

SEPTEMBER 30, 2024

FINANCIAL STATEMENTS



(A free translation of the original in Portuguese)

Fleury S.A.
Quarterly Information (ITR) at
September 30, 2024
and report on review of
quarterly information



(A free translation of the original in Portuguese)

Report on review of quarterly information

To the Board of Directors and Stockholders
Fleury S.A.

Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Fleury S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2024, comprising the balance sheet at that date and the statements of income and comprehensive income for the quarter and nine-month period then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34, Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim 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

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.



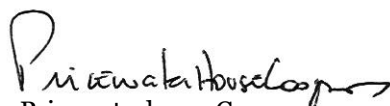
Fleury S.A.

Other matters

Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the nine-month period ended September 30, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim accounting information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

São Paulo, November 6, 2024


PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

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Marcelo Orlando
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ICP-Brasil

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Notes to the individual parent company and consolidated interim financial information as of September 30, 2024.

In thousands of reais (R\$), unless otherwise indicated.

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Balance sheet
 In thousands of reais – R\$

Assets	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current assets					
Cash and cash equivalents		3,334	9,675	12,634	21,920
Securities	5	1,740,653	640,566	2,222,581	902,213
Accounts receivable	6	951,847	820,995	1,763,847	1,505,194
Inventories	7	58,154	56,718	139,511	134,929
Recoverable taxes	8	7,864	9,547	16,360	20,280
IRPJ and CSLL recoverable		102,436	110,885	153,615	162,486
Dividends receivable – Hermes Pardini		-	26,330	-	-
Other assets	9	44,893	26,299	83,678	56,535
Total current		2,909,181	1,701,015	4,392,226	2,803,557
Securities	5	47,299	34,319	102,219	133,482
Deferred income tax and social contribution	21	-	-	37,378	34,356
Judicial deposits	22	18,875	18,065	27,745	25,856
Accounts receivable	6	-	-	2,416	2,548
Other assets	9	26,382	29,333	44,595	47,557
Total long-term assets		92,556	81,717	214,353	243,799
Investments	10	4,570,078	4,205,703	100,357	81,519
Property, plant and equipment	11	801,272	830,714	1,334,583	1,348,492
Intangible assets	11	2,143,559	2,168,186	5,830,303	5,807,506
Right-of-use	12	751,079	852,554	1,159,406	1,295,095
Total non-current		8,358,544	8,138,874	8,639,002	8,776,411
Total assets		11,267,725	9,839,889	13,031,228	11,579,968
Liabilities and shareholders' equity					
Current liabilities					
Suppliers	13	299,865	303,060	647,545	620,413
Financing	14	18,793	10,162	24,133	12,473
Debentures	15	593,175	295,622	593,175	295,622
Lease	16	169,483	169,531	288,153	272,067
Labor obligations	17	248,444	226,505	402,732	338,989
Obligations and tax installments	18	32,084	28,522	66,146	63,016
Income tax and social contribution payable		-	1,971	29,377	17,567
Accounts payable - Acquisition of companies	19	3,399	4,529	37,072	31,097
Interest on own capital (JCP) and dividends paid	24.e	160,687	576	160,906	756
Other liabilities	20	8,010	6,563	21,852	34,616
Total current		1,533,940	1,047,041	2,271,091	1,686,616
Non-current liabilities					
Financing	14	-	-	1,848	2,421
Debentures	15	3,247,972	2,499,057	3,247,972	2,499,057
Lease	16	680,847	780,785	1,015,306	1,159,409
Deferred income tax and social contribution	21	335,188	345,449	581,485	580,533
Provision for tax, labor and civil risks	22	18,136	5,882	177,706	161,339
Obligations and tax installments	18	17	1,475	2,235	12,929
Accounts payable - Acquisition of companies	19	109,022	76,731	305,730	366,576
Other liabilities	20	-	18	-	18
Total non-current		4,391,182	3,709,397	5,332,282	4,782,282
Shareholders' equity					
Capital	24.a	2,736,029	2,736,029	2,736,029	2,736,029
Capital reserve		1,915,565	1,915,451	1,915,565	1,915,451
Profit reserves		317,013	397,549	317,013	397,549
Treasury shares	24.d	(48,065)	(39,462)	(48,065)	(39,462)
Equity valuation adjustments		73,884	73,884	73,884	73,884
Income for the period from controlling shareholders		532,250	-	532,250	-
Interest on own capital	24.e	(184,073)	-	(184,073)	-
Shareholders' equity of controlling shareholders		5,342,603	5,083,451	5,342,603	5,083,451
Non-controlling interest		-	-	85,252	27,619
Total shareholders' equity		5,342,603	5,083,451	5,427,855	5,111,070
Total liabilities and shareholders' equity		11,267,725	9,839,889	13,031,228	11,579,968

See the accompanying notes to the financial statements.

Statements of income and of comprehensive income
Periods ended
 In thousands of reais - R\$, except income per share

	Note	Parent Company			
		Three-month period September 30,		Nine-month period September 30,	
		2024	2023	2024	2023
Revenue from rendering of services	26	1,091,646	1,053,228	3,256,441	3,060,606
Cost of services rendered	27	(758,655)	(720,323)	(2,227,486)	(2,128,245)
Gross income		332,991	332,905	1,028,955	932,361
Operating (expenses) income					
General and administrative	28	(104,514)	(104,704)	(320,756)	(384,673)
Selling expenses	29	(11,445)	(9,626)	(31,068)	(27,960)
Other operating expenses, net	30	(1,704)	(344)	(18,077)	(5,413)
Equity method and adjustment for realization at fair value	10	78,542	26,411	196,679	90,707
Operating income before financial income (expense)		293,870	244,642	855,733	605,022
Financial income	31	46,105	20,347	93,270	85,059
Financial expenses	31	(140,557)	(106,694)	(370,969)	(339,892)
Financial income (expense)		(94,452)	(86,347)	(277,699)	(254,833)
Income before income tax and social contribution		199,418	158,295	578,034	350,189
Income tax and social contribution					
Current	21	16,834	(16,727)	(56,045)	(56,712)
Deferred	21	(25,547)	32,629	10,261	49,001
Net income for the period		190,705	174,197	532,250	342,478
Other comprehensive income					
Items that will be reclassified to income (loss) for the year in subsequent periods.		-	-	-	-
Items that will not be reclassified to income (loss) for the year in subsequent periods		-	-	-	-
Total comprehensive income for the period		190,705	174,197	532,250	342,478
Earnings per share attributable to Company's shareholders					
Basic earnings per share (weighted average)	32	0.35	0.36	0.98	0.71
Diluted earnings per share (weighted average)	32	0.35	0.36	0.98	0.71

See the accompanying notes to the financial statements.

Statements of income and of comprehensive income
Periods ended
 In thousands of reais - R\$, except income per share

	Note	Consolidated			
		Three-month period September 30,		Nine-month period September 30,	
		2024	2023	2024	2023
Revenue from rendering of services	26	1,962,671	1,870,045	5,845,321	4,766,409
Cost of services rendered	27	(1,405,672)	(1,342,480)	(4,155,750)	(3,427,074)
Gross income		556,999	527,565	1,689,571	1,339,335
Operating (expenses) income					
General and administrative	28	(176,514)	(174,413)	(546,665)	(522,591)
Selling expenses	29	(43,879)	(37,204)	(128,180)	(84,725)
Other operating income (expenses), net	30	4,166	1,855	(16,131)	(2,196)
Equity in results of subsidiaries	10	(655)	176	(1,805)	431
Operating income before financial income (expense)		340,117	317,979	996,790	730,254
Financial income	31	62,182	60,852	137,861	164,738
Financial expenses	31	(158,257)	(163,758)	(445,541)	(456,693)
Financial income (expense)		(96,075)	(102,906)	(307,680)	(291,955)
Income before income tax and social contribution		244,042	215,073	689,110	438,299
Income tax and social contribution					
Current	21	(26,608)	(43,896)	(163,186)	(121,836)
Deferred	21	(30,742)	639	1,245	23,219
Net income for the period		186,692	171,816	527,169	339,682
Attributable to the partners:					
Controlling shareholders		190,705	174,198	532,250	342,478
Non-controlling shareholders		(4,013)	(2,382)	(5,081)	(2,796)
		186,692	171,816	527,169	339,682
Other comprehensive income					
Items that will be reclassified to income (loss) for the year in subsequent periods.		-	-	-	-
Items that will not be reclassified to income (loss) for the year in subsequent periods		-	-	-	-
Total comprehensive income for the period		186,692	171,816	527,169	339,682

See the accompanying notes to the financial statements.

Statement of changes in shareholders' equity
Periods ended
In thousands of reais – R\$

	Note	Capital			Profit reserves					Treasury shares	Equity valuation adjustments	Income for the period	Shareholders' equity of controlling shareholders	Non-controlling interest	Total shareholders' equity
		Capital	Share-issuance expenses	Net capital	Capital reserve	Investment reserve	Statutory reserve	Legal reserve	Retained earnings						
Balances at December 31, 2022		1,743,823	(26,601)	1,717,222	603,212	45,166	-	148,616	187,291	(19,971)	-	-	2,681,536	19,549	2,701,085
Acquisition of Company's interest		849,016	-	849,016	1,312,087	-	-	-	-	-	73,884	-	2,234,987	-	2,234,987
Capital increase		170,111	-	170,111	-	(170,000)	-	-	-	-	-	-	111	-	111
Expenditure with issue		-	(320)	(320)	-	-	-	-	-	-	-	-	(320)	-	(320)
Stock option plan		-	-	-	114	-	-	-	-	10,758	-	-	10,872	-	10,872
Non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	-	(1,942)	(1,942)
Appropriation to investment reserve		-	-	-	-	162,453	-	-	(162,453)	-	-	-	-	-	-
Interest on own capital		-	-	-	-	-	-	-	-	-	-	(92,530)	(92,530)	-	(92,530)
Net income for the period		-	-	-	-	-	-	-	-	-	-	342,478	342,478	(2,796)	339,682
Balances at September 30, 2023		2,762,950	(26,921)	2,736,029	1,915,413	37,619	-	148,616	24,838	(9,213)	73,884	249,948	5,177,134	14,811	5,191,945
Balances at December 31, 2023		2,762,950	(26,921)	2,736,029	1,915,451	37,619	-	169,804	190,126	(39,462)	73,884	-	5,083,451	27,619	5,111,070
Formation of statutory reserve	24.b	-	-	-	-	-	84,752	-	(84,752)	-	-	-	-	-	-
Appropriation to investment reserve		-	-	-	-	24,838	-	-	(24,838)	-	-	-	-	-	-
Appropriation of additional dividends	24.c	-	-	-	-	-	-	-	(80,536)	-	-	-	(80,536)	-	(80,536)
Stock option plan		-	-	-	114	-	-	-	-	-	-	-	114	-	114
Long-term incentive		-	-	-	-	-	-	-	-	(8,603)	-	-	(8,603)	-	(8,603)
Non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	-	62,714	62,714
Income (loss) for the period		-	-	-	-	-	-	-	-	-	-	532,250	532,250	(5,081)	527,169
Allocation of interest on own capital	24.e	-	-	-	-	-	-	-	-	-	-	(184,073)	(184,073)	-	(184,073)
Balances at September 30, 2024		2,762,950	(26,921)	2,736,029	1,915,565	62,457	84,752	169,804	-	(48,065)	73,884	348,177	5,342,603	85,252	5,427,855

See the accompanying notes to the financial statements.

Statement of cash flows
Periods ended
In thousands of reais – R\$

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Net income for the period		532,250	342,478	527,169	339,682
Items not affecting cash:					
Income tax and social contribution	21.b	45,784	7,711	161,941	98,617
Accrued financial income and expenses	31	277,700	337,522	307,678	384,065
Depreciation and amortization	28/27	347,717	342,013	577,967	485,499
Equity method and adjustment for realization at fair value	10	(196,679)	(90,707)	2,213	(431)
Long-term incentive		12,984	10,510	13,156	10,510
Formation (reversal) of provision for tax, labor and civil risks	22	10,380	422	6,729	6,620
Provision for estimated losses from disallowances and default	30/26	77,900	36,900	103,738	50,987
Provision for profit sharing		44,592	51,829	69,891	65,724
Other		24,732	(518)	12,899	(1,596)
Cash flow from operating activities before changes in assets and liabilities		1,177,360	1,038,160	1,783,381	1,439,677
(Increase) decrease in accounts receivable	6	(208,751)	(193,588)	(361,670)	(295,682)
(Increase) decrease in inventories	7	(1,436)	5,319	(4,311)	2,933
(Increase) decrease in recoverable taxes	8	52,092	(5,385)	55,047	6,833
(Increase) decrease in judicial deposits	22	(810)	(232)	(1,889)	2,042
(Increase) decrease in other assets	9	10,747	(13,963)	(9,035)	(10,383)
Increase (decrease) in suppliers	13	(3,194)	(15,935)	25,161	(27,687)
Increase (decrease) in labor obligations	17	(22,653)	(8,926)	(6,626)	5,646
Increase (decrease) in tax liabilities	18	5,635	6,212	11,408	988
Increase (decrease) in scheduling of tax payments	18	(3,532)	(1,258)	(19,303)	(8,386)
Increase (decrease) in other liabilities		3,417	38,321	(12,393)	(5,609)
Total change in assets and liabilities		(168,485)	(189,435)	(323,611)	(329,305)
Income tax and social contribution paid		(43,218)	(74,056)	(92,921)	(94,984)
Net cash from operating activities		965,657	774,669	1,366,849	1,015,388
Acquisition of property, plant and equipment and intangible assets	11	(196,522)	(209,453)	(277,557)	(263,938)
Securities - funding and income	5	(1,113,068)	532,002	(1,289,105)	335,427
Payments for acquired companies less cash and cash equivalents	19	(45,181)	(53,195)	(157,185)	(96,159)
Paid-up capital in subsidiary	10	(99,012)	(334,434)	-	176,531
Purchase of treasury shares	24.d	(20,915)	-	(20,915)	-
Other		2,090	-	(22,312)	(2,197)
Net cash generated (used) in investment activities		(1,472,608)	(65,080)	(1,767,074)	149,664
Funding of debentures	15	1,000,000	-	1,000,000	-
(Principal) repayment of financing and debentures	15/14	-	(250,000)	(191)	(351,458)
Interest paid on financing and debentures	15/14	(231,935)	(250,828)	(231,982)	(266,234)
Financial commissions and other		(3,211)	(2,801)	(3,837)	(3,214)
Payment of lease	16	(191,845)	(193,081)	(300,986)	(255,059)
Capital increase	24a	-	-	-	47
Dividends and interest on own capital	24c	(81,029)	(13,880)	(81,029)	(287,104)
Supplier financing - drawee risk		8,630	(5,171)	8,964	(5,169)
Net cash (from) used in financing activities		500,610	(715,761)	390,939	(1,168,191)
Increase in cash and cash equivalents		(6,341)	(6,172)	(9,286)	(3,139)
Cash and cash equivalents					
At the beginning of the period		9,675	9,121	21,920	17,256
At the end of the period		3,334	2,949	12,634	14,117
Changes in cash and cash equivalents		(6,341)	(6,172)	(9,286)	(3,139)

See the accompanying notes to the financial statements.

