



Diagnosticos da America S.A./Platypus S.A.

Valuation Report
(Including **Balance Sheet**)



KPMG Auditores Independentes
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VALUATION REPORT

KPMG Auditores Independentes, with headquarters at Rua Dr. Renato Paes de Barros, no. 33, in the City and State of São Paulo, inscribed in the Corporate Roll of Taxpayers (CNPJ/MF) under no. 57.755.217/0001-29 and in the Regional Accounting Council (CRC) under no. 2SP014428/0-6, herein represented by its partner José Luiz Ribeiro de Carvalho, Brazilian, legally separated, accountant, inscribed in the Individual Roll of Taxpayers (CPF) under no. 007.769.948-32, bearer of Regional Accounting Council (CRC) ID Card no. ISP141128/0-2, designated by **Platypus S.A.**, with headquarters at Av. Brigadeiro Faria Lima, no. 2.055, 7° andar, sala G, in the City and State of São Paulo, inscribed in the Corporate Roll of Taxpayers (CNPJ/MF) under no. 02.736.471/0001-98 and by **Diagnosticos da America S.A.**, with headquarters at Av. Jurua, no. 434, Alphaville, in the City of Barueri, State of São Paulo, inscribed in the Corporate Roll of Taxpayers (CNPJ/MF) under no. 61.486.650/0001-83, to act as an independent appraiser of the booked shareholders' equity of the former company to be incorporated by the latter, herein presents the results of its work.

1 - Objective

This present report has been issued for the sole purpose of being part of the process of incorporation of the shareholders' equity of **Platypus S.A.**, with headquarters at Av. Brigadeiro Faria Lima, no. 2.055, 7° andar, sala G, in the City and State of São Paulo, inscribed in the Corporate Roll of Taxpayers (CNPJ/MF) under no. 02.736.471/0001-98, by **Diagnosticos da America S.A.**, with headquarters at Av. Jurua, no. 434, Alphaville, in the City of Barueri, State of São Paulo, inscribed in the Corporate Roll of Taxpayers (CNPJ/MF) under no. 61.486.650/0001-83, and should not be used for any other purpose.

2 - Valuation Criteria

Pursuant to the Protocol of Merger and Justification entered into by the parties referred to above and dated June 19, 2007, the accounting valuation criteria listed in articles 183 and 184 of Law 6.404/76 were used to appraise the asset and liability accounts in the balance sheet of **Platypus S.A.** at March 31, 2007 (annex).

3 - Tests Undertaken and Base Date

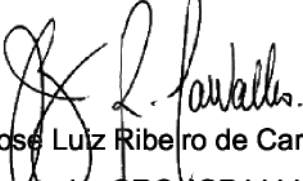
The present valuation was undertaken by comparing the asset and liability balances in the balance sheet at March 31, 2007, with the books and documents of **Dasa Participagoes S.A.** and confirming, through a series of tests, the use of the valuation criteria listed in articles 183 and 184 of Law 6.404/76.

4 – Result of the Valuation

Based on the tests undertaken, described in item 3, we concluded that the shareholders' equity of **Platypus S.A.** at March 31, 2007, for the purpose of the objective described in item 1 and in line with the valuation criteria described in item 2, is R\$ 122,948,382.21 (one hundred and twenty-two million, nine hundred and forty-eight thousand, three hundred and eighty-two reais and twenty-one centavos), represented by 123,243,621 (one hundred and twenty-three million, two hundred and forty-three thousand, two six hundred and twenty-one) shares with no par value. This equity is composed of the asset and liability accounts in the balance sheet (annex).

São Paulo, June 19, 2007

KPMG Auditores Independentes
CRC 2SP014428/O-6


José Luiz Ribeiro de Carvalho
Contador CRC 1SP141128/O-2

Annex - Platypus S.A.
Balance Sheet at March 31, 2007

(in Reais)

A - Assets

Cash and Cash Equivalents	332,306.10
Judicial Deposits	32,136.59
Taxes Recoverable	394.53
Investments	122,686,510.23
	<u>123,051,347.45</u>

B - Liabilities

Suppliers	6,350.00
Provisions for Contingencies	32,136.59
Taxes Payable	<u>64,478.65</u>
	<u>102,965.24</u>

C – Shareholders' Equity (A - B)

122,948,382.21

David Armand Agiman
Accountant CRC 1 SP 188518/0-4

Renato Yoshinobu Ozay
CEO