

(A free translation of the original in Portuguese)

Fleury S.A.
Quarterly Information (ITR) at
June 30, 2023
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 Shareholders
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 June 30, 2023, comprising the balance sheet at that date and the statements of income and comprehensive income for the quarter and six-month period then ended, and the statements of changes in equity and cash flows for the six-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 on the interim information

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.



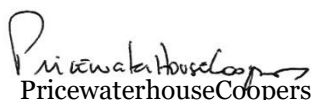
Fleury S.A.

Other matters

Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the six-month period ended June 30, 2023. 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, 3 August 2023


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

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Marcelo Orlando
Signed By: MARCELO ORLANDO/05390848837
CPF: 05390848837
Signing Time: 10 November 2023 | 09:36 BRT


Marcelo Orlando
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Balance sheet

In thousands of reais – R\$

Assets	Note	Parent Company		Consolidated	
		06/30/2023	12/31/2022	06/30/2023	12/31/2022
Current assets					
Cash and cash equivalents	5	6,029	9,121	31,512	17,256
Securities	6	634,505	1,174,965	879,132	1,292,234
Accounts receivable	7	820,142	701,549	1,486,024	856,849
Inventories	8	64,575	68,994	132,464	96,576
Recoverable taxes	9	11,342	12,797	18,671	14,757
IRPJ and CSLL recoverable		72,075	52,102	112,671	62,265
Assets held for sale		-	-	-	14,968
Other assets	10	46,501	29,378	77,103	36,499
Total current assets		1,655,169	2,048,906	2,737,577	2,391,404
Long-term assets					
Securities	6	32,979	32,473	117,963	121,641
Deferred income tax and social contribution	22	-	-	55,901	48,624
Judicial deposits	23	18,078	17,764	25,124	24,160
Other accounts receivable	7	-	-	3,060	-
Other assets	10	15,710	15,938	52,053	53,765
Total long-term assets		66,767	66,175	254,101	248,190
Investments	11	3,907,851	1,634,014	66,428	44,080
Property, plant and equipment	12	810,170	833,379	1,351,334	925,883
Intangible assets	12	2,161,881	1,748,954	5,768,121	3,159,926
Right-of-use	13	922,870	919,503	1,332,423	1,022,287
Total non-current assets		7,869,539	5,202,025	8,772,407	5,400,366
Total assets		9,524,708	7,250,931	11,509,984	7,791,770
Liabilities and shareholders' equity					
Current liabilities					
Loans and financing	14	5,979	12,051	463,884	12,838
Debentures	15	90,695	348,081	90,695	348,081
Lease	16	173,169	153,133	269,893	174,900
Suppliers	17	277,325	283,544	591,270	364,268
Labor obligations	18	203,958	204,575	328,937	227,600
Tax liabilities	19	33,353	23,338	70,035	40,812
Income tax and social contribution payable		-	327	10,529	7,110
Accounts payable - Acquisition of companies	20	12,562	24,786	138,754	40,337
Interest on own capital and dividends payable		74	80	74	219
Other liabilities	21	13,617	13,651	28,408	17,969
Total current liabilities		810,732	1,063,566	1,992,479	1,234,134
Non-current liabilities					
Debentures	15	2,199,092	2,198,917	2,199,092	2,198,917
Loans and financing	14	-	-	287	-
Lease	16	842,882	856,468	1,191,850	943,349
Deferred income tax and social contribution	22	485,378	366,215	570,569	397,589
Provision for tax, labor and civil risks	23	13,678	16,563	109,665	29,087
Tax installments	19	2,329	4,024	15,466	8,708
Accounts payable - Acquisition of companies	20	75,237	63,642	319,414	276,326
Other liabilities	21	-	-	2,578	2,575
Total non-current liabilities		3,618,596	3,505,829	4,408,921	3,856,551
Shareholders' equity					
Capital	25.a	2,735,982	1,717,222	2,735,982	1,717,222
Capital reserve	25.a	1,915,374	603,212	1,915,374	603,212
Profit reserves					
Investment reserve	25.c	37,619	45,166	37,619	45,166
Legal reserve		148,616	148,616	148,616	148,616
Retained earnings		24,838	187,291	24,838	187,291
Income for the period		168,280	-	168,280	-
Equity valuation adjustments	25.a	73,884	-	73,884	-
Treasury shares	25.b	(9,213)	(19,971)	(9,213)	(19,971)
Shareholders' equity of controlling shareholders		5,095,380	2,681,536	5,095,380	2,681,536
Non-controlling interest		-	-	13,204	19,549
Total shareholders' equity		5,095,380	2,681,536	5,108,584	2,701,085
Total liabilities and shareholders' equity		9,524,708	7,250,931	11,509,984	7,791,770

See the accompanying notes to the financial statements.