Statement of added value
Periods ended
In thousands of reais – R\$

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Revenues	3,485,938	3,271,881	6,260,127	5,100,256
Gross revenue from services rendered (net)	3,533,967	3,293,131	6,315,023	5,118,053
Estimated losses from disallowances	(71,437)	(31,888)	(93,102)	(43,090)
Other revenues	23,408	10,638	38,206	25,293
Inputs acquired from third parties	(1,341,824)	(1,265,501)	(2,737,910)	(2,213,768)
Cost of services rendered	(1,238,846)	(1,117,203)	(2,524,451)	(1,998,631)
Materials, energy, outsourced services and other	(99,171)	(146,820)	(213,459)	(214,991)
(Loss)/recovery of asset values	(3,807)	(1,478)	-	(146)
Gross added value	2,144,114	2,006,380	3,522,217	2,886,488
Depreciation and amortization	(347,717)	(342,013)	(577,967)	(485,499)
Net added value	1,796,397	1,664,367	2,944,250	2,400,989
Added value received as transfer	294,464	179,909	142,213	170,642
Equity method and adjustment for realization at fair value	196,679	90,707	(1,805)	431
Financial income (except PIS and COFINS)	97,785	89,202	144,018	170,211
Total added value payable	2,090,861	1,844,276	3,086,463	2,571,631
Distribution of added value	(2,090,861)	(1,844,276)	(3,086,463)	(2,571,631)
Personnel and charges	(749,004)	(787,550)	(1,248,707)	(1,110,873)
Direct remuneration	(536,144)	(546,017)	(911,659)	(789,605)
Benefits	(169,225)	(194,139)	(260,800)	(252,999)
Charges	(43,635)	(47,394)	(76,248)	(68,269)
Taxes, rates and contributions	(404,793)	(349,860)	(797,364)	(614,688)
Federal	(296,340)	(247,770)	(608,576)	(463,268)
Municipal	(108,453)	(102,090)	(186,042)	(151,420)
State	-	-	(2,746)	-
Interest, rental and other operating expenses	(404,814)	(364,388)	(513,223)	(506,388)
Rents	5,985	1,610	(11,007)	(9,476)
Interest	(370,969)	(339,892)	(445,542)	(456,693)
Other operating expenses	(39,830)	(26,106)	(56,674)	(40,219)
Income for the period	(532,250)	(342,478)	(527,169)	(339,682)
Interest on own capital	(184,073)	(92,530)	(184,073)	(92,530)
Income for the period	(348,177)	(249,948)	(348,177)	(249,948)
Non-controlling interest in retained (earnings)	-	-	5,081	2,796

See the accompanying notes to the financial statements.

Notes to the individual parent company and consolidated interim financial information as of September 30, 2024.

In thousands of reais (R\$), unless otherwise indicated.

1. Operations

1.1 The Company

Fleury S.A. ("Fleury", "Parent Company" or "Company" and, together with its subsidiaries, "Fleury Group" or "Group") is a publicly-held corporation listed in the Novo Mercado segment of B3 S.A. – Brasil, Bolsa e Balcão, under the ticker "FLRY3", headquartered in the city of São Paulo. The Company is engaged in the provision of medical services in the diagnostic, laboratory support (Lab-to-Lab), infusions, clinical analysis, health management, medical care, orthopedics and ophthalmology areas, toxicological exam served by a digital healthcare platform.

The Fleury Group is present in the major capital cities in Brazil (São Paulo, Rio de Janeiro, Brasília and Belo Horizonte), with 557 service units and mobile service operations engaging approximately 23,000 employees and 4,000 doctors.

1.2 New businesses – Gênesis

In April 2024, Gênesis operations started, a Joint Venture with Sociedade Beneficente Israelita Brasileira Hospital Albert Einstein, to perform genomic tests, as well as in the development of integrated solutions, research, development of processes and services to directly serve the personalized and precision medicine market in general. Fleury has majority ownership and control of Gênesis, with its numbers consolidated as of this date. The contributions made at Gênesis were essentially made in cash, property, plant and equipment, and inventory.

1.3 Conclusion of business combination – São Lucas

With the conclusion of the business combination as of August 8, 2024 (Note 3), the financial information of São Lucas Group was prepared using the same accounting practices as Fleury S.A. and started to be consolidated as of August 2024 in the financial statements of Fleury Group, thus, not being comparable with the financial information disclosed as of December 31, 2023 (equity balances) and September 30, 2023 (statement of income, cash flow and statement of added value).

1.4 9th Issue of Debentures

On May 10, 2024, the Company placed a ninth issue of unsecured, sole series debentures non-convertible into shares, in two series ("Debentures"), in the total amount of R\$ 1,000,000,000.00 (one billion reais). The funds raised will be appropriated to general corporate use, such as strengthening working capital and/or extending the Company's liabilities.

1.5 Floods of the State of Rio Grande do Sul

In early May, the state of Rio Grande do Sul was hit by heavy rains that caused flooding in several cities. The Company has 23 care units and 3 hospitals in the region, but without material impacts that need to be reported in this statement.

2. Presentation of the financial statements

The Audit Committee and the Fiscal Board recommended the approval of the interim financial statements to the Board of Directors on October 25, 2024 and November 4, 2024. The Board of Directors approved them on November 6, 2024.

The individual parent company and consolidated financial quarterly information was prepared and is being presented according to the accounting practices adopted in Brazil, including the pronouncements issued by the Accounting Pronouncement Committee (CPC), as well as by the International Financial Reporting Standards (IFRS - IAS 34) issued by the International Accounting Standards Board (IASB).

The accounting practices and policies (which include the principles of measurement, recognition and valuation of assets and liabilities), in addition to the main accounting judgments and sources of uncertainty about estimates adopted in the preparation of this quarterly information, are consistent with those adopted and disclosed in annual financial statements for the year ended December 31, 2023 and, therefore, must be analyzed as a whole.

All relevant information of significance used by Management in performing its duties is presented in these financial statements, as per OCPC07.

The individual parent company and consolidated quarterly information is presented in thousands of Reais, which is the functional currency of Fleury Group.

a) Subsidiaries and jointly-controlled subsidiary

The consolidated financial statements include the balances of Fleury S.A., its subsidiaries, special-purpose entities represented by exclusive investment funds and interest in jointly-controlled subsidiary, calculated under the equity method as follows:

	Ownership percentage of Fleury S.A.	
	09/30/2024	12/31/2023
Direct subsidiaries:		
Centro de Infusões Pacaembu Ltda. ("CIP")	100%	100%
Clínica São Lucas de Balneário Camboriú Ltda. ("São Lucas") (a)	100%	-
Eco-Rad Serviços Médicos Ltda. ("São Lucas") (a)	100%	-
Fleury Centro de Procedimentos Médicos Avançados S.A. ("Fleury CPMA")	100%	100%
Fundo de Investimento Kortex Ventures ("Kortex")	54%	54%
Gênesis Análises Genômicas S.A. (b)	55%	-
Instituto Hermes Pardini S.A. ("Hermes Pardini")	100%	100%
Métodos Laboratório, Análises Clínicas e Hematologia Ltda.	100%	100%
Serviços Médicos Clínica São Lucas Ltda. ("São Lucas") (a)	100%	-
São Lucas – Centro de Diagnóstico por Imagem Ltda. ("São Lucas") (a)	100%	-
Serviços Laboratoriais Liberato Ltda. ("São Lucas") (a)	100%	-
Indirect subsidiaries:		
Centro Avançado de Oftalmologia S.A. (Moacir Group)	80%	80%
Clínica de Olhos Dr. Moacir Cunha S.A. (Moacir Group)	80%	80%
CPC – Centro de Patologia Clínica Ltda.	100%	100%
CSV - Central Sorológica de Vitória Ltda. (c)	-	99%
Diagnóstico por Imagem Sete Lagoas Ltda. (CEMED)	100%	100%
Fleury Serviços Ortopédicos S.A. (Holding company Vita)	67%	67%
HSB - Hugo Silviano Brandão Ltda.	100%	100%
Instituto 9 de julho – Serviços Médicos S.A. (Moacir Group)	80%	80%
IACS - Instituto de Análises Clínicas de Santos S.A. (d)	95.2%	60%
IRN - Instituto de Radiologia de Natal Ltda.	100%	100%
Laboratório Bioclinico Ltda.	100%	100%
Laboratório de Pat. Clínica Dr. Paulo Cordeiro de Azevedo Ltda. (LPA)	100%	100%
Laboratório Padrão S.A.	100%	100%
Laboratório Pretti Ltda.	100%	100%
Moscogliato – Serviço de Ultrassom Ltda. (Clínica Dra. Odivânia)	100%	100%
PARDIS - Pardini Distribuidora Ltda.	100%	100%
Clínica Oftalmológica São Lucas Ltda. (Retina Clinic)	100%	100%
Saha Centro de Infusões Ltda.	100%	100%
Saha Serviços Médicos e Hospitalares Ltda.	100%	100%
Sansão Holding S.A.	100%	100%
SantéCorp Ltda.	100%	100%
Saúde iD Ltda.	100%	100%
Toxicologia Pardini Laboratórios S.A.	100%	100%
Vita Clínicas Medicina Especializada Ltda.	100%	100%

Exclusive Investment Funds:

Bradesco Fundo de Investimento em cotas FI Renda Fixa Crédito Privado Exclusivo Beta	100%	100%
Santander FI Exclusivo Alpha Renda Fixa Crédito Longo Prazo	-	100%
Itaú Fundo de Investimento Ômega CIC RF referenciado DI – Resp. Limitada	100%	-

Jointly-controlled subsidiary:

ABPF Oncologia S.A.	33.33%	33.33%
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(a) On August 08, 2024, the Company entered into a Share Purchase Agreement for the acquisition of all the shares issued by the companies that make up São Lucas Group Centro de Diagnóstico.

(b) Operation with Sociedade Beneficente Israelita Brasileira Hospital Albert Einstein, with its activities starting as of April 2024.

(c) Merged on March 1, 2024 by Instituto Hermes Pardini S.A.

(d) Exercise of the purchase option of IACS by Instituto Hermes Pardini S.A.

Main activities:

Fleury S.A.: diagnostic imaging, clinical analysis, fertility, infusions, genomics;

Fleury CPMA: diagnostic imaging in certain hospitals, clinical analysis and day clinic;

Grupo IRN: diagnostic imaging services;

SantéCorp: health management including telemedicine;

CPC, Pretti, Bioclínico and Méthodos: clinical analysis laboratory services;

Saúde iD: health platform;

CIP and Saha: hospital and immunobiological drug infusion center;

Clínica de Olhos Dr. Moacir Cunha: ophthalmology service centers;

Vita: medicine services specialized in orthopedics;

Instituto Hermes Pardini: clinical analysis, medical imaging, laboratory support (Lab-to-Lab);

Pardis: resale of merchandise for application in the processing of clinical analysis;

Toxicologia Pardini: toxicological exam;

ABPF Oncologia: preventive, integrated solutions, and clinical research in oncology;

Kortex: investment fund in startups engaged in digital health, diagnostic medicine and personalized medicine.

Genesis: integrated solutions, research, development of processes and services in genomics;

São Lucas: diagnostic imaging and clinical analysis services.

b) Accounting standards and interpretations in force and not yet in force

New accounting standards and interpretations have not materially impacted these financial statements.

i) IFRS S1 and S2 standards – General Requirements for Disclosure of Sustainability-related Financial Information and Climate-related Disclosures

In compliance with CVM Resolution 193/2023, which requires an entity to disclose information on its sustainability-related risks and opportunities, as well as requirements to identify, measure and disclose information on climate-related risks and opportunities, the Company is assessing the impacts of the standard and will not carry out the voluntary adoption in 2024. The mandatory term for adoption is as of January 1, 2026.

ii) IFRS 18 Standard – Presentation and Disclosure of Financial Statements

IFRS 18 introduces sets of new requirements to foster consistency in the presentation and disclosure of financial statements. The main changes to the standard are as follows: i) New categories and subtotals in the statement of income: operational, investment, and financing; ii) Disclosure of non-GAAP metrics (EBITDA) in notes; and iii) Presentation of operating expenses specified by type. The Company is assessing the impacts of the standard to comply with the effective date of January 1, 2027.

