>	<u>18,739</u>

The assets stated below are included in the fixed assets of the Company and its subsidiaries.

Net book values of the assets acquired through domestic financing leases:

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	12/31/10	09/30/11	12/31/10
Machinery and equipment	9,060	12,746	24,615	14,736
Furniture and fixture	60	294	82	321
Vehicles	17	528	91	608
IT equipment	1,441	4,409	1,836	4,872
Construction in process	0	10	0	10
Facilities	82	78	82	78
IT system	<u>4</u>	<u>159</u>	<u>51</u>	<u>216</u>
	<u>10,664</u>	<u>18,224</u>	<u>26,757</u>	<u>20,841</u>

Foreign lease

The Company has leased equipment used to provide services, in accordance with the lease agreements with purchase options. The payment term is 84 months, and a grace period of six months was granted for the first installment payment, and the remaining installments are to be paid on a quarterly and semi-annual basis. The quarterly and semi-annual installments fixed in U.S. Dollars are translated into Reais at the dollar market exchange rate quotation ruling on the payment date, plus interest which varies from 7.20% per annum to 9.00% per annum, which amount to a balance payable by 2016 of R\$ 37,914, of which R\$ 15,608 is classified to current liabilities and R\$ 22,306 to noncurrent liabilities.

Minimum future leases payments are segregated as follows:

09/30/2011						
	Parent Company			Consolidated		
	Present value of minimum leases payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases payments
Up to one year	12,875	869	13,744	15,608	1,054	16,662
One to five years	19,297	1,303	20,600	22,247	1,502	23,749
More than five years	<u>59</u>	<u>4</u>	<u>63</u>	<u>59</u>	<u>4</u>	<u>63</u>
	<u>32,231</u>	<u>2,176</u>	<u>34,407</u>	<u>37,914</u>	<u>2,560</u>	<u>40,474</u>

12/31/2010						
	Parent Company			Consolidated		
	Present value of minimum leases payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases payments
Up to one year	13,309	871	14,180	13,783	902	14,685
One to five years	26,217	1,717	27,934	26,304	1,717	28,021
More than five years	<u>53</u>	<u>3</u>	<u>56</u>	<u>53</u>	<u>3</u>	<u>56</u>
	<u>39,579</u>	<u>2,591</u>	<u>42,170</u>	<u>40,140</u>	<u>2,622</u>	<u>42,762</u>

The international financial lease contracts are included in the fixed assets as machinery and equipment, R\$ 70,096 (R\$ 79,218 at December 31, 2010) in the parent company and R\$ 103,989 (R\$ 80,826 at December 31, 2010) in the consolidated.

31. Share based payments

The Company approved in the Extraordinary General Meeting held on March 25, 2008, the Option Plan for the Purchase of Shares for managers and employees of the Company ("Former Plan"). The Board of Directors, held a meeting on April 9, 2010, and, in accordance with the terms of article 20, paragraph XVIII of the Company's Bylaws (a) authorized the granting of share purchase options based on the Plan 2008; (b) elected the beneficiaries; (c) established the maximum limit for the number of shares which could be acquired by each beneficiary elected; (d) defined the minimum price for exercising the options; (e) determined the correction index for the exercise price; (f) imposed restrictions on the transference of shares acquired from exercising the options; and, finally, (g) delegated powers to the Management Committee of the Company based on Plan 2008, all according to the Minutes of the Meeting published in the Securities and Exchange Committee (CVM) and the Company's sites .

In the Board of Directors Meeting held on December 7, 2010, the Board approved the new Share Purchase Option Plan for the Company's managers and employees ("New Plan"). On December 16, 2010 a Board Meeting was held, establishing the main guidelines for the New Plan proposed, in the event it is approved by the Extraordinary General Meeting.

In the Extraordinary General Meeting held on January 5, 2011, among other matters, the Company's New Plan was approved by the shareholders, and on the same day a Meeting of the Board of Directors was held, which approved the concession of options based on the New Plan and the First Program of Concession of Shares which, among other subjects, elected the beneficiaries. The Minutes of the Board of Directors and the General Meetings, which approved the New Plan, are available in the Securities and Exchange Committee (CVM) and the Company's sites.

On January 6, 2011, the beneficiaries elected in the Former Plan, that is, the plan approved by the Extraordinary General Meeting held on March 25, 2008, agreed to the dissolution of the contracts for the concession of share options agreed on April 12, 2010, consequently, there are no remaining options conceded by the Company under the Former Plan. The amount of R\$ 309 recorded as Share Purchase Option Plan to the shareholders' equity written-off in the first quarter of 2011.

In the Board of Directors Meeting held on March 16, 2011, the Board of Directors of the Company approved the termination of the Former plan, which was ratified by the Extraordinary General Meeting held on April 26, 2011.

In the Board's meeting held on May 09, 2011, the election of the new beneficiaries of the New Plan was approved, and according to the terms and conditions established in the First Board's Program it was authorized to timely execute the respective contracts of share options granting with each of the beneficiaries.