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

	Note	Parent Company Three-month period June 30,		Parent Company Six-month period June 30	
		2023	2022	2023	2022
Revenue from rendering of services	27	1,003,123	932,207	2,007,378	1,866,903
Cost of services rendered	28	(709,375)	(663,951)	(1,407,923)	(1,297,213)
Gross income		293,748	268,256	599,455	569,690
Operating (expenses) revenues					
General and administrative	29	(167,946)	(90,305)	(279,969)	(168,001)
Commercial expenses	30	(10,275)	(8,864)	(18,334)	(16,887)
Other operating revenues (expenses), net	31	451	6,242	(5,068)	8,565
Equity method and realization of fair value	11	43,367	6,868	64,295	12,114
Operating income before financial income (loss)		159,345	182,197	360,379	405,481
Financial revenues	32	27,397	17,589	64,712	35,136
Financial expenses	32	(111,255)	(103,137)	(233,198)	(184,503)
Financial income (loss)		(83,858)	(85,548)	(168,486)	(149,367)
Income before income tax and social contribution		75,487	96,649	191,893	256,114
Income tax and social contribution					
Current	22	(20,913)	(38,981)	(39,985)	(80,430)
Deferred	22	19,853	12,840	16,372	5,266
Net income for the period		74,427	70,508	168,280	180,950
Other comprehensive income					
Items that will be reclassified to income (loss) for the year in subsequent periods.		-	-	-	-
Items that will not be reclassified to the result of the financial year in subsequent periods		-	-	-	-
Total comprehensive income (loss) for the period		74,427	70,508	168,280	180,950
Earnings per share attributable to Company's shareholders					
Basic earnings per share (weighted average)	33	0.18	0.22	0.40	0.57
Diluted earnings per share (weighted average)	33	0.18	0.22	0.40	0.57

See the accompanying notes to the financial statements.

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

	Note	Consolidated Three-month period June 30,		Consolidated Six-month period June 30	
		2023	2022	2023	2022
Revenue from rendering of services	27	1,659,541	1,111,746	2,896,364	2,201,659
Cost of services rendered	28	(1,204,442)	(811,390)	(2,084,594)	(1,576,553)
Gross income		455,099	300,356	811,770	625,106
Operating (expenses) revenues					
General and administrative	29	(216,836)	(111,902)	(348,178)	(210,998)
Commercial expenses	30	(37,868)	(11,791)	(47,522)	(21,617)
Other operating revenues (expenses), net	31	(2,893)	7,500	(4,050)	10,791
Equity in net income of subsidiaries	11	255	414	255	415
Operating income before financial income (loss)		197,757	184,577	412,275	403,697
Financial revenues	32	58,879	21,477	103,886	41,672
Financial expenses	32	(158,389)	(107,821)	(292,935)	(193,629)
Financial income (loss)		(99,510)	(86,344)	(189,049)	(151,957)
Income before income tax and social contribution		98,247	98,233	223,226	251,740
Income tax and social contribution					
Current	22	(47,734)	(42,947)	(77,940)	(90,071)
Deferred	22	23,529	15,638	22,580	20,087
Net income for the period		74,042	70,924	167,866	181,756
Attributable to the partners:					
Controlling shareholders		74,427	70,508	168,280	180,950
Non-controlling shareholders		(385)	416	(414)	806
		74,042	70,924	167,866	181,756
Other comprehensive income					
Items that will be reclassified to income (loss) for the year in subsequent periods.		-	-	-	-
Items that will not be reclassified to the result of the financial year in subsequent periods		-	-	-	-
Total comprehensive income (loss) for the period		74,042	70,924	167,866	181,756

See the accompanying notes to the financial statements.