3. Business combination

a) Policy

Fleury Group follows the CPC accounting standards and respective instructions of the regulatory body (CVM), in each business combination, applies accounting adjustment procedures in assets and liabilities acquired and assumed to fair value supported by an independent purchase price allocation (PPA) report.

The balances of identifiable net assets may change, as definitive amounts are established in the 12 months from the transaction closing date. The goodwill recorded will be realized according to the Group's strategic plan for tax purposes.

Methodology used to determine the fair values of business combinations

Property, plant and equipment: The fair value of these assets is determined based on quantifying the cost for a new, identical or similar item through market research, plus, when applicable, assembly and transportation expenses.

Client portfolio: The fair value of intangible assets arising from client relationships is calculated under the Multi Period Earning Excess Method (MPEEM) method, which uses the Churn Rates as an approach.

Legal risks: The fair value of contingent liabilities is calculated under the advice of legal counsel.

Brands: The related fair value used the Royalty Relief method, estimating the value of intangible assets, by capitalizing the royalties saved due to the company owning these assets.

b) Acquisition of the companies comprising the São Lucas Centro de Diagnóstico Group

On August 08, 2024, Fleury S.A. completed the acquisition of all the shares issued by the companies comprising the São Lucas Centro de Diagnóstico Group. The Group, composed of five companies, was acquired for the amount of R\$ 69,786, of which R\$ 42,386 was paid in cash and R\$ 27,400 was retained for compensation purposes.

i) Identifiable net assets acquired and goodwill – of the companies comprising São Lucas Centro de Diagnóstico

The estimated allocation of the amount paid was based on an assessment of the fair value of net assets acquired from companies that make up São Lucas Centro de Diagnóstico on August 8, 2024 (date of obtaining control).

Assets	R\$	Liabilities	R\$
Cash and cash equivalents	115	Suppliers	1,971
Accounts receivable	721	Tax liabilities	329
Inventory	270	Labor obligations	478
Recoverable taxes	296	Lease	6,445
Other assets	1,609	Provision for legal risks	20
Investment	1,012	Other liabilities	350
Property, plant and equipment	12,893	Liabilities	9,593
Intangible assets	242		
Right-of-use	6,426	Shareholders' equity	13,991
Total assets	23,584	Total liabilities and shareholders' equity	23,584

(a) The balance of accounts receivable is net of estimated disallowance losses and defaults in the amount of R\$ 2,275.

ii) Estimate for allocation of transferred consideration price (preliminary):

Acquisition price	69,786
Shareholders' equity	13,991
Surplus - property, plant and equipment, net	3,119
Surplus of intangible assets – Brands	10,035
Provision for possible risks	(5,357)
Deferred tax	761
Shareholders' equity – fair value	22,549
Goodwill on business combination (goodwill)	47,237

4. Risk management

The main risk factors to which the company and its subsidiaries are exposed are financial, operational, environmental risks, including market, foreign exchange, interest rate, credit and liquidity risk. These risks, which are inherent to our activities, are managed through internal policies and controls supervised and monitored through monthly management reports.

Fair value hierarchy

The assumptions used by the Company to determine the hierarchy and disclose the fair values of financial instruments are as follows:

- Level 1: quoted price in active markets for identical assets or liabilities;

- Level 2: techniques that determine fair value based on observable factors, either directly or indirectly.
- Level 3: techniques based on internal methodologies that are not based on observable data in the market.

a) Accounting classification and fair values

Financial assets	Level 1	Level 2
Cash and cash equivalents	12,634	-
Securities	-	2,324,800
Accounts receivable	1,766,263	-
Other call option credits	18,179	-
Financial liabilities		
Suppliers	(647,545)	-
Lease	(1,303,459)	-
Financing, except supplier financing - drawee risk	(2,640)	-
Supplier financing - drawee risk	(23,341)	-
Debentures	-	(3,841,147)
Tax installments	(3,195)	-
Interest on own capital (JCP) and dividends paid	(160,906)	-
Accounts payable - Acquisition of companies	(333,913)	(8,889)
Balances at September 30, 2024	(677,923)	(1,525,236)
December 31, 2023	(864,688)	(1,828,309)

Due to the nature of balances, the fair value of the Company's financial instrument balances approximate their book values. The comparison did not present material differences.

b) Capital management

Fleury Group monitors capital based on the consolidated leverage ratio, as shown below:

	09/30/2024	12/31/2023
Financing and debentures, except supplier financing - drawee risk	3,843,786	2,797,883
Accounts payable - Acquisition of companies	342,802	397,673
Supplier financing - drawee risk	23,342	11,690
Cash and cash equivalents	(12,634)	(21,920)
Securities	(2,324,800)	(1,035,695)
Net debt	1,872,496	2,149,631
EBITDA LTM* (Earnings before interest, taxes, depreciation and amortization)	1,952,392	1,745,669
Leverage ratio (Net debt / EBITDA LTM*)	0.96	1.23

(*) LTM (last twelve months)

c) Financial and market risks

Liquidity risk

The chart below analyzes Fleury Group's liabilities and financial instruments, by maturity brackets, corresponding to the remaining period in the balance sheet up to the contractual date of maturity. The amounts disclosed are contracted (consolidated) undiscounted cash flows, and, therefore, they do not agree directly with the book values.

September 30, 2024	Book value	Amount contracted	≤01 year	01–02 years	02–05 years	>05 years
Debentures	3,841,147	5,266,992	862,696	847,733	2,973,882	582,681
Lease	1,303,459	1,798,016	384,635	348,638	555,037	509,706
Suppliers	647,545	647,545	647,545	-	-	-
Accounts payable - Acquisition of companies	342,802	498,722	39,865	80,701	172,445	205,711
Other liabilities	21,852	21,852	21,852	-	-	-
Supplier financing - drawee risk	23,342	23,342	23,342	-	-	-
Financing	2,639	3,121	953	921	1,247	-
	6,182,786	8,259,590	1,980,888	1,277,993	3,702,611	1,298,098

Foreign exchange risk

The Fleury Group uses derivatives to hedge exposures to foreign currency of certain suppliers of inputs. Derivatives are recognized at fair value on their execution date and remeasured on a monthly basis. The effects on income (loss) are recognized in Financial income and/or expenses.

The equity balance of these liabilities as at September 30, 2024 is R\$ 6,309, and the net derivative of this operation is R\$ 38.

a) Operational and Environmental Risk Management

The operational and environmental risk management governance policies are consistent with those adopted and disclosed in the annual financial statements of Fleury S.A. for the year ended December 31, 2023.

b) Statement of sensitivity analysis

Sensitivity analysis for interest rate changes

To calculate the probable scenario, the projections disclosed by the Market Focus Report published by the Central Bank of Brazil on September 30, 2024 were used. The "Possible" and "Remote" scenarios consider an increase in this rate of 0.50 p.a.

The results in nominal terms were as follows:

	Book balance	Probable	Possible	Remote
	CDI (p.a.)	10.65%	11.15%	11.65%
Interest earning bank deposits - securities	2,324,800	247,591	259,215	270,839
Debentures	(3,841,147)	(409,082)	(428,288)	(447,494)
Net exposure in CDI	(1,516,347)	(161,491)	(169,073)	(176,655)

5. Securities

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Fund shares - Pegged to the DI rate (a)	1,740,654	640,566	2,303,213	1,016,095
BANK DEPOSIT CERTIFICATES (CDB)	21,108	19,408	21,108	19,407
Kortex Venture Capital - Fixed income funds	26,190	14,911	479	193
Total	1,787,952	674,885	2,324,800	1,035,695
Current	1,740,653	640,566	2,222,581	902,213
Non-current	47,299	34,319	102,219	133,482

(a) Remunerated at the weighted average rate of 106.30% of CDI in September 2024 (105.76% in December 2023).

(a) Changes in the financial investments balance (securities + investments with daily liquidity)

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Opening balance	674,885	1,207,438	1,035,695	1,413,875
Investment	3,134,627	2,455,328	4,622,223	4,166,126
Business combination	-	-	-	15,064
Earnings	88,086	108,900	124,518	151,273
Redemption	(2,109,646)	(3,096,781)	(3,457,636)	(4,710,643)
Total	1,787,952	674,885	2,324,800	1,035,695

6. Accounts receivable

a) Breakdown of balance

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Amounts billed	793,220	662,379	1,279,119	1,076,437
Amounts to be billed	207,307	179,788	566,525	474,497
	1,000,527	842,167	1,845,644	1,550,934
Estimated losses from disallowances and default	(48,680)	(21,172)	(79,381)	(43,192)
Total	951,847	820,995	1,766,263	1,507,742
Current	951,847	820,995	1,763,847	1,505,194
Non-current	-	-	2,416	2,548

The Company and its subsidiaries have a certain degree of concentration in their client portfolios. As of September 30, 2024, the six main clients accounted for 55.97% of the total portfolio (48.89% as of December 31, 2023).

b) Aging analysis

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Not yet due	803,559	695,288	1,499,167	1,300,368
Overdue				
≤120	108,807	96,676	211,823	170,357
121–360	77,673	47,507	110,976	71,688
>361	10,488	2,696	23,678	8,521
Total	1,000,527	842,167	1,845,644	1,550,934

c) Changes in estimated losses from disallowances and default

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Balance at the beginning of the period	(21,172)	(12,915)	(43,192)	(14,566)
Additions of disallowances and default (Notes 26 and 30)	(71,437)	(31,888)	(93,102)	(43,090)
Business combination (a)	-	-	(2,275)	(17,887)
Write-off of non-collectible securities	43,929	29,291	59,188	39,953
Balance at the end of the period	(48,680)	(15,512)	(79,381)	(35,590)

(a) Additional information (Note 3) – Business combination.

7. Inventories

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Diagnostic kits	26,536	27,881	67,767	59,645
Nursing and sample collection materials	14,497	13,747	22,893	16,810
Auxiliary laboratory materials (Infusion)	1,247	1,537	21,015	23,451
Auxiliary laboratory materials	11,998	9,881	14,757	22,151
Administrative, promotional and other materials	3,876	3,672	8,950	8,669
Good for resale	-	-	2,773	2,499
Auxiliary laboratory materials (Ophthalmology)	-	-	1,356	1,704
Total	58,154	56,718	139,511	134,929

8. Recoverable taxes

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
ISS	7,014	7,748	8,332	8,737
PIS AND COFINS	-	378	3,884	2,107
ICMS	-	-	2,979	2,562
INSS	850	1,421	1,165	6,874
Total	7,864	9,547	16,360	20,280

9. Other assets

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Advance to suppliers	8,933	10,069	29,780	30,024
Employee credits/payroll	14,579	17,789	21,756	21,318
Costs with obtaining contracts (a)	20,837	17,853	20,837	17,853
Reimbursement of insurance/reimbursements	15,433	-	19,031	-
Financial asset - Call option Vita (b)	-	-	18,179	18,179
Prepaid expenses (c)	9,574	5,679	14,285	11,336
Rental advances	409	3,215	409	3,215
Other credits receivable	1,510	1,027	3,996	2,167
Total	71,275	55,632	128,273	104,092
Current	44,893	26,299	83,678	56,535
Non-current	26,382	29,333	44,595	47,557

(a) Refers to a partnership agreement with hospitals to obtain a contract to provide clinical analysis services. The amounts are amortized over the contractual term.

(b) Pursuant to the purchase and sale agreement entered into by Fleury CPMA and sellers, CPMA has the option (right) to acquire the non-controlling interest that represents 33.33%.

(c) Basically expenses for renewal of licenses, insurance, IPTU tax, guarantees and helium gas.