Upon the accomplishment of conditions stated in the plan, each Beneficiary, shall receive Options for the acquisition of subscription of the Company nominative common shares and no par value, in a number related to the percentage of up to 200% (two hundred percent) of Own Shares, where the individual percentage for each Beneficiary shall be defined by the Board and shall be informed in the Option Agreement.

Besides the value invested by the Beneficiary for the acquisition of Own Shares, no other consideration in money shall be demanded from the Beneficiary for the exercise of Options, and the

referred price is substantiated on the obligation of the Beneficiary to acquire and keep the Own Shares under their own name for the period of 3 (three) years after the acquisition.

The Options shall only be total or partially exercised by the beneficiaries, after 3 (three) years from the date of the execution of the Option Agreement (Vesting Period).

After the Vesting Period, the Beneficiary could total or partially use their Options by communicating in written to the Company, within 30 (thirty days) after the end of the Vesting Period, using the model stated in the Option Agreement, complying to the requirements, dates, specific terms established by the Board of Directors.

In May 2011, the Board has executed Option Agreements for the acquisition of shares with the beneficiaries of the plan. The amount of shares granted is 305,972 ON shares, with Vesting Period up to May 2014.

The September 30, 2011 balance registered under Other Payables, in the Non-Current liability, is R\$580, equivalent to 36,282 ON shares, corresponding to the total amount of shares granted, proportional to the period incurred in the contracts executed.

32. Net revenue

The conciliation between gross income for tax purposes and the income presented in the statement of income for the year is presented below:

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	09/30/10	09/30/11	09/30/10
Gross revenue	1,289,587	1,110,944	1,789,004	1,229,141
Deductions:				
Sales taxes	(74,920)	(64,544)	(103,504)	(73,477)
Discounts	<u>(32,475)</u>	<u>(22,881)</u>	<u>(34,436)</u>	<u>(24,069)</u>
	<u>1,182,192</u>	<u>1,023,519</u>	<u>1,651,064</u>	<u>1,131,595</u>

33. Financial income (expenses)

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/11	09/30/10	09/30/11	09/30/10
Financial expenses				
Interests	(126,418)	(42,355)	(145,523)	(54,632)
Monetary and exchange variations	(31,147)	(94,563)	(33,576)	(94,064)
Other	<u>(19,594)</u>	<u>(12,403)</u>	<u>(20,886)</u>	<u>(15,057)</u>
	(177,159)	(149,321)	(199,985)	(163,753)
Financial revenue				
Interests	28,689	5,717	42,054	34,385
Monetary and exchange variations	28,111	81,741	28,542	81,888
Other	<u>447</u>	<u>115</u>	<u>3,656</u>	<u>35</u>
	57,247	87,573	74,252	116,308
	<u>(119,912)</u>	<u>(61,748)</u>	<u>(125,733)</u>	<u>(47,445)</u>

34. Subsequent events

Incorporation of MD1 Diagnósticos S/A

In the extraordinary general meeting held on October 10, 2011, the subsidiary MD1 Participações Ltda. (Incorporator), incorporated the company MD1 Diagnósticos S/A (Incorporated), which was succeeded by the Incorporator in all the Incorporated rights and liabilities. The incorporation shall result in the operational simplification and reduction of costs and expenditures on company documents and controls. The Incorporator is the holder of all shares representing the capital stock of the Incorporate, the capital stock of the Incorporator was not increased, there has been no need to issue quotas, therefore there is no reason to mention any amendment or dilution of corporate share detained by the shareholders of the Incorporator. As a result of the Incorporation, the Incorporator shall detain the investments formerly held by the Incorporated, as the successor of all its assets, rights and liabilities. The political and equity advantages and other rights of the partners, holders of shares of the Incorporator, shall not suffer any modification deriving from the Incorporation.

Agreement on Preservation of Reversibility of Operation (APRO)

On October 26, 2011, the Company executed with the Administrative Council for Economic Defense (CADE) an Agreement on Preservation of Reversibility of Operation (APRO), in the process of the Concentration Act. The APRO aims to prevent the irreversible or difficult reparation amendment, until the judgment on merits about the Concentration Act and in relation to the companies that are the object of the Operation, ensuring the reversibility of the Operation in the case CADE eventually understands that it is necessary to impose restrictions at the time of the judgment. The execution of the APRO does not imply CADE to be bond as for the analysis of the merit or any anticipation related to the result of the Concentration Act judgment. Additionally, we inform that the APRO, as executed, does not bond the Company to revert the steps already taken for the integration, until its execution. In the same way, there is no prohibition as for the incorporation of MD1 Participações Ltda. by the Company, which was submitted for the appreciation and approval of the Extraordinary General Meeting held on November 1, 2011, according to Relevant Fact dated October 13, 2011 and the Public Call dated October 14, 2011. The Operation is still undergoing examination from the competition defense authorities and the Company is still actively cooperating with the positive conclusion of the analysis.