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

		Capital			Profit reserves									
	Note	Capital	Expenses with issue of shares	Net capital	Capital reserve	Investment reserve	Legal reserve	Retained earnings	Equity valuation adjustments	Income for the period	Treasury shares	Shareholders' equity of controlling shareholders	Non-controlling interest	Total shareholders' equity
Balances at December 31, 2021		1,460,037	(22,784)	1,437,253	37,474	10,174	133,221	251,997	-	-	(24,836)	1,845,283	9,200	1,854,483
Stock option plan		-	-	-	289	-	-	-	-	-	4,865	5,154	-	5,154
Non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	1,694	1,694
Investment retention	25.d	-	-	-	-	12,830	-	(12,830)	-	-	-	-	-	-
Additional dividend proposed		-	-	-	-	-	-	(214,329)	-	-	-	(214,329)	-	(214,329)
Net income for the period		-	-	-	-	-	-	-	-	180,950	-	180,950	806	181,756
Balances at June 30, 2022		1,460,037	(22,784)	1,437,253	37,763	23,004	133,221	24,838	-	180,950	(19,971)	1,817,058	11,700	1,828,758
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
Capital increase	25.a	170,064	-	170,064	-	(170,000)	-	-	-	-	-	64	-	64
Acquisition of Company's interest		849,016	-	849,016	1,312,087	-	-	-	73,884	-	-	2,234,987	-	2,234,987
Expenditure with issue		-	(320)	(320)	-	-	-	-	-	-	-	(320)	-	(320)
Stock option plan	26.b	-	-	-	75	-	-	-	-	-	10,758	10,833	-	10,833
Non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	(5,931)	(5,931)
Investment retention	25.d	-	-	-	-	162,453	-	(162,453)	-	-	-	-	-	-
Net income for the period		-	-	-	-	-	-	-	-	168,280	-	168,280	(414)	167,866
Balances at June 30, 2023		2,762,903	(26,921)	2,735,982	1,915,374	37,619	148,616	24,838	73,884	168,280	(9,213)	5,095,380	13,204	5,108,584

See the accompanying notes to the financial statements.

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

	Note	Parent Company		Consolidated	
		06/30/2023	06/30/2022	06/30/2023	06/30/2022
Net income for the period		168,280	180,950	167,866	181,756
Items not affecting cash:					
Income tax and social contribution	22	23,613	75,164	55,360	69,984
Financial revenues and expenses	31	231,517	181,699	257,431	187,585
Depreciation and amortization	12/13	237,434	193,024	297,338	221,301
Equity in net income of subsidiaries	11	(73,602)	(12,114)	(255)	(415)
Stock option plan	26	6,717	7,364	6,717	7,364
Formation of provision for tax, labor and civil risks	30	694	3,298	562	3,318
Estimated losses from disallowances and default	27/31	23,450	21,667	29,596	24,453
Profit sharing	18	36,802	28,565	41,825	29,852
Other		2,465	(8,644)	5,316	(17,847)
Cash flow from operating activities before changes in assets and liabilities		657,370	670,973	861,756	707,351
(Increase) decrease in accounts receivable	7	(142,211)	(89,362)	(201,861)	(131,532)
(Increase) decrease in inventories	8	4,419	(50)	5,664	(3,599)
(Increase) decrease in recoverable taxes	9	(18,519)	(9,701)	(15,364)	(11,633)
(Increase) decrease in judicial deposits		(314)	828	910	(1,968)
(Increase) decrease in other assets		(16,928)	(3,243)	(15,085)	(3,030)
Increase (decrease) in suppliers	17	(6,220)	(50,844)	(11,642)	(54,206)
Increase (decrease) in labor obligations	18	(27,690)	(29,196)	(19,003)	(21,133)
Increase (decrease) in tax liabilities	19	8,183	(7,244)	1,405	(2,442)
Increase (decrease) in scheduling of tax payments	19	138	(2,721)	(4,928)	1,709
Increase (decrease) in other liabilities		44,503	3,015	237	2,293
Total change in assets and liabilities		(154,639)	(188,518)	(259,667)	(225,541)
Income tax and social contribution paid		(57,328)	(111,155)	(67,505)	(119,344)
Net cash from operating activities		445,403	371,300	534,584	362,466
Acquisition of property, plant and equipment and intangible assets	12	(150,621)	(154,470)	(176,644)	(179,292)
Securities - funding and income	6	539,754	95,573	422,527	68,418
Payments for acquired companies less cash and cash equivalents		(50,212)	(353,158)	105,931	(362,609)
Acquisition of other ownership interest	11	-	(6,910)	-	(6,910)
Paid-up capital in subsidiary		(223,633)	(80,600)	(14,333)	(462)
Other		-	6,583	6,087	7,882
Net cash generated (used) in investment activities		115,288	(492,982)	343,568	(472,973)
(Principal) repayment of financing and debentures	14/15	(250,000)	536,854	(250,329)	536,563
Interest paid on financing and debentures	14/15	(177,720)	(95,319)	(177,745)	(95,322)
Financial commissions and other		(1,875)	(1,648)	(2,067)	(1,665)
Derivative financial instruments		-	(846)	-	(846)
Lease payment	16	(127,714)	(96,218)	(154,048)	(110,090)
Dividends and/or interest on own capital paid	25	-	(229,146)	(273,225)	(229,146)
Operation - drawee risk		(6,474)	(1,872)	(6,482)	(2,066)
Net cash used in investing activities		(563,783)	111,805	(863,896)	97,428
Increase (decrease) in cash and cash equivalents		(3,092)	(9,877)	14,256	(13,079)
Cash and cash equivalents					
At the beginning of the period	5	9,121	12,104	17,256	33,722
At the end of the period	5	6,029	2,227	31,512	20,643
Changes in cash and cash equivalents		(3,092)	(9,877)	14,256	(13,079)

See the accompanying notes to the financial statements.

Value added statement

In thousands of reais – R\$

	Parent Company		Consolidated	
	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Revenues	2,143,783	2,004,746	3,093,742	2,363,335
Gross revenue from services rendered (net of rebates)	2,160,015	2,008,070	3,110,499	2,368,169
Estimated losses from disallowances	(20,665)	(20,809)	(25,164)	(22,832)
Other revenues	4,433	17,485	8,407	17,998
Inputs acquired from third parties	(850,985)	(744,931)	(1,352,827)	(958,077)
Cost of services rendered	(732,349)	(694,434)	(1,205,130)	(891,107)
Materials, energy, outsourced services and other	(117,719)	(48,107)	(148,183)	(64,302)
Loss/recovery of asset values	(917)	(2,390)	487	(2,668)
Gross added value	1,292,798	1,259,815	1,740,915	1,405,258
Depreciation and amortization	(237,434)	(193,024)	(297,338)	(221,301)
Net added value	1,055,364	1,066,791	1,443,577	1,183,957
Added value received as transfer	141,470	48,769	108,129	43,798
Equity in net income of subsidiaries	73,602	12,114	255	415
Financial revenues (except PIS and COFINS)	67,868	36,655	107,874	43,383
Total added value payable	1,196,834	1,115,560	1,551,707	1,227,755
Distribution of added value	(1,196,834)	(1,115,560)	(1,551,707)	(1,227,755)
Personnel and charges	(525,904)	(456,144)	(690,072)	(522,370)
Direct remuneration	(367,974)	(317,550)	(492,263)	(367,415)
Benefits	(126,091)	(113,555)	(155,861)	(125,734)
Charges	(31,839)	(25,039)	(41,948)	(29,221)
Taxes, duties and contributions	(252,131)	(275,110)	(371,423)	(303,578)
Federal	(185,193)	(216,149)	(278,627)	(233,580)
Municipal	(66,938)	(58,961)	(92,581)	(69,998)
Estadual	-	-	(215)	-
Interest, rental and other operating expenses	(250,519)	(203,356)	(322,346)	(220,051)
Rentals	(361)	(6,335)	(6,638)	(11,808)
Interest	(233,198)	(184,503)	(292,935)	(193,629)
Other operating expenses	(16,960)	(12,518)	(22,773)	(14,614)
Retained earnings	(168,280)	(180,950)	(167,866)	(181,756)

See the accompanying notes to the financial statements.

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), treatment, clinical analysis, health management, medical care, orthopedics and ophthalmology areas, toxicological exam and offers its digital healthcare platform.

1.2 New businesses

On June 14, 2023, Fleury S.A. completed the closing of the transaction with Sociedade Beneficente Israelita Brasileira Hospital Albert Einstein to act, through Gênesis Análises Genômicas S.A., in the performance of 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 will have a majority interest and control of Gênesis, which aims to become a benchmark in the provision of services related to genomics, molecular analysis and genetics. There was no impact on these financial statements.

2. Presentation of financial statements

The Fleury Group's individual and consolidated financial statements were approved by the Audit Committee and the Board of Directors at meetings held on July 24 and 26, 2023, respectively.

All relevant information used by Management is presented in these financial statements, as OCPC07.

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

a) Conclusion of business combination - Hermes Pardini

With the conclusion of the business combination on April 28, 2023 (see Note 3), the financial information of Hermes Pardini and its subsidiaries was prepared using the same accounting practices as Fleury S.A. and began to be consolidated as of May 2023 in the Fleury Group's financial statements, not being comparable, therefore, with the financial information disclosed on December 31, 2022 (balance sheets) and June 30, 2022 (income statement, cash flow and DVA).

Additionally, on July 19, 2023, CVM and B3 S.A. – Brasil, Bolsa, Balcão ("B3"), the requests: (i) for the cancellation of the registration of securities issuer of Instituto Hermes Pardini, category "A", of the Company before the CVM, pursuant to article 55 of the Resolution of CVM nº 80, of March 29, 2022, and (ii) the consequent cancellation of the listing of Hermes Pardini before B3 and the withdrawal of the B3 trading segment called "Basic Segment" from PARD3.

Individual and consolidated interim financial information

The Company's individual and consolidated interim financial information for the period ended June 30, 2023 were prepared in accordance with technical pronouncement CPC 21 (R1) (Interim Financial Reporting) and in accordance with the international standard IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB), and presented in a manner consistent with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of the Quarterly Information.

a) Significant accounting policies

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, 2022 and, therefore, must be analyzed as a whole.

Eventual supplementary information to the policies and practices resulting from the acquisition of Hermes Pardini are being presented in the explanatory notes applicable for this quarter.

b) Subsidiaries and jointly-controlled subsidiary

The consolidated financial statements include the balances of Fleury S.A., its subsidiaries and special-purpose entities represented by exclusive investment funds. In addition, the balance includes an equity interest in a jointly-controlled company, accounted for under the equity method.

Company's direct and indirect subsidiaries are as follows:

	Ownership percentage of Fleury S.A.	
	06/30/2023	12/31/2022
Direct subsidiaries:		
Centro de Infusões Pacaembu Ltda. ("CIP")	100%	100%
Fleury Centro de Procedimentos Médicos Avançados S.A. ("Fleury CPMA")	100%	100%
Fundo de Investimento Kortex Ventures ("Kortex")	54%	54%
Instituto Hermes Pardini S.A. ("Hermes Pardini") (a)	100%	-
Laboratório Marcelo Magalhães S.A.	(b)	100%
Métodos Laboratório, Análises Clínicas e Hematologia Ltda.	100%	100%
Indirect subsidiaries:		
Centro Avançado de Oftalmologia S.A.	80%	80%
Clínica de Olhos Dr. Moacir Cunha S.A.	80%	80%
CPC – Centro de Patologia Clínica Ltda.	100%	100%
CSV - Central Sorológica de Vitória Ltda. (a)	99%	-
Diagnóstico por Imagem Sete Lagoas Ltda. (a)	100%	-
Fleury Serviços Ortopédicos S.A.	66.67%	66.67%
HSB - Hugo Silviano Brandao Ltda. (a)	100%	-
Instituto 9 de Julho – Serviços Médicos S.A.	80%	80%
IACS - Instituto de Análises Clínicas de Santos S.A. (a)	60%	-
IRN - Instituto de Radiologia de Natal Ltda.	100%	100%
Laboratório Bioclínico Ltda.	100%	100%
Laboratório de Pat. Clínica Dr. Paulo Cordeiro de Azevedo Ltda. (a)	100%	-
Laboratório Padrão S.A. (a)	100%	-
Laboratório Pretti Ltda.	100%	100%
Moscogliato – Serviço de Ultra-Som Ltda. (a)	100%	-
PARDIS - Pardini Distribuidora Ltda. (a)	100%	-
Clínica Oftalmológica São Lucas Ltda. (Retina Clinic)	100%	-
Saha Centro de Infusões Ltda.	100%	100%
Saha Serviços Médicos e Hospitalares Ltda.	100%	100%
Sansão Holding S.A. (a)	100%	-
Santécorp Corretora de Seguros Ltda.	(c)	100%
SantéCorp Ltda.	100%	100%
Saúde iD Ltda.	100%	100%
Toxicologia Pardini Laboratórios S.A. (a)	100%	-
Vita Clínicas Medicina Especializada Ltda.	100%	100%
Vita Ortopedia Serviços Médicos Especializados Ltda.	(d)	100%

Exclusive Investment Funds:

Bradesco Fundo de Invest. em cotas FI Renda Fixa Crédito Privado Exclusivo Beta	100%	100%
Santander FI Exclusivo Alpha Renda Fixa Crédito Longo Prazo	100%	100%

Jointly-controlled subsidiary:

ABPF Oncologia S.A.	33.33%	-
Papaiz Associados Diagnóstico por Imagem S/A Ltda.	(e)	51%

- (a) Companies added by the business combination with Hermes Pardini.
 (b) Merged on June 2, 2023 by Fleury S.A., with net assets of R\$ 40,457 million.
 (c) Merged on March 31, 2023 by SantéCorp Ltda.
 (d) Merged on March 30, 2023 by Fleury Serviços Ortopédicos S.A.
 (e) Sale carried out in February 2023.

Main activities:

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

Fleury CPMA: diagnostic imaging in certain hospitals, clinical analysis and Day Clinic;

Grupo IRN: diagnostic imaging services;

SantéCorp: health management services;

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

Saúde ID: technology service based on data science and artificial intelligence, including Plataforma de Saúde;

CIP and Saha: hospital and immunobiological drug infusion center;

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

Vita: medicine service specialized in orthopedics;

Instituto Hermes Pardini: clinical analysis imaging tests, laboratory support, laboratory support ("Lab to Lab");

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

Toxicologia Pardini: toxicological exam;

AFBP (JV Onco): preventive, integrated solutions and clinical research in oncology;

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

c) Standards and interpretations in force and not in force

The Company did not identify current and non-current standards that could materially impact its Financial Statements.

3. Business combination**a) Hermes Pardini**

On April 28, 2023, Fleury S.A. completed the acquisition of 100% of Instituto Hermes Pardini. The company was acquired for the amount of R\$ 2,280,972, paid through the (i) R\$ 2,234,987 replacement of shares at the price of R\$ 14.52 per share, where, for each common share, 1.213542977 common share issued by Fleury S.A. was issued in replacement and (ii) R\$ 45,985 payments in national currency.

i) Brief context of operation

Instituto Hermes Pardini S.A. it was a publicly-held corporation listed in the Novo Mercado segment of B3 S.A., located in the city of Belo Horizonte, state of Minas Gerais, engaged in the provision of medical services, laboratory research, clinical analysis and complementary diagnostics and therapeutic services, which include precision medicine and imaging tests.

On June 30, 2022, the Company communicated to its shareholders and the market in general the announcement regarding its corporate reorganization, involving the combination of the businesses and shareholding bases of

Fleury and Hermes Pardini, through the Private Instrument of Justification Protocol for the Merger of Shares of Instituto Hermes Pardini by Oxônia SP Participações S.A., followed by the Merger of Oxônia SP Participações S.A. by Fleury ("Protocol and Justification" or "Transaction").

The Companies believe that the combination of the two operations represents an excellent opportunity to create value, which may result in significant gains for their shareholders through: (i) increased competitiveness of the Companies in the environment of transformation of the healthcare and diagnostic medicine sector, with geographic complementarity and national presence, robust capital structure, support from its key shareholders, and adequate organizational structure; and (ii) reinforcement of organic and inorganic growth.

On March 23, 2023, Order SG No. 376/2023 ("Order SG") was issued, through which the General Superintendence of the Administrative Council for Economic Defense ("CADE") approved (but not definitively) the Operation without restrictions, a period of 15 consecutive days (term applied by law) was awaited for the approval to become final, which occurred on April 14, 2023, complying with the suspensive conditions of the Business combination, the implementation of the operation resulted in:

- a) Approval of distribution of dividends in the total amount of R\$ 273,224,582.00, representing R\$ 2.154102722 per common share of Hermes Pardini ("Pardini Pre-Approved Dividends"), provided that: the Pardini Pre-Approved Dividends were declared on behalf of the shareholders based on Hermes Pardini's shareholding position at the closing of trading session on the Transaction Completion Date, at a time prior to the Transaction completion; Pardini Pre-Approved Dividends which were paid as of May 30, 2023;
- b) Approval of redemption value per share (as defined in the Protocol and Justification), paid in local currency in a single installment on May 12, 2023, for each one (1) common share issued by Hermes Pardini.
- c) The Redemption Value per Share is equivalent to R\$ 0.362537686, already considered all the adjustments provided for in the Protocol and Justification (including due to Pardini Pre-Approved Dividends, within the criteria established in item 3.6 of the Protocol and Justification) and the correction pro rata die by the projected changes in the CDI rate, as of the date of approval of the Transaction by the Extraordinary General Meeting of Hermes Pardini, held on August 18, 2022, until April 28, 2023, in line with the provisions of the Protocol and Justification;
- d) Approval in the Closing Term, the Final Exchange Ratio per Share is 1.213542977 common share issued by Fleury for each one (1) common share of Hermes Pardini, already considering all the adjustments provided for in the Protocol and Justification, subject to the provisions of the Closing Term.
- e) Approved that the "Transaction Completion Date" was April 28, 2023, under the terms and conditions of item 4.6 of the Protocol and Justification, which was the reference date for defining the Hermes Pardini shareholders who received the common shares issued by Fleury, the Redemption Value per Share and the Pardini Pre-Approved Dividends (as defined above), all in accordance with the Closing Term, considering, for that purpose, those shareholders at the closing of the trading session on said date. The documents mentioned above are available on the Investor Relations website: ri.fleury.com.br.

ii) Identifiable net assets acquired and goodwill – Hermes Pardini

The estimated allocation of the amount paid/consideration was based on an assessment of the fair value of net assets acquired from Hermes on April 28, 2023 (control acquisition date).

The fair value of identifiable assets acquired and liabilities assumed in the business combination were estimated using the present value and replacement cost adjustment method. Fair value estimates using the discounted cash flow methodology were based on a discount rate of 12.2% p.a.

Assets and liabilities acquired and recognized on the acquisition date are presented below:

Assets	04/28/2023	Liabilities	04/28/2023
Cash and cash equivalents	239,717	Suppliers	250,011
Accounts receivable (a)	460,350	Loans and financing	435,155
Inventory	41,553	Tax liabilities	20,806
Recoverable taxes	42,526	Labor obligations	92,209
Other assets	42,823	Lease	355,904
Deferred taxes	41,948	Tax installments	17,107
Property, plant and equipment	337,663	Accounts payable – acquisition of companies	197,544
Intangible assets	942,259	Provision for legal risks	16,543
Right-of-use	326,098	Deferred taxes	99,388
		Other liabilities	280,542
		Liabilities	1,765,209
		Shareholders' equity	709,728
Total assets	2,474,937	Total liabilities and shareholders' equity	2,474,937

(a) The balance of accounts receivable is net of estimated losses with disallowances and defaults in the amount of R\$17,886.

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

Issue of shares (number)	153,924,773
Value per share (04/28/2023)	14.52
Amount paid in share replacement	2,234,988
Redemption of shares – paid in cash	45,984
Fair value of the transaction	2,280,972
Shareholders' equity	709,728
Gain (loss) in property, plant and equipment, net	117,141
Client portfolio – Lab to Lab	349,219
Surplus (Intangible) – brands	422,944
Provision for risks - Possible	(67,416)
Deferred tax	(135,641)
Shareholders' equity – fair value	1,395,975
Goodwill on business combination (goodwill)	884,997

With the conclusion of the business combination of the Hermes Pardini Group on 04/28/2023, the financial information began to be consolidated in the Fleury Group's financial statements as of the base date of May 2023. The Company chose not to present pro-forma financial statements, therefore the financial information for this quarter is not comparable with the financial information for December 31, 2022 (balance sheets) and June 30, 2022 (income statements, cash flow and added value).

b) Retina Clinic

On April 04, 2023, Fleury S.A., through its direct subsidiary, Fleury Centro de Procedimentos Médicos Avançados S.A (CPMA) completed the acquisition of 100% of Retina Clinic's shares. The company was acquired for the amount of R\$ 22,540, of which R\$ 14,893 was paid in cash, less R\$ 434 referring to price adjustments, and R\$ 6,500 retained for indemnity and earnout of R\$ 713.

i) Identifiable net assets acquired and goodwill – Retina Clinic (preliminary)

The estimated allocation of the amount paid/consideration was based on an assessment of the fair value of net assets acquired from Retina on March 31, 2023 (control acquisition date).

The fair value of identifiable assets acquired and liabilities assumed in the business combination were estimated using the present value and replacement cost adjustment method. Fair value estimates using the discounted cash flow methodology were based on a discount rate of 13.6% p.a.

Assets and liabilities acquired and recognized on the acquisition date are presented below:

Assets	03/31/2023	Liabilities	03/31/2023
Cash and cash equivalents	1,234	Suppliers	1,141
Accounts receivable (a)	752	Loans and financing	160
Recoverable taxes	13	Tax liabilities	630
Judicial deposits	1,530	Labor obligations	361
Other assets	145	Lease	6,305
Property, plant and equipment / Intangible assets	5,971	Other liabilities	38
Right-of-use	6,161	Liabilities	8,635
		Shareholders' equity	7,171
Total assets	15,806	Total liabilities and shareholders' equity	15,806

(a) The balance of accounts receivable is net of losses with disallowances and defaults in the amount of R\$448.

ii) Estimate for allocation of transferred consideration price:

Purchase price	22,540
(-) Adjustment to present value	(790)
Adjusted purchase price	21,750
Shareholders' equity	7,171
Gain (loss) in property, plant and equipment, net	2,796
Client portfolio	1,100
Surplus of Intangible assets - Brand	4,040
Deferred taxes	(1,325)
Shareholders' equity – fair value	13,782
Goodwill on business combination (goodwill)	7,968

Methodology used to determine the fair value

Property, plant and equipment: The fair value of these assets was determined based on the method of quantifying the cost in obtaining the value of a new, identical or similar machine and/or equipment, through market research with manufacturers, suppliers and/or representatives, plus, when applicable, assembly and transportation expenses.

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

Legal risks: The fair value of contingent liabilities was calculated based on estimates made by legal advisors.

Brands: the related fair value considered the Royalty Relief method, estimated the value of these types of intangible assets, capitalizing the royalties that are saved since the company owns the intangible assets.

Impact of the 2023 acquisition on the Group's results

The amounts of net revenue and income (loss) for the period from January to April of the acquirees attributable to additional businesses generated as of the acquisition date that were included in the consolidated statement of income for the reporting for the period include:

	Hermes Pardini	Retina Clinic
Net Revenue	385,266	6,166
Net income for the period	30,334	254

If the companies Hermes Pardini and Retina Clinic had been consolidated as of January 1, 2023, the consolidated income statement would show proforma net revenue of R\$3,631,342 and proforma profit of R\$219,482. This information was obtained by simply aggregating the values of the acquired and acquiring companies, it does not present the actual consolidated values for the year and, therefore, are not audited.

Additionally, costs related to these transactions were recorded in general and administrative expenses. See explanatory note 29.

4. Risk management

The main risk factors to which the Company and its subsidiaries are exposed are financial and operational risks, including market, foreign exchange, interest rate, credit and liquidity risk. These risks, which are inherent to their 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: other techniques for which all data that has significant effect on the recorded fair value is observable, either directly or indirectly.
- Level 3: techniques that use data that have significant effect on the recorded fair value, and that are not based on data observable in the market.

a) Accounting classification and fair values

Financial assets	Level 1	Level 2
Cash and cash equivalents	31,512	-
Securities	-	997,095
Accounts receivable	1,489,084	-
Financial liabilities		
Suppliers	(591,270)	-
Lease	(1,461,743)	-
Financing and debentures, except drawee risk	(3,872)	(2,664,502)
Derivative financial instruments, net	-	(67,401)
Drawee risk	(18,182)	-
Tax installments	(27,890)	-
Interest on own capital and dividends payable	(74)	-
Accounts payable - Acquisition of companies	(361,406)	(96,762)
June 30, 2023	(943,841)	(1,831,570)
December 31, 2022	(953,522)	(1,133,123)

Due to the nature of balances, it is assumed that the fair value of the Company's financial instrument balances is close to their book value. The comparison between the calculated values and fair values did not present material differences.

b) Capital management

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

	06/30/2023	12/31/2022
Financing and debentures, except drawee risk	2,735,776	2,547,762
Accounts payable from acquisitions	458,168	299,542
Drawee risk	18,182	12,074
Cash and cash equivalents