10. Investments

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Direct/indirect subsidiary	4,541,250	4,173,900	21,676	21,834
Investees of the Kortex Fund	-	-	48,310	27,882
ABF Oncologia (JV)	12,279	14,491	12,279	14,491
Prontmed	12,000	12,000	12,000	12,000
Other interests	4,549	5,312	6,092	5,312
Total	4,570,078	4,205,703	100,357	81,519

Significant information about Parent Company's investments

Direct subsidiaries	Base Date	Interest in paid-up capital - %	Shares - Capital (qty)	Shareholders' equity	Income (loss) for the period
Fleury CPMA	09/30/2024	100%	1,021,594	987,881	32,821
	12/31/2023	100%	1,021,594	955,060	(9,418)
Hermes Pardini Group	09/30/2024	100%	1,196,122	1,590,249	186,486
	12/31/2023	100%	1,166,065	1,400,143	116,968
CIP Group	09/30/2024	100%	87,131	178,058	15,971
	12/31/2023	100%	79,611	143,707	37,211
Métodos	09/30/2024	100%	2,336	12,869	6,578
	12/31/2023	100%	2,336	6,854	5,266
Genesis	09/30/2024	55%	89,217	72,781	(16,584)
	12/31/2023	-	-	-	-
São Lucas	09/30/2024	100%	22,225	16,593	1,602
	12/31/2023	-	-	-	-

Changes in balances of investments:

Parent Company – Fleury S.A., investor:

Investees	Balance at 12/31/2023	Full. Capital	Business combination (Note 3)	Equity in results of subsidiaries	Realization of surplus and loss	Realization of lawsuits (possible losses)	Other changes	Balance at 09/30/2024
IHP Group	2,916,585	30,000	-	186,486	(44,248)	9,148	-	3,097,971
Fleury CPMA	955,075	-	-	32,821	-	-	-	987,896
CIP Group	269,413	18,380	-	15,971	(60)	-	-	303,704
São Lucas	-	1,000	69,786	1,602	-	-	-	72,388
Genesis	-	49,293	-	(9,121)	-	-	-	40,172
Métodos	32,827	-	-	6,578	(286)	-	-	39,119
ABPF Oncologia	14,491	-	-	(2,212)	-	-	-	12,279
Prontmed	12,000	-	-	-	-	-	-	12,000
Other	5,312	-	-	-	-	-	(763)	4,549
	4,205,703	98,673	69,786	232,125	(44,594)	9,148	(763)	4,570,078

Changes - Consolidated:

Investor	Investees	Balance at 12/31/2023	Full. Capital	Business combination (Note 3)	Equity in results of subsidiaries	Surplus NOTE 10	Other changes	Balance at 09/30/2024
Kortex	Sundry	27,882	20,304	-	-	-	124	48,310
Fleury/CPMA	Acquired	21,834	-	-	-	(12,492)	12,334	21,676
Fleury S.A.	ABPF Oncologia	14,491	-	-	(2,212)	-	-	12,279
Fleury S.A.	Prontmed	12,000	-	-	-	-	-	12,000
Fleury S.A.	Other	5,312	-	1,712	-	-	(932)	6,092
Total		81,519	20,304	1,712	(2,212)	(12,492)	11,526	100,357

11. Property, plant and equipment and intangible assets

a) Breakdown of balance of property, plant and equipment

Parent Company	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance	
				09/30/2024	12/31/2023
Machinery and equipment	10	931,059	(527,435)	403,624	401,322
Leasehold improvements	20	659,882	(441,859)	218,023	221,511
Facilities	10	351,724	(285,361)	66,363	64,888
Construction in progress	-	44,874	-	44,874	70,469
IT equipment	20	123,428	(102,425)	21,003	24,830
Properties	2	27,759	(8,121)	19,638	19,988
Furniture and fixtures	10	56,815	(42,792)	14,023	13,979
Land	-	13,637	-	13,637	13,637
Vehicles	20	730	(643)	87	90
Total		2,209,908	(1,408,636)	801,272	830,714

Consolidated	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance	
				09/30/2024	12/31/2023
Machinery and equipment	10	1,650,551	(937,982)	712,569	707,548
Leasehold improvements	20	931,705	(555,578)	376,127	377,489
Facilities	10	406,678	(329,595)	77,083	71,956
Construction in progress	-	55,193	-	55,193	73,035
IT equipment	20	201,227	(160,216)	41,011	45,784
Furniture and fixtures	10	112,671	(76,195)	36,476	38,380
Properties	2	32,649	(10,643)	22,006	19,987
Land	-	13,637	-	13,637	13,637
Vehicles	20	3,880	(3,399)	481	676
Total		3,408,191	(2,073,608)	1,334,583	1,348,492

b) Changes in property, plant and equipment balances

Parent Company	Balance at 12/31/2023	Additions	Net write-offs (a)	Depreciation	Reclass./ Transfer	Balance at 09/30/2024
Machinery and equipment	401,322	12,939	(18,393)	(45,697)	53,453	403,624
Leasehold improvements	221,511	33,041	(686)	(49,788)	13,945	218,023
Facilities	64,888	4,207	(2,993)	(8,306)	8,567	66,363
Construction in progress	70,469	51,025	-	-	(76,620)	44,874
IT equipment	24,830	2,798	(122)	(6,517)	14	21,003
Properties	19,988	-	-	(350)	-	19,638
Furniture and fixtures	13,979	444	(52)	(1,799)	1,451	14,023
Land	13,637	-	-	-	-	13,637
Vehicles	90	-	-	(3)	-	87
Total	830,714	104,454	(22,246)	(112,460)	810	801,272

(a) They mainly refer to the contribution made in Genesis (R\$ 15,646), as mentioned in Operations, 1.2 New Business – Genesis.

Parent Company	Balance at 12/31/2022	Additions	Net write-offs	Depreciation	Merger	Reclass./ Transfer	Balance at 09/30/2023
Machinery and equipment	382,551	23,133	(1,498)	(45,397)	847	43,539	403,175
Leasehold improvements	144,712	18,168	(89)	(50,785)	1,129	115,165	228,300
Facilities	53,257	8,160	(565)	(14,613)	446	20,145	66,830
Construction in progress	176,380	43,859	(250)	-	-	(181,389)	38,600
IT equipment	30,258	3,931	-	(7,791)	436	505	27,339
Properties	20,645	-	(193)	(349)	-	-	20,103
Furniture and fixtures	11,877	188	(141)	(1,788)	102	4,218	14,456
Land	13,637	-	-	-	-	-	13,637
Vehicles	62	-	-	29	-	-	91
Total	833,379	97,439	(2,736)	(120,694)	2,960	2,183	812,531

Consolidated	Balance at 12/31/2023	Business combination (Note 3)	Additions	Write-offs	Depreciation	Reclass./ Transfer	Surplus and loss NOTE 3	Genesis Operation (a)	Balance at 09/30/2024
Machinery and equipment	707,548	10,146	37,369	(4,321)	(104,407)	56,076	3,056	7,102	712,569
Leasehold improvements	377,489	1,781	46,348	(783)	(62,686)	13,978	-	-	376,127
Facilities	71,956	251	4,547	(883)	(8,846)	10,058	-	-	77,083
Construction in progress	73,035	-	63,791	(61)	-	(84,375)	-	2,803	55,193
IT equipment	45,784	181	2,461	(142)	(10,899)	3,461	-	165	41,011
Furniture and fixtures	38,380	343	1,687	(111)	(5,240)	1,417	-	-	36,476
Properties	19,987	191	-	-	(349)	2,177	-	-	22,006
Land	13,637	-	-	-	-	-	-	-	13,637
Vehicles	676	-	-	(35)	(223)	-	63	-	481
Total	1,348,492	12,893	156,203	(6,336)	(192,650)	2,792	3,119	10,070	1,334,583

(a) They refer to net assets on the initial date of consolidation, as mentioned in the Operations, 1.2 New Businesses - Genesis.

Consolidated	Balance at 12/31/2022	Business combination	Additions	Net write-offs	Depreciation	Surplus and loss	Reclass./ Transfer	Balance at 09/30/2023
Machinery and equipment	428,723	187,047	44,186	(1,734)	(75,083)	99,811	44,218	727,168
Leasehold improvements	170,578	130,454	26,246	(123)	(59,823)	(263)	115,754	382,823
Facilities	58,838	2,504	8,288	(650)	(15,384)	1,613	20,226	75,435
IT equipment	35,355	8,401	7,223	(412)	(10,991)	6,560	513	46,649
Construction in progress	177,790	447	45,094	(258)	-	-	(183,240)	39,833
Furniture and fixtures	19,472	14,394	1,744	(377)	(4,132)	7,375	4,241	42,717
Properties	20,645	-	-	(194)	(349)	-	-	20,102
Land	13,637	-	-	-	-	-	-	13,637
Vehicles	845	386	-	-	(454)	76	-	853
Total	925,883	343,633	132,781	(3,748)	(166,216)	115,172	1,712	1,349,217

c) Balance of intangible assets

Parent Company	Average annual amortization rate (%)	Cost	Accumulated amortization	Net balance	
				09/30/2024	12/31/2023
Goodwill - Future profitability	-	1,817,692	(44,413)	1,773,279	1,773,279
Licenses and software	20	873,728	(681,705)	192,023	168,127
Construction in progress	-	95,247	-	95,247	139,790
Trademarks and patents	7	91,017	(10,957)	80,060	80,300
Internally developed products	-	2,950	-	2,950	6,690
Total		2,880,634	(737,075)	2,143,559	2,168,186

Consolidated	Average annual amortization rate (%)	Cost	Accumulated amortization	Net balance	
				09/30/2024	12/31/2023
Goodwill - Future profitability	-	4,316,682	(45,213)	4,271,469	4,223,505
Trademarks and patents	7	766,799	(23,755)	743,044	722,819
Client contracts	10	553,117	(226,116)	327,001	352,391
Licenses and software	20	1,134,686	(815,621)	319,065	303,321
Construction in progress	-	125,717	-	125,717	160,211
Commercial points	-	42,743	(10,330)	32,413	35,619
Internally developed products	-	13,942	(2,348)	11,594	9,634
Non-competition agreement	7	867	(867)	-	6
Total		6,954,553	(1,124,250)	5,830,303	5,807,506

d) Changes in intangible asset balances

Parent Company	Balance at 12/31/2023	Additions	Write-offs	Amortization	Transfers	Balance at 09/30/2024
Goodwill - Future profitability	1,773,279	-	-	-	-	1,773,279
Licenses and software	168,127	58,020	(2,743)	(107,011)	75,630	192,023
Construction in progress	139,790	32,057	(160)	-	(76,440)	95,247
Trademarks and patents	80,300	-	-	(240)	-	80,060
Internally developed products	6,690	1,991	(5,731)	-	-	2,950
Total	2,168,186	92,068	(8,634)	(107,251)	(810)	2,143,559

Parent Company	Balance at 12/31/2022	Additions	Write-offs	Amortization	Merger	Transfers	Balance at 09/30/2023
Goodwill - Future profitability	1,467,728	-	-	-	304,200	-	1,771,928
Licenses and software	181,891	47,814	(436)	(92,473)	-	21,966	158,762
Construction in progress	89,255	64,403	(35)	-	349	(24,149)	129,823
Trademarks and patents	3,390	-	-	(252)	77,246	-	80,384
Internally developed products	6,690	-	-	-	-	-	6,690
Total	1,748,954	112,217	(471)	(92,725)	381,795	(2,183)	2,147,587

Consolidated	Balance at 12/31/2023	Business combination (Note 3)	Additions	Write-offs	Amortization	Reclass. / Trans.	Surplus - Note 09	Genesis Operation (a)	Balance at 09/30/2024
Goodwill - Future profitability	4,223,505	47,237	-	-	-	(457)	1,184	-	4,271,469
Trademarks and patents	722,819	10,035	-	-	(2,757)	454	12,493	-	743,044
Client contracts	352,391	-	-	-	(25,390)	-	-	-	327,001
Licenses and software	303,321	242	73,136	(1,346)	(139,382)	80,482	-	2,612	319,065
Construction in progress	160,211	-	48,880	(2,454)	-	(85,993)	-	5,073	125,717
Commercial points	35,619	-	-	-	(3,206)	-	-	-	32,413
Internally developed products	9,634	-	2,181	(1,991)	(952)	2,722	-	-	11,594
Non-competition agreement	6	-	-	-	(6)	-	-	-	-
Total	5,807,506	57,514	124,197	(5,791)	(171,693)	(2,792)	13,677	7,685	5,830,303

Consolidated	Balance at 12/31/2022	Fair value upon acquisition of subsidiaries	Business combination	Additions	Write-offs	Amortization	Reclass./Trans.	Surplus/loss	Balance at 09/30/2023
Goodwill - Future profitability	2,566,748	895,716	708,024	-	-	-	-	-	4,170,488
Trademarks and patents	247,544	426,984	69,770	-	-	(1,650)	-	(10,381)	732,267
Licenses and software	241,922	-	75,879	53,562	(401)	(114,792)	43,981	-	300,151
Construction in progress	96,087	-	18,829	77,327	(59)	-	(47,234)	-	144,950
Internally developed products	6,690	-	2,046	11	-	(351)	1,540	-	9,936
Client contracts	735	350,319	14,244	-	-	(15,770)	-	(93)	349,435
Commercial points	-	-	38,470	-	-	(1,782)	-	-	36,688
Non-competition agreement	200	-	-	-	-	-	-	(60)	140
Total	3,159,926	1,673,019	927,262	130,900	(460)	(134,345)	(1,713)	(10,534)	5,744,055

12.Right-of-use

a) Balances

Parent Company	Average annual depreciation rate (%)	Cost	Accumulated amortization	Net balance 09/30/2024	Net balance 12/31/2023
Properties	13	1,264,278	(604,375)	659,903	739,420
Machinery and equipment	20	178,320	(106,170)	72,150	95,559
IT equipment	25	48,360	(31,468)	16,892	12,534
Vehicles	50	19,255	(17,121)	2,134	5,041
Total		1,510,213	(759,134)	751,079	852,554

Consolidated	Average annual depreciation rate (%)	Cost	Accumulated amortization	Net balance	
				09/30/2024	12/31/2023
Properties	13	1,799,076	(823,240)	975,836	1,068,353
Machinery and equipment	20	333,490	(191,941)	141,549	180,711
IT equipment	25	69,882	(39,791)	30,091	26,072
Vehicles	50	45,274	(33,344)	11,930	19,959
Total		2,247,722	(1,088,316)	1,159,406	1,295,095

b) Changes

Parent Company	Balance at 12/31/2023	Addition	Renegotiations	Decrease	Amortizations	Balance at 09/30/2024
Properties	739,420	26,381	2,566	(11,852)	(96,612)	659,903
Machinery and equipment	95,559	-	-	-	(23,409)	72,150
IT equipment	12,534	9,444	-	(8)	(5,078)	16,892
Vehicles	5,041	-	-	-	(2,907)	2,134
Total	852,554	35,825	2,566	(11,860)	(128,006)	751,079