Incorporation of MDI Participações Ltda

In the extraordinary general meeting held on November 01, 2011, the Company (Incorporator) incorporated its subsidiary MD1 Participações Ltda. (Incorporated), which was succeeded by the Incorporator in all the rights and liabilities of the Incorporated. The Incorporation shall result in the operational simplification and reduction of costs and expenditures on company documents and controls. The Incorporator is the holder of the shares representing the capital stock of the Incorporated, the capital stock of the Incorporator has not been increased, there has been no need to issue shares, therefore there is no reason to mention any alteration or dilution of the shares detained by the shareholders of the Incorporator. As a result of the Incorporation, the Incorporator shall detain the investments formerly held by the Incorporated, as the successor of all its assets, rights and liabilities. The political and equity advantages and other rights of the partners, holders of shares of the Incorporator, shall not suffer any modification deriving from the Incorporation.

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Marcelo Noll Barboza
Chief Executive Officer

José Mauricio Mora Puliti
Chief Financial Officer and
Investor Relations Officer

Daniel Vendramini da Silva
TC-CRC 1SP125812/O-1

Shareholding structure

(Information not reviewed by the independent auditors)

Shareholders	At September 30, 2011			
	Shares ON (Unit.)	%	Total of Shares (Unit.)	%
Board of Directors	7,451,357	2.39%	7,451,357	2.39%
Executive Board	54,812	0.02%	54,812	0.02%
Treasury stock	1,159,035	0.37%	1,159,035	0.37%
Other shareholders	303,137,811	97.22%	303,137,811	97.22%
Total Shares	311,803,015	100.00%	311,803,015	100.00%

At September 30, 2011, the Company did not have an Audit Committee.

Shareholders	At September 30, 2010			
	Shares ON (Unit.)	%	Total of Shares (Unit.)	%
Board of Directors	283,148	0,12%	283,148	0,12%
Executive Board	3,432	0,00%	3,432	0,00%
Treasury stock	459,035	0,20%	459,035	0,20%
Other shareholders	228,866,125	99,68%	228,866,125	99,68%
Total Shares	229,611,740	100,00%	229,611,740	100,00%

At September 30, 2010, the Company did not have an Audit Committee.

Commitment clause:

The company is committed to arbitration by the Market Arbitration Chamber, in accordance with the commitment clause included in the Company's bylaws.

Independent auditor's report on review of interim financial statements

To
The Board of Directors and Shareholders
Diagnósticos da América S.A.
Barueri - SP

Introduction

We have reviewed the interim financial statements, Individual and Consolidated, of Diagnósticos da América S.A. ("Company") contained within the Interim Information for the quarter ended September 30, 2011, which comprise the balance sheet as of September 30, 2011 and the related statements of income for the three-month and nine-month periods then ended, changes in shareholders' equity and cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation and fair presentation of these individual interim financial statements in accordance with the Committee for Accounting Pronouncements (CPC) Technical Pronouncement 21 (R1) – Interim financial statements and of the consolidated interim financial statements in accordance with the CPC Technical Pronouncement 21 (R1) and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and for the presentation of these interim financial statements in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the Interim Information. Our responsibility is to express a conclusion on the interim financial statements based on our review.

Scope of the review

We conducted our review in accordance with Brazilian and international standards for reviewing interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual interim financial statements

Based on our review, nothing has come to our attention that causes us to believe that the individual interim financial statements included in the quarterly information referred to above were not prepared, in all material respects, in accordance with CPC 21 (R1) applicable to the preparation of interim information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

Conclusion on the consolidated interim financial statements

Based on our review, nothing has come to our attention that causes us to believe that the consolidated interim financial statements included in the quarterly information referred to above were not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of interim information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

Other matters

Interim statements of value added

We also reviewed the interim financial information of value added, individual and consolidated, prepared under management's responsibility, for the nine-month period ended September 30, 2011, whose disclosure in the interim financial statements is required in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of the interim information and considered as supplementary information by IFRS, which do not require the presentation of the statement of value added. These statements were submitted to the same review procedures previously described and based on our review, we are not aware of any fact that would lead us to believe that they have not been prepared, in all material respects, in relation to the interim financial statements, individual and consolidated, taken as a whole.

The accompanying interim financial statements have been translated into English for the convenience of readers outside Brazil.

São Paulo, November 8, 2011

KPMG Auditores Independentes
CRC 2SP014428/O-6

Marcos Antonio Boscolo
Accountant CRC 1SP198789/O-0

Statement of Executive Board on the Quarterly Information

Observing the disposition in article 25 of the Instruction no. 480/09 of December 7, 2009, the Board declared that reviewed, discussed and agreed with the Quarterly financial information (Parent Company and Consolidated) for the three month period ended September 30, 2011.

Barueri, November 08, 2011

Chief Executive Officer – Marcelo Noll Barboza

Chief Financial Officer and Investor Relations Officer – José Mauricio Mora Puliti

Statement of Executive Board on the Independent Auditors' Report on review of interim financial information

Observing the disposition in article 25 of the Instruction no. 480/09 of December 7, 2009, the Board declared that reviewed, discussed and agreed with review report from the Independent Auditors dated November 8, 2011, related to the Quarterly financial information (Parent Company and Consolidated) for the three month period ended September 30, 2011.

Barueri, November 08, 2011

Chief Executive Officer – Marcelo Noll Barboza

Chief Financial Officer and Investor Relations Officer – José Mauricio Mora Puliti