Parent Company	Balance at 12/31/2022	Additions	Renegotiations	Amortization	Write-offs	Merger	Balance at 09/30/2023
Properties	808,832	53,153	13,322	(93,473)	(32,787)	22,008	771,055
Machinery and equipment	83,800	43,777	1,369	(25,196)	-	-	103,750
IT equipment	19,048	2,070	41	(6,310)	(857)	-	13,992
Vehicles	7,823	1,942	314	(3,615)	(352)	-	6,112
Total	919,503	100,942	15,046	(128,594)	(33,996)	22,008	894,909

Consolidated	Balance at 12/31/2023	Business combination (Note 3)	Addition	Renegotiations	Decrease	Amortizations	Other changes	Balance at 09/30/2024
Properties	1,068,353	6,445	62,315	6,972	(16,269)	(152,164)	184	975,836
Machinery and equipment	180,711	-	8,549	49	(1,705)	(46,028)	(27)	141,549
IT equipment	26,072	-	11,511	716	(17)	(8,191)	-	30,091
Vehicles	19,959	-	2,669	(101)	(3,356)	(7,241)	-	11,930
Total	1,295,095	6,445	85,044	7,636	(21,347)	(213,624)	157	1,159,406

Consolidated	Balance at 12/31/2022	Business combination	Additions	Renegotiations	Amortization	Write-offs	Balance at 09/30/2023
Properties	908,678	221,724	63,405	33,236	(133,907)	(36,781)	1,056,355
Machinery and equipment	86,683	83,568	49,610	8,443	(37,135)	(705)	190,464
IT equipment	19,103	14,203	2,453	699	(7,808)	(857)	27,793
Vehicles	7,823	17,302	2,578	803	(6,088)	(533)	21,885
Total	1,022,287	336,797	118,046	43,181	(184,938)	(38,876)	1,296,497

13. Suppliers

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Direct material and test intermediation	118,071	76,597	340,360	242,639
Medical services	56,307	60,733	110,769	109,598
Real estate and utilities	33,800	37,102	43,877	62,627
Suppliers of property, plant and equipment - CapEx	32,828	66,188	43,482	80,211
Outsourced services	18,201	18,844	41,360	53,162
General expenses	17,066	12,041	31,979	25,154
IT and telecommunications	12,391	18,628	22,583	30,056
Marketing	6,338	7,797	8,113	9,483
Institutional and legal matters	4,863	5,130	5,022	7,483
Total	299,865	303,060	647,545	620,413

14. Financing

Fleury group has supplier financing - drawee risk transaction mainly with Banco Itaú with the following balances:

Changes – Parent Company	Balance at 12/31/2023	Other operations	Balance at 09/30/2024
Supplier financing - drawee risk	10,162	8,631	18,793

In the Consolidated, changes are as follows:

Changes – Consolidated	Balance at 12/31/2023	Interest incurred	Interest paid	Amortization of principal	Other operations (a)	Balance at 09/30/2024
Supplier financing - drawee risk	11,690	-	-	-	11,651	23,341
FINEP	3,204	144	(135)	(573)	-	2,640
Total	14,894	144	(135)	(573)	11,651	25,981
Current	12,473					24,133
Non-current	2,421					1,848

(a) Refers to changes during the period, considering settlements/write-offs and new hires.

Consolidated	Balance at 12/31/2022	Business combination	Swap	Exchange- rate change	Interest incurred	Interest paid	Amortization of principal	Other operations	Balance at 09/30/2023
Supplier financing - drawee risk	12,074	-	-	-	-	-	-	(3,612)	8,462
BNDES FINAME	465	-	-	-	7	(7)	(387)	-	78
Bank Credit Bill (CCB)	299	-	-	-	79	-	(358)	2	22
FINEP	-	3,694	-	-	103	(90)	(317)	-	3,390
Working capital	-	431,461	10,525	(16,523)	9,319	(5,037)	(92,017)	-	337,728
Total	12,838	435,155	10,525	(16,523)	9,508	(5,134)	(93,079)	(3,610)	349,680
Current	12,838								347,068
Non-current	-								2,612

15. Debentures

a) Balances – Parent Company

	Issue amount (R\$)	Quantity	Final maturity	Semi-annual interest	Total issued
5 th issue – 1 st series	1,000	200,000	Dec 2024	CDI + 0.90% p.a.	200,000
5 th issue – 2 nd series	1,000	300,000	Dec 2027	CDI + 1.20% p.a.	300,000
6 th issue – 1 st series	1,000	250,000	July 2025	CDI + 1.35% p.a.	250,000
6 th issue – 2 nd series	1,000	375,000	July 2026	CDI + 1.50% p.a.	375,000
6 th issue – 3 rd series	1,000	375,000	July 2028	CDI + 1.75% p.a.	375,000
7 th issue – 1 st series	1,000	350,000	Apr 2027	CDI + 1.35% p.a.	350,000
7 th issue – 2 nd series	1,000	350,000	Apr-2029	CDI + 1.55% p.a.	350,000
8 th issue – single series	1,000	500,000	Oct 2028	CDI + 1.23% p.a.	500,000
9 th Issue – 1 st series (a)	1,000	500,000	May 2029	CDI + 0.55% p.a.	500,000
9 th issue – 2 nd series (a)	1,000	500,000	May 2031	CDI + 0.67% p.a.	500,000

(a) The Company placed a ninth issue of debentures public offering of simple debentures with restricted placement efforts, in two series. These debentures will be amortized in a single installment upon maturity (May 2029 for the first series and May 2031 for the second series).

The Company used the proceeds from debentures placements for working capital purposes, under its cash strategy, to extend its debt tenures and retain funds for investments and acquisitions in the coming years. The debentures issued are unsecured and not convertible into shares.

Changes in debentures

Brazilian Reais	12/31/2023	Funding	Interest incurred	Interest paid	Amortization – Commission	09/30/2024
5 th issue – 1 st series	200,758		17,139	(11,357)		206,540
5 th issue – 2 nd series	301,165		26,414	(17,496)		310,083
6 th issue – 1 st series	266,246		22,301	(31,754)		256,793
6 th issue – 2 nd series	399,649		33,892	(48,214)		385,327
6 th Issue – 3 rd series	400,114		34,623	(49,184)		385,553
7 th issue – 1 st series	358,267		31,440	(21,559)		368,148
7 th issue – 2 nd series	358,395		31,995	(21,917)		368,473
8 th issue – single series	511,431		44,431	(30,454)		525,408
9 th issue – 1 st series		500,000	18,602			518,602
9 th issue – 1 st series		500,000	18,818			518,818
Commissions (5 th , 6 th , 7 th , 8 th and 9 th Issue)	(1,346)	(1,598)			346	(2,598)
Total	2,794,679	998,402	279,655	(231,935)	346	3,841,147
Current	295,622					593,175
Non-current	2,499,057					3,247,972

The portion recognized in Non-current liabilities as of September 30, 2024 (except for commissions) matured as follows:

Maturity	5 th issue 2 nd series	6 th issue 2 nd series	6 th issue 3 rd series	7 th issue 1 st series	7 th issue 2 nd series	8 th issue Single series	9 th issue 1 st series	9 th issue 2 nd series	Consolidated
2025	100,000	-	-	-	-	-	-	-	100,000
2026	100,000	375,000	-	-	-	-	-	-	475,000
2027	100,000	-	-	350,000	-	250,000	-	-	700,000
2028	-	-	375,000	-	-	250,000	250,000	-	875,000
2029	-	-	-	-	350,000	-	250,000	-	600,000
2030	-	-	-	-	-	-	-	250,000	250,000
2031	-	-	-	-	-	-	-	250,000	250,000
Total	300,000	375,000	375,000	350,000	350,000	500,000	500,000	500,000	3,250,000

Covenants

The debentures are subject to financial covenants, and their maturity may be accelerated in the event the Company fails to comply with the following financial ratio:

- Net financial debt/EBITDA ratio lower than or equal to 3.0 times.

As of September 30, 2024, Fleury Group was in compliance with this financial ratio, the calculation of which is equivalent to financial leverage, as described in Note 4 (b), in addition to being in compliance with the other non-financial covenants.

ESG targets

The 6th issue of debentures is linked to ESG (Environmental, Social and Corporate Governance) Performance targets.

The sustainable key performance indicator ("SKPI's") must be observed on each verification date, also monitoring the targets, definitions and methods of calculation provided below:

Topic	SKPI	First Measurement	Second Measurement
		Base date 12/31/2023	Base date 12/31/2025
Biological Waste Management	Reduction of Biological Waste Generation Index	Index lower than or equal to 0.0115 kg/exam, which corresponds to a reduction of 14.12%.	Index lower than or equal to 0.0107 kg/exam, which corresponds to a reduction of 20.54%.
		Base date 06/30/2024	Base date 06/30/2026
Access to healthcare for patients from C, D and E social classes	Number of clients from social classes C, D, and E who use any DCT service from Saúde ID.	250,000 accumulated clients from these social classes.	1,000,000 accumulated clients from these social classes.

If certain targets for biological waste management and access to health are not met, as well as obligations linked to key sustainable performance indicators related to such targets are not met within the deadlines established in the Indenture, the spreads will increase by up to (i) 0.125% per annum in relation to the first series; (ii) 0.25% per annum in relation to the second series; and (iii) 0.35% per annum regarding the Third Series.

As of September 30, 2024, the Fleury Group is in compliance and there are no indications that these targets will not be met in the next measurements. The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 15 - Debentures, of the financial statements for the year ended December 31, 2023.

16. Leases

As of September 30, 2024, the lease liabilities are as follows:

a) Minimum lease payments:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
≤01 year	240,915	250,797	392,025	390,538
>01 year	1,049,219	1,206,409	1,450,978	1,667,407
	1,290,134	1,457,206	1,843,003	2,057,945
(-) Future financial charges	(439,804)	(506,890)	(539,544)	(626,469)
Present value of minimum payments	850,330	950,316	1,303,459	1,431,476
Current	169,483	169,531	288,153	272,067
Non-current	680,847	780,785	1,015,306	1,159,409

The non-current portion matures as of September 30, 2024 are as follows:

	Parent Company	Consolidated
2025	233,015	277,265
2026	215,511	314,246
>2027	232,321	423,795
Total	680,847	1,015,306

Below are the changes in lease balances:

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Balance at the beginning of the period	950,316	1,009,601	1,431,476	1,118,249
Realization of adjustment to present value	65,696	73,492	94,341	92,970
New agreements	35,825	100,942	85,044	118,046
Indexation accrual	2,566	15,047	7,636	43,181
Business combination (Note 3)	-	-	6,445	366,747
Write-off	(12,228)	(39,386)	(20,621)	(44,656)
Amortization of interest	(65,696)	(73,492)	(94,384)	(84,798)
Amortization of principal	(126,149)	(118,671)	(206,602)	(179,143)
Merger of companies	-	23,002	-	-
Other changes	-	-	124	-
Balance at the end of the period	850,330	990,535	1,303,459	1,430,596

b) Discount rate:

The weighted average discount rates applied to lease contracts as of September 30, 2024 are shown below:

Term of the agreements	Rates p.a.
	Consolidated
01–05 years	7.58%
06–10 years	8.16%
>10 years	8.20%

c) Impact on income (loss) for the period:

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Depreciation of right-of-use	128,006	128,594	213,624	184,938
Appropriation of interest of leases	65,696	73,492	94,341	92,970
Income (loss) from write-off in the period	368	5,390	(726)	5,780

17. Labor obligations

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Provision for vacation and social security charges	80,835	82,221	141,952	140,649
Provision for 13 th salary payable and charges	45,477	-	76,589	-
Salaries and social security charges payable	33,926	27,599	63,470	48,505
Provision for profit sharing	40,419	55,740	62,574	78,553
Commission and Bonus	28,486	33,617	30,010	36,632
Provision for health care	16,493	16,552	16,493	16,521
Provision for overtime	1,454	7,698	6,871	10,491
Other	1,354	3,078	4,773	7,638
Total	248,444	226,505	402,732	338,989

18. Obligations and tax installments

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
ISS on turnover	21,130	18,667	43,752	36,637
PIS/COFINS on Billing	3,636	660	10,246	6,824
PIS, COFINS, CSRF	3,175	2,859	5,344	4,782
WITHHOLDING INCOME TAX (IRRF)	1,452	1,431	2,990	2,666
REFIS installment plan – Law 11.941	438	3,871	1,956	20,626
Withholding INSS	1,023	976	1,440	1,215
Other	1,247	1,533	2,653	3,195
Total	32,101	29,997	68,381	75,945
Current	32,084	28,522	66,146	63,016
Non-current	17	1,475	2,235	12,929

As of September 30, 2024, the non-current portion matures as follows:

	Consolidated
2025	1,226
2026	291
>2027	718
Total	2,235

19. Accounts payable – Acquisition of companies

Relates to obligations assumed on acquisition of companies, to be settled as provided for in the contracts, updated monthly mainly based on IGP-M FGV and IPCA IBGE.

The balances are recorded at present value and therefore may differ from the amounts in the acquisition documents.

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
SAHA	-	-	100,684	100,606
Marcelo Magalhães	39,030	36,440	39,030	36,440
São Lucas	27,803	-	27,803	-
Lafe (a)	-	-	22,916	23,324
Vita	-	-	21,146	20,645
Diagmax (a)	21,108	19,429	21,108	19,429
LPA	-	-	17,991	16,653
CIP	17,066	15,803	17,066	15,803
Pretti	-	-	9,373	8,679
Bioclinico	-	-	9,352	10,560
IACS	-	-	8,889	69,325
Moacir	-	-	8,261	11,854
Other (a)	7,414	9,588	39,183	64,355
Total	112,421	81,260	342,802	397,673
Current	3,399	4,529	37,072	31,097
Non-current	109,022	76,731	305,730	366,576

(a) Includes R\$ 55,922 withheld from the sellers as an escrow deposit, classified as securities (Note 5).

Changes in obligations for purchase of investments are as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Opening balance	81,260	88,428	397,673	316,664
Acquisitions of companies	69,786	45,984	69,786	22,052
Liabilities from acquired companies	-	-	-	197,673
Indexation accrual	6,564	8,429	43,743	33,903
Payments	(45,181)	(53,195)	(150,026)	(126,265)
Other	(8)	(8,386)	(18,374)	(46,354)
Total	112,421	81,260	342,802	397,673

Non-current balances are shown as follows:

	Parent Company	Consolidated
2026	21,108	77,285
2027	31,289	90,854
>2028	56,625	137,591
Total	109,022	305,730

20. Other liabilities

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Advance from clients	1,667	-	11,180	26,371
Other accounts payable	5,896	6,797	10,224	8,642
Employee reimbursements	447	360	448	377
Total	8,010	7,157	21,852	35,390
Current	8,010	7,139	21,852	35,372
Non-current	-	18	-	18

21. Current and deferred income tax and social contribution

a) Balances

	Parent Company			Consolidated		
	Balance sheet		Income (loss)	Balance sheet		Income (loss)
	09/30/2024	12/31/2023	09/30/2024	09/30/2024	12/31/2023	09/30/2024
Tax loss carryforwards	-	-	-	50,601	46,675	3,926
Tax x accounting difference - leases	35,617	34,986	631	43,201	46,398	(3,197)
Provision for legal risks	19,914	15,556	4,358	27,269	20,397	6,872
Tax x accounting difference - depreciation	27,315	19,733	7,582	27,315	19,733	7,582
Losses on disallowances and default	16,551	7,199	9,352	25,546	13,040	12,506
Provision for profit sharing	13,743	18,952	(5,209)	20,641	26,395	(5,754)
Labor provisions	11,663	13,269	(1,606)	18,734	20,232	(1,498)
Indexation charges - Accounts payable from acquisitions	5,225	4,617	608	14,537	10,526	4,011
Provision for long-term incentives	10,087	10,563	(476)	10,087	10,563	(476)
Linearization of effective rate	6,777	-	6,777	6,777	-	6,777
Effects of goodwill amortization for tax purposes	(504,682)	(480,850)	(23,832)	(654,595)	(613,396)	(41,199)
Surplus (loss) on the acquisition of subsidiary	22,627	10,494	12,133	(133,490)	(146,303)	12,812
Other	(25)	32	(57)	(730)	(437)	(292)
Deferred tax assets (liabilities), net	(335,188)	(345,449)	10,261	(544,107)	(546,177)	2,070

Reflected on the balance sheet as follows:

	Parent Company	Consolidated
Opening balance at 12/31/2023	(345,449)	(546,177)
Tax income/(expenses) recognized in income (loss)	10,261	1,245
Changes in equity not affecting income (loss)	-	825
Deferred tax liabilities, net	(335,188)	(544,107)

We present below the deferred taxes by company for the period ended September 30, 2024:

	Deferred income tax and social contribution		Net balance	
	Assets	Liabilities	Parent Company	Consolidated
SantéCorp Ltda.	25,197			25,197
Laboratório Padrão S.A.	2,368			2,368
Vita Clínicas Medicina Especializada Ltda.	2,037			2,037
CPC – Centro de Patologia Clínica Ltda.	1,831			1,831
Laboratório de Dr. Paulo Azevedo Ltda. (LPA)	1,537			1,537
Saha Serviços Médicos e Hospitalares Ltda.	1,438			1,438
IACS - Instituto de Análises Clínicas de Santos S.A.	1,134			1,134
IRN - Instituto de Radiologia de Natal Ltda.	897			897
Centro de Infusões Pacaembu Ltda. ("CIP")	795	(720)		75
Toxicologia Pardini Laboratórios S.A.	490			490
Other companies	375			375
Subtotal of deferred assets, net	38,099	(720)		37,379
Fleury S.A.	188,763	(523,951)	(335,188)	(335,188)
Business combination - recorded in the investment group.	1,821	(114,972)		(113,151)
Instituto Hermes Pardini S.A. ("Hermes Pardini")	28,162	(119,692)		(91,530)
Fleury Centro de Procedimentos Médicos Avançados S.A. ("Fleury CPMA")	31,586	(73,203)		(41,617)
Subtotal deferred tax liabilities, net	250,332	(831,818)	(335,188)	(581,486)
Total deferred tax assets (liabilities)	288,431	(832,538)	(335,188)	(544,107)

In the Consolidated, deferred tax assets are expected to be realized as follows:

	Consolidated
≤12 months	150,005
>12 months	138,426
Total	288,431

a) Income tax and social contribution on net income, current and deferred, in income (loss) are reconciled as follows:

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Income before income tax (IRPJ) and social contribution (CSLL)	578,034	350,189	689,109	438,299
(x) Combined statutory nominal rate	34%	34%	34%	34%
(=) IRPJ and CSLL expense	(196,531)	(119,064)	(234,297)	(149,022)
Tax credits not recognized (*)	-	-	(10,819)	(28,830)
Interest on own capital	62,585	31,460	62,585	31,460
Effect of companies under the presumed profit tax regime	-	-	7,765	4,798
Linearization effect of the effective rate	6,777	38,343	6,777	42,117
Technological Innovation - "Lei do Bem"	1,054	1,597	4,426	1,597
Other permanent exclusions, net	1,409	1,142	870	(884)
Equity in results of subsidiaries	78,922	38,811	752	147
Income tax and social contribution expense	(45,784)	(7,711)	(161,941)	(98,617)
Current	(56,045)	(56,712)	(163,186)	(121,836)
Deferred	10,261	49,001	1,245	23,219
Effective rate - %	7.92%	2.20%	23.50%	22.50%

(*) Refers to deferred IRPJ and CSLL on balances of tax loss carryforwards and negative CSLL calculation bases not recorded in the period.

22.Provision for tax, labor, civil risks

a) Balances

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Tax	23,661	20,476	40,341	33,479
Civil	10,282	5,807	31,756	24,938
Labor	24,629	19,470	30,571	23,116
Subtotal	58,572	45,753	102,668	81,533
Loss on lawsuits	-	-	118,596	120,612
Judicial deposits (lawsuits assessed as probable losses)	(40,436)	(39,871)	(43,558)	(40,806)
Total	18,136	5,882	177,706	161,339
Judicial deposits (lawsuits assessed as possible and remote losses)				
- Classified as non-current assets)	(18,875)	(18,065)	(27,745)	(25,856)

b) Changes – Consolidated

	Balance at 12/31/2023	Addition/ Reversal	Realization of loss	Formation of loss (a)	Business combination (Note 3)	Reclassification/ Payments	Indexation accrual	Balance at 09/30/2024
Tax	33,479	5,732	-	-	20	(182)	1,293	40,342
Civil	24,938	463	-	-	-	616	5,739	31,756
Labor	23,116	9,274	-	-	-	(3,075)	1,253	30,568
Subtotal	81,533	15,469	-	-	20	(2,641)	8,285	102,666
Loss on lawsuits	120,612	-	(9,148)	5,357	-	1,775	-	118,596
Judicial deposits (lawsuits assessed as probable losses)	(40,806)	-	-	-	-	(5,627)	2,877	(43,556)
Total	161,339	15,469	(9,148)	5,357	20	(6,493)	11,162	177,706

(a) Loss measured in the business combination with São Lucas from lawsuits with likelihood of possible loss. (Note 3).

c) Lawsuits classified as probable losses, for which no provision is set up:

Tax

The Company is party to tax lawsuits that amount R\$ 40,342 as of September 30, 2024 (R\$ 33,479 as of December 31, 2023), primarily a challenge of the unconstitutionality of Law 11001/2001, which introduced ICMS (state VAT) on imports in the state of São Paulo. This law was enacted after Constitutional Amendment 33/2001 and before Supplementary Law 114/2002, therefore failing to comply with the legislative procedure required for the collection of the ICMS levied on import transactions carried out in the state of São Paulo. However, considering a statement with general repercussion issued by the Federal Supreme Court, which established that Law 11001/2001 was constitutional, the Company set up a provision to cover the related risks totaling R\$ 15,625 as of September 30, 2024 (R\$ 16,981 as of December 31, 2023).

Other proceedings arising from companies acquired by Fleury S.A. in 2023, involve the discussion about IRPJ and CSLL offsetting declared in PER/DCOMPs for the years 2011 to 2022, with a provision of R\$ 3,582 as of September 30, 2024 (R\$ 3,210 as of December 31, 2023).

Civil

The Company has lawsuits in the civil courts classified as probable losses totaling R\$ 31,753 as of September 30, 2024 (R\$ 24,938 as of December 31, 2023). Civil proceedings provisioned as a probable loss are those in which there is evidence that corroborates the probable occurrence of disbursement by the Company. Such proceedings are mostly demands.

Labor

The Company has lawsuits in the labor courts classified as probable losses at September 30, 2024, totaling R\$ 30,571 (R\$ 23,116 as of December 31, 2023), which (i) R\$ 27,786 (R\$ 21,334 as of December 31, 2023) refers to lawsuits (such as labor claims from former employees, class actions, annulment actions); (ii) R\$ 2,314 (R\$ 1,479 as of December 31, 2023) refer to joint liability lawsuits filed by employees of companies that provide specialized services to the Company on an outsourced basis and (iii) ongoing administrative proceedings, totaling R\$ 471 (R\$ 276 as of December 31, 2023).

d) Lawsuits classified as possible loss

As of September 30, 2024, the consolidated amount was approximately R\$ 651,455 (R\$ 614,650 as of December 31, 2023).

Administrative and judicial proceedings of a tax nature classified as possible loss total R\$ 409,433 (R\$ 394,634 as of December 31, 2023) being federal taxes, social security contributions, federal taxes of a different nature, state taxes and municipal taxes.

At the tax level, we are party to the judicial and administrative proceedings: (i) federal taxes of R\$ 215,240 (R\$ 201,736 as of December 31, 2023), which mainly refer to discussions involving the non-mandatory payment of federal taxes (IRPJ, CSLL, PIS and COFINS), the most representative being a claim of R\$ 28,267 referring to the Annulment Suit filed for the waiving of the tax credit arising from an administrative proceeding filed in 2012 aiming at the collection of IRPJ, CSLL, PIS and COFINS launched by arbitration of revenues from the company NKB (merged by Fleury S.A. in August 2009). Further amounts of R\$ 72,302 from lawsuits of the companies acquired by Fleury S.A. in 2011, (ii) social security contributions, totaling R\$ 62,056 (R\$ 60,245 as of December 31, 2023), and (iii) federal taxes of a different nature, totaling R\$ 10,246 (R\$ 15,442 as of December 31, 2023).

At the State tax level, the law lawsuits classified as possible losses totaled R\$ 5,847 (R\$ 9,715 as of December 31, 2023) and relate mainly to the challenge of ICMS levied on equipment imports.

At the Municipal tax level, the lawsuits classified as possible losses amounted to R\$ 116,044 (R\$ 104,347 as of December 31, 2023) and related mainly to cases involving the Tax on Services of any Nature (ISSQN).

At the Civil level, the Company has lawsuits classified as possible loss totaling R\$ 119,008 (R\$ 116,853 as of December 31, 2023), of which R\$ 57,068 (R\$ 46,094 as of December 31, 2023) related mainly to civil liability lawsuits with claims for property damages and mental distress arising, among other reasons, from alleged diagnostic error or procedural failure, and other lawsuits involving different claims totaling R\$ 61,940 (R\$ 70,759 as of December 31, 2023).

As of September 30, 2024, labor lawsuits classified as possible loss total R\$ 123,014 (R\$ 103,162 as of December 31, 2023) of which (i) R\$ 101,123 (R\$ 79,073 as of December 31, 2023) refer to lawsuits (such as labor claims of former employees, relief from judgment, public civil lawsuits, annulment and tax enforcement actions, enforcement action); (ii) R\$ 21,474 (R\$ 23,810 as of December 31, 2023) refer to joint liability lawsuits filed by employees of companies that provide specialized services to the Company on an outsourced basis and (iii) ongoing administrative proceedings, totaling R\$ 417 (R\$ 279 as of December 31, 2023).

Public civil actions

The Public Civil Actions in which the Company was mentioned which were disclosed in Note 22 of the financial statements as of December 31, 2023. These financial statements continue to be monitored, containing the following updates:

In the labor courts, the Company was summoned in a Public Civil Action (ACP) before the Labor Court of São Paulo, due to alleged failure to meet the legal quota of disabled employees. The Company, in its defense, proved that it made all possible efforts to comply with the legal provision, and the failure to meet the quota is due to facts beyond the Company's control, and there if favorable case law of the Supreme Labor Court. In support of this thesis, the lower court dismissed the ACP. The Labor Public Prosecutor's Office filed an Ordinary Appeal addressed to the Regional Labor Court of the 2nd Region, and the Regional Labor Court, acknowledging the proof of efforts made by the company, maintained the dismissal of the lawsuit. The Labor Prosecutor's Office filed an appeal, which was denied by the Regional Labor Court (TRT). An appeal was filed by the Public Prosecutor's Office, which will be judged by the Superior Labor Court (TST).

The Company was summoned in a Public Civil Action (ACP) pending before the Labor Courts of São Paulo, in which the Public Labor Ministry (MPT) pleads for Fleury's conviction due to the alleged noncompliance with rules related to workers' health and safety. The Company presented its defense proving the regularity of the requests made in the dispute. The decision extinguished all claims that conveyed obligations to do things related to health and safety, but ordered the Company to pay an indemnity for past damages, which is being discussed in an appeal pending judgment at the Regional Labor Court.

The Company is party to Collective Actions filed by the Union of Employees and Technicians in Laboratories, Blood Banks and Clinical Analysis of the State of Minas Gerais ("SINTRALAB/MG"), all in progress before the Labor Court of Minas Gerais, and seeking to condemn the Instituto Hermes Pardini ("IHP") to pay an additional hazard premium and deliver a Social Security Professional Profile for employees and former employees. The Company is defending itself in the lawsuits filed.

23.Related parties

Impacts on statement of income and balance sheet

Companies	Nature of the operation	Parent Company					
		Assets		Liabilities		Income (loss) - Income/(expense)	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	09/30/2023
Companhia Brasileira de Soluções e Serviços - Visa Vale	Service provider - Benefits (Meal Voucher)	2,684	47	10,559	8,751	(94,862)	-
Bradesco Vida e Previdência S.A.	Service Provider - Benefits (Private pension)	-	-	438	409	(5,096)	(4,682)
Bradesco Saúde S.A.	Service provider - Benefits (Healthcare plan – Employees)	-	-	3,134	16,890	(53,888)	(95,505)
Banco Bradesco S.A.	Sale of payroll and financial transactions	896,854	432,288	1,667	5,152	12,910	48,483
OdontoPrev S.A.	Service provider - Benefits (Odontological plan – Employees)	-	-	265	254	(2,799)	(2,675)
CM Médicos Associados Ltda.	Service provider - Rendering of medical services	-	-	148	149	(1,390)	(1,436)
Transinc Fundo de Investimento Imobiliário - FII	Rental provider - Property lease classified under CPC 06	5,810	5,621	6,479	7,542	(1,223)	(1,468)
Harmonikos Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	7,636	8,909	7,878	10,626	(2,567)	(3,268)
Amicabilis Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	11,326	13,214	13,100	16,044	(3,885)	(4,874)
BSP Empreendimentos Imobiliários Ltda.	Rental provider - Property lease classified under CPC 06	187,583	192,770	198,430	201,395	(22,551)	(25,404)
Prontmed Tecnologia de Dados em Saúde	Corporate investment and Service provision (use of the digital platform)	-	-	-	-	100	-
Genesis Análises Genômicas S.A.	Processing of exams - Clinical Analysis	7,976	-	-	-	40,001	-
CPC Ltda	Processing of exams - Clinical Analysis	112	81	-	-	856	1,049
Fleury CPMA S.A.	Processing of exams and transfer of benefits (Healthcare plan)	993	897	-	-	8,869	9,961
Methodos Laboratorio, Análises Clínicas e Hematologia LTDA	Processing of exams - Clinical Analysis	-	211	-	-	58	795
Instituto Hermes Pardini S.A	Processing of exams - Clinical Analysis	755	386	-	-	6,055	1,039
Laboratório Pretti Ltda	Processing of exams - Clinical Analysis	7	700	-	-	172	2,343
Laboratório Bioclínico Ltda.	Processing of exams - Clinical Analysis	6	459	-	-	194	1,435
Genesis Análises Genômicas S.A.	Expense reimbursement (labor of dedicated employees)	82	-	-	-	149	-
Saude iD	Transfer of benefits (Healthcare plan – Employees)	17	25	-	-	112	634
Instituto Hermes Pardini S/A	Transfer of benefits (Healthcare plan – Employees)	26	17	-	-	164	62
Santecorp Holding Ltda.	Sublease and transfer of benefits (Healthcare plan – Employees)	77	85	-	-	310	627
Clínica de olhos Dr. Moacir Cunha S.A.	Sublease and expense reimbursement (labor of dedicated employees)	12	19	-	-	125	186
Fleury Centro de Procedimentos Medicos Avançados S.A.	Sublease and expense reimbursement (labor of dedicated employees)	144	-	-	-	302	392
Vita Clínicas Medicina Especializada LTDA	Sublease and expense reimbursement (labor of dedicated employees)	46	285	-	-	262	214
CIP - Centro de Infusões Pacaembu LTDA	Expense reimbursement (labor of dedicated employees)	14	75	-	-	126	169
Laboratório Marcelo Magalhães S.A.	Expense reimbursement (labor of dedicated employees)	-	-	-	-	-	15
Clínica Oftalmológica São Lucas Ltda - Retina Clinic	Expense reimbursement (labor of dedicated employees)	55	75	-	-	107	75
Saha Centro de Infusões Ltda.	Expense reimbursement (labor of dedicated employees)	14	75	-	-	126	169
Moacir Instituto de Oftalmologia 9 de Julho -Serviços Médico S.A.	Expense reimbursement (labor of dedicated employees)	-	-	-	-	-	94
Instituto de Oftalmologia 9 de Julho - Serviços Médico S.A.	Expense reimbursement (labor of dedicated employees)	-	-	-	-	-	75
		1,122,229	656,239	242,098	267,212	(143,083)	(71,495)

Companies	Nature of the operation	Consolidated					
		Assets		Liabilities		Income (loss) - Income/(expense)	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	09/30/2023
Companhia Brasileira de Soluções e Serviços - Visa Vale	Service provider - Benefits (Meal Voucher)	2,906	47	11,305	9,087	(99,889)	(95,474)
Bradesco Vida e Previdência S.A.	Service Provider - Benefits (Private pension)	-	-	446	410	(5,163)	(4,744)
Bradesco Saúde S.A.	Service provider - Benefits (Healthcare plan – Employees)	-	-	3,255	16,869	(54,463)	(95,864)
Banco Bradesco S.A.	Sale of payroll and financial transactions	1,386,040	693,917	11,180	26,371	26,750	64,946
OdontoPrev S.A.	Service provider - Benefits (Odontological plan – Employees)	-	-	282	264	(2,920)	(2,779)
CM Médicos Associados Ltda.	Service provider - Rendering of medical services	-	-	148	149	(1,390)	(1,436)
Transinc Fundo de Investimento Imobiliário - FII	Rental provider - Property lease classified under CPC 06	5,810	5,621	6,479	7,542	(1,223)	(1,468)
Harmonikos Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	7,636	8,909	7,878	10,262	(2,567)	(3,268)
Amicabilis Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	11,326	13,214	13,100	16,044	(3,885)	(4,874)
BSP Empreendimentos Imobiliários Ltda.	Rental provider - Property lease classified under CPC 06	187,583	192,770	198,430	201,395	(22,551)	(25,404)
AP Imobiliária Ltda.	Rental provider - Property lease classified under CPC 06	12,113	14,372	14,892	17,014	(3,016)	(1,755)
Azevedo e Dias Administração Patrimonial Ltda.	Rental provider - Property lease classified under CPC 06	3,774	5,242	4,260	5,780	(1,880)	(1,071)
Bitoliz Consultoria de imóvel Ltda.	Rental provider - Property lease classified under CPC 06	2,230	2,328	2,462	2,516	(382)	(214)
Dumont Empreendimentos Imobiliários Ltda.	Rental provider - Property lease classified under CPC 06	3,322	3,734	4,338	4,737	(738)	(417)
Empreendimentos Imobiliários Vista Alegre Ltda	Rental provider - Property lease classified under CPC 06	37,815	44,104	46,227	52,082	(9,269)	(5,364)
Paes e Alcantara Serviços Ltda.	Rental provider - Property lease classified under CPC 06	8,744	9,141	9,639	9,865	(1,500)	(838)
Villa de Migliori Participações Ltda.	Rental provider - Property lease classified under CPC 06	21,443	22,456	22,577	23,020	(3,323)	(1,859)
Serra Participações Ltda.	Rental provider - Property lease classified under CPC 06	1,422	-	1,426	-	(33)	-
Scaas Participações Ltda.	Rental provider - Property lease classified under CPC 06	3,678	-	3,690	-	(85)	-
Syl Administração de Bens Ltda.	Rental provider - Property lease classified under CPC 06	1,239	-	1,242	-	(29)	-
		1,697,081	1,015,855	363,256	403,407	(187,556)	(181,883)

Banco Bradesco, a shareholder with an indirect ownership interest in the Company, holds a stake and/or control in companies and health plan operators with commercial relationship with the Fleury group, being amongst the largest clients. The consolidated statement of income (gross income) from these clients totaled 10% as of September 30, 2024 (11% as of September 30, 2023).

No asset and liability operations were identified, except the equity in results of subsidiaries in relation to ABPF Oncologia, whose partner is Atlântica Hospitais, an indirect subsidiary of Banco Bradesco S.A.

a) Directors' fees and Board's remuneration

The remuneration of directors and members of Management was approved at Meeting held on April 26, 2024 and are calculated in "General and administrative expenses" caption in the statement of income.

	Parent Company	
	09/30/2024	09/30/2023
Directors' fees and Board's remuneration		
Management	21,506	19,964
Salaries, social charges and benefits	9,962	7,222
Bonus and profit sharing	7,529	7,760
Share-based payments	3,804	4,843
Post-employment benefits	211	138
Board of Directors	7,046	7,944
Salaries, social charges and benefits	7,046	7,944
Total	28,552	27,908

The Company grants post-employment benefits to its management, consisting of private pension and life insurance.

The Fleury Group remunerates its employees through profit sharing, according to the performance verified during the year versus the established goals. This remuneration is recognized as a liability and profit-sharing expense, based on a methodology that considers the estimated achievement of these goals.

The expense recognized in the Parent Company related to the profit sharing program, which includes employees and management, totaled R\$ 44,592 in the period ended September 30, 2024 (R\$ 51,829 as of September 30, 2023).

The expense recognized in the Consolidated Company related to the profit sharing program, which includes employees and management, totaled R\$ 69,891 in the period ended September 30, 2024 (R\$ 65,724 as of September 30, 2023).

24. Shareholders' equity

a) Capital

The Company has an authorized capital of R\$ 4,000,000,000 (four billion reais) in common shares as provided for in its Bylaws. The capital as of September 30, 2024, fully paid-up, is R\$ 2,762,950, represented by 547,191,026 common, registered, book-entry shares with no par value. The net amount of capital, discounted from share-issuance expenses is R\$ 2,736,029.

b) Statutory reserve

At the Annual and Extraordinary Shareholders' Meeting held on April 26, 2024, the allocation of the Company's income (loss) for 2023 was approved. The amount of R\$ 84,752 was retained, allocated to the statutory profit retention reserve, aiming to finance additional investments of fixed and working capital, in addition to the expansion and development of the activities comprising the Company's corporate purpose.

c) Dividends paid

On March 07, 2024, the Board of Directors, *ad referendum* of the Shareholders' Meeting, approved the payment of dividends to shareholders in the gross amount of R\$ 80,536 million for the year 2023, which was made on April 01, 2024. On April 26, the Annual and Extraordinary Shareholders' Meeting ratified the approval.

d) Interest on own capital

On August 08, 2024, the Board of Directors approved the payment of interest on own capital that will be incorporated into the mandatory minimum dividend, in the gross amount of R\$ 184,073 million for the year ending December 31, 2024. The payment was made on October 2, 2024.

e) Treasury shares

At a meeting of the Board of Directors held on August 16, 2024, the Buyback Program of up to 1,310,000 common shares of Fleury S.A. was approved, to be held in treasury, without reducing the Company's capital. On August 26, the buyback plan ended due to the acquisition of all shares, totaling a net movement in the period of R\$8,603. Changes in treasury shares:

	Number of shares	Average share price, net of fees and brokerage	Total value
Balance at 12/31/2023	2,150,089	18.35	39,462
New buyback plan	1,310,000	15.97	20,915
Disposals of shares	(548,802)	22.43	(12,312)
Balance at 09/30/2024	2,911,287	16.51	48,065

25. Employee benefits

a) Private pension

The Company is a sponsor of the supplementary pension entity named and currently managed by Bradesco Vida e Previdência S.A. and Sul América S.A., which mainly aims at supplementing the government pension benefits. The plan is of a defined contribution nature during the period ended September 30, 2024 the Company made contributions in the amount of R\$ 2,245 (R\$ 1,924 as of September 30, 2023), recorded in "Costs of services provided" and "General and Administrative Expenses".

b) Long-term incentives

The Fleury Group offers cash and share-based remuneration plans to its executives in exchange for services as consideration of the purchase and stock options granted. Granted options fair values determined on grant date are recorded under straight-line method as expenses in income (loss) for the period during the period in which the right is acquired.

As of September 30, 2024, the market value of each share was R\$ 15.43 (R\$ 18.04 as of December 31, 2023).

		2018	
		May-10	Jun-20
Balance at 12/31/2023	Options	226,875	29,375
	Average exercise price	27.66	26.24
Expired	Options	(90,750)	(11,750)
Balance at 09/30/2024	Options	136,125	17,625

i) 2016–2018 stock options granted

These were priced based on the "Black & Scholes" model, and the significant data included in the pricing model for the fair value of the stock options granted in this period were:

	Vesting in 48 months			
	Grant as of 08/10/2023	Grant as of 08/01/2022	Grant as of 08/30/2021	Grant as of 11/26/2020
Volatility	24.60%	38.76%	31.61%	38.19%
Dividend Yield	4.80%	4.80%	4.80%	4.80%
Expected life for the year	4 years	4 years	4 years	4 years
Risk-free annual interest rate	4.78%	4.78%	4.78%	4.78%

As of September 30, 2024, the Company recognized a "pro-rata" expense in the amount of R\$ 114 in General Administrative Expenses referring to the Stock Option plan (R\$ 326 as of September 30, 2023).

ii) Long-term incentive – Deferred shares

The Plan sets forth the general conditions for the grant of shares issued by the Company to its employees or to those other companies under its control, duly selected by the Board of Directors. The plan provides for the transfer of shares to the members of the Executive Board, subject to the amounts set forth by the conditions of the deferred share grant agreement.

As of September 30, 2024, the Company recognized a “pro-rata” expense in the amount of R\$ 11,045 in general administrative expenses referring to the deferred stock option plan (R\$ 10,184 as of September 30, 2023).

The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 25 - Employee benefits, of the financial statements for the year ended December 31, 2023.

26. Revenue from rendering of services

	Parent Company			
	Three-month period ended		Nine-month period ended September	
	September 30,		30	
	2024	2023	2024	2023
Gross income	1,190,748	1,135,342	3,540,430	3,298,142
Taxes	(72,973)	(69,395)	(216,355)	(201,900)
Disallowances	(23,150)	(10,493)	(61,171)	(30,625)
Rebates	(2,979)	(2,226)	(6,463)	(5,011)
Net revenue	1,091,646	1,053,228	3,256,441	3,060,606

	Consolidated			
	Three-month period ended		Nine-month period ended September	
	September 30,		30	
	2024	2023	2024	2023
Gross income	2,133,178	2,011,021	6,325,659	5,125,951
Taxes	(136,299)	(123,964)	(396,145)	(314,949)
Disallowances	(30,207)	(13,546)	(73,557)	(36,695)
Rebates	(4,001)	(3,466)	(10,636)	(7,898)
Net revenue	1,962,671	1,870,045	5,845,321	4,766,409

The net sales for the main lines of the Company's services (Diagnostic Medicine and Integrated Medicine), is presented in Note 33 - Segment Information.

27. Cost of services rendered

	Parent Company			
	Three-month period ended		Nine-month period ended	
	September 30,		September 30	
	2024	2023	2024	2023
Medical personnel and services	(349,579)	(351,878)	(1,046,614)	(1,048,692)
Direct material and test intermediation	(152,927)	(124,854)	(426,715)	(363,880)
Rentals, services with occupancy and utilities	(150,389)	(145,538)	(447,273)	(426,738)
Depreciation and amortization	(98,444)	(96,019)	(296,050)	(282,681)
General expenses	(7,316)	(2,034)	(10,834)	(6,254)
Total	(758,655)	(720,323)	(2,227,486)	(2,128,245)

	Consolidated			
	Three-month period ended		Nine-month period ended	
	September 30,		September 30	
	2024	2023	2024	2023
Medical personnel and services	(584,497)	(583,227)	(1,736,451)	(1,527,076)
Direct material and test intermediation	(408,903)	(377,693)	(1,225,585)	(906,302)
Rentals, services with occupancy and utilities	(248,722)	(233,578)	(724,868)	(606,132)
Depreciation and amortization	(153,788)	(144,412)	(450,935)	(377,394)
General expenses	(9,762)	(3,570)	(17,910)	(10,170)
Total	(1,405,672)	(1,342,480)	(4,155,750)	(3,427,074)

28. General and administrative expenses

	Parent Company			
	Three-month period ended		Nine-month period ended	
	September 30,		September 30	
	2024	2023	2024	2023
Personnel and benefits	(63,383)	(66,698)	(199,649)	(200,539)
Depreciation and amortization	(18,219)	(17,624)	(51,667)	(59,332)
IT and telecommunications	(3,284)	(3,700)	(9,402)	(12,559)
Institutional and legal matters	(3,787)	(3,208)	(18,223)	(66,110)
Real estate and utilities	(4,196)	(3,034)	(11,652)	(13,718)
Outsourced services	(3,212)	(3,631)	(9,430)	(9,929)
Other general and administrative expenses	(8,433)	(6,809)	(20,733)	(22,486)
Total	(104,514)	(104,704)	(320,756)	(384,673)

	Consolidated			
	Three-month period ended		Nine-month period ended	
	September 30,		September 30	
	2024	2023	2024	2023
Personnel and benefits	(87,961)	(84,569)	(274,679)	(248,517)
Depreciation and amortization	(42,821)	(43,749)	(127,032)	(108,105)
IT and telecommunications	(16,400)	(20,929)	(59,510)	(34,816)
Institutional and legal matters	(5,893)	(11,982)	(25,980)	(77,521)
Real estate and utilities	(6,446)	(3,180)	(18,737)	(21,066)
Outsourced services	(5,799)	(8,443)	(18,168)	(17,259)
Other general and administrative expenses	(11,194)	(1,561)	(22,559)	(15,307)
Total	(176,514)	(174,413)	(546,665)	(522,591)

29. Selling expenses

The amounts presented below are mainly due to the Hermes Pardini operation, which significantly increased the Company's Lab-to-Lab business and, consequently, commercial efforts with partner laboratories.

	Parent Company			
	Three-month period ended		Nine-month period ended	
	September 30,		September 30	
	2024	2023	2024	2023
Personnel and benefits	(2,341)	(1,751)	(6,934)	(7,112)
Marketing	(8,957)	(7,052)	(23,723)	(19,633)
Other sales	(147)	(823)	(411)	(1,215)
Total	(11,445)	(9,626)	(31,068)	(27,960)

	Consolidated			
	Three-month period ended		Nine-month period ended	
	September 30 (a)		September 30	
	2024	2023	2024	2023
Personnel and benefits	(20,858)	(18,849)	(63,998)	(37,055)
Marketing	(17,333)	(9,424)	(43,917)	(32,913)
Other sales	(5,688)	(8,931)	(20,265)	(14,757)
Total	(43,879)	(37,204)	(128,180)	(84,725)

(a) To present comparative figures for the three months ended September 30, 2023, there was a need to reclassify the nature of expenses between administrative and commercial.

30. Other operating income (expenses), net

	Parent Company			
	Three-month period ended September 30,		Nine-month period ended September 30	
	2024	2023	2024	2023
Provision/losses with defaulted parties	(880)	(797)	(10,266)	(2,299)
Reversal (provision) for tax, labor and civil risks	(14,350)	271	(10,380)	(422)
Income (loss) in write-off/sale of assets	(1,781)	2,745	(6,236)	2,759
Other income (expenses)	15,332	(169)	7,624	1,252
Income (loss) from disposal of investments	(25)	(2,394)	1,181	(6,703)
Total	(1,704)	(344)	(18,077)	(5,413)

	Consolidated			
	Three-month period ended September 30,		Nine-month period ended September 30	
	2024	2023	2024	2023
Provision/losses with defaulted parties	(5,017)	(4,456)	(19,545)	(7,493)
Reversal (provision) for tax, labor and civil risks	(6,094)	(6,048)	(6,729)	(6,610)
Income (loss) in write-off/sale of assets	(903)	2,807	(5,643)	3,227
Other revenues (a)	16,205	9,592	15,046	9,223
Income (loss) from disposal of investments	(25)	(40)	740	(543)
Total	4,166	1,855	(16,131)	(2,196)

(a) Balance in 2024 is related to repayment of insurance

31. Financial income (expense)

Parent Company

	Three-month period ended September 30,		Nine-month period ended September 30	
	2024	2023	2024	2023
Financial income:				
Yield from interest earning bank deposits	45,206	19,590	88,086	82,731
Indexation accrual of taxes and judicial deposits	2,848	1,541	8,125	5,649
Exchange-rate change	128	35	210	143
PIS/COFINS on financial income	(2,077)	(819)	(3,151)	(3,464)
Total	46,105	20,347	93,270	85,059
Financial expenses:				
Interest on debentures	(110,124)	(79,849)	(279,655)	(250,182)
Lease interest	(21,433)	(24,349)	(65,696)	(73,492)
Indexation accrual of lawsuits	(1,435)	1,159	(9,236)	(1,503)
Indexation accrual of taxes and accounts payable	(2,289)	(1,983)	(5,790)	(7,683)
Interest on financing and other interest	(1,521)	(9)	(1,699)	(124)
Exchange-rate change	(78)	(103)	(208)	(270)
Derivative financial instruments	(72)	79	32	(864)
Other	(3,605)	(1,639)	(8,717)	(5,774)
Total	(140,557)	(106,694)	(370,969)	(339,892)
Net financial income (expense)	(94,452)	(86,347)	(277,699)	(254,833)

Consolidated

	Three-month period ended September 30,		Nine-month period ended September 30	
	2024	2023	2024	2023
Financial income:				
Yield from interest earning bank deposits	58,792	31,965	124,518	113,555
Indexation accrual of taxes and judicial deposits	4,128	2,704	12,837	7,855
Other	1,862	1,445	6,270	3,921
Exchange-rate change	201	7,078	393	25,734
Derivative financial instruments	-	19,145	-	19,145
PIS/COFINS on financial income	(2,801)	(1,485)	(6,157)	(5,472)
Total	62,182	60,852	137,861	164,738
Financial expenses:				
Interest on debentures	(110,124)	(79,849)	(279,655)	(250,182)
Lease interest	(30,907)	(34,153)	(94,341)	(92,970)
Indexation accrual of taxes and accounts payable	(7,604)	(6,771)	(38,947)	(25,127)
Indexation accrual of lawsuits	(1,595)	(617)	(11,162)	(3,842)
Interest on financing and other interest	(2,091)	(4,979)	(4,222)	(10,695)
Exchange-rate change	(267)	(24,057)	(612)	(27,545)
Derivative financial instruments	(72)	(8,071)	32	(30,535)
Other	(5,597)	(5,261)	(16,634)	(15,797)
Total	(158,257)	(163,758)	(445,541)	(456,693)
Net financial income (expense)	(96,075)	(102,906)	(307,680)	(291,955)

32. Earnings per share - Parent Company

Basic earnings per share is calculated by dividing profit attributable to company shareholders by the weighted average number of common shares issued during the period.

Diluted earnings per share are calculated by adjusting the weighted average number of common shares, presuming the conversion of all the potential diluted common shares.

The Company had potentially dilutable common shares due to the stock option plan.

	09/30/2024	09/30/2023
Income attributable to Company's controlling shareholders	532,250	342,478
Weighted average number of common shares outstanding (-) treasury shares	545,436,917	484,571,727
Basic earnings per share - R\$	0.98	0.71
(+) Adjustment by stock options	30,193	47,986
(=) Weighted average of number of common shares for diluted earnings per share	545,467,110	484,619,713
Diluted earnings per share - R\$	0.98	0.71

33. Information per business segment

As of September 30, 2024, the Fleury Group's Management conducted analyses based on two reportable business segments: Diagnostic Medicine and Integrated Medicine. The segments presented in the financial statements are strategic business units that offer different products and services.

	Period ended 09/30/2024		
	Diagnostic medicine	Integrated medicine	Consolidated
Net revenue	3,923,928	1,921,393	5,845,321
EBITDA	1,330,155	246,407	1,576,562
Equity in results of subsidiaries		(1,805)	(1,805)
Depreciation and amortization			(577,967)
Financial income (expense)			(307,680)
EBIT	-	-	689,110

	Period ended 09/30/2023		
	Diagnostic medicine	Integrated medicine	Consolidated
Net revenue	3,415,257	1,351,152	4,766,409
EBITDA	1,085,589	129,733	1,215,322
Equity in results of subsidiaries	-	431	431
Depreciation and amortization	-	-	(485,499)
Financial income (expense)	-	-	(291,955)
EBIT	-	-	438,299

34. Insurance coverage

The Company takes out insurance for potential risks related to its assets, loss of profits and/or liabilities in amounts sufficient to cover possible claims (unaudited), considering the nature of its activities and in accordance with the assessment of Management and its specialized consultants. The full premium of the consolidated insurance policies in effect as of September 30, 2024 is R\$ 5,256. The contracts are effective until April 12, 2025. The maximum insured amount of the main insurance coverages, as of September 30, 2024, is as follows:

	Consolidated
Operational risks	792,959
Civil liability, including cyber risks	182,000
International transport – Imports - US\$	750

35.Subsequent event

Issue of Debentures

On October 9, 2024, the Company approved the 10th issue of simple debentures, non-convertible into shares, of the unsecured kind, in two series ("Debentures"), for public distribution according to the automatic registration procedure ("Offer"), exclusively for professional investors, under the terms of CVM Resolution 160, dated July 13, 2022.

The funds raised will be appropriated to: (i) prepayment of the first and second series of simple debentures of the sixth (6th) issue of the Company; and (ii) general corporate uses, such as strengthening working capital and/or extending the Company's liabilities.

The main terms and conditions of the Offer are summarized below:

Series	Amount	Term	Rate	Interest	Amortization
1	562,500	5 years	DI + 0.45%	Twice-yearly	Annual (4 th and 5 th year)
2	562,500	7 years	DI + 0.55%	Twice-yearly	Annual (6 th and 7 th year)

Jeane Tsutsui

CEO

José Antônio de Almeida Filippo

Chief Financial, Legal and Investor Relations Officer

Gisele Schneider

Accountant

CRC 1SP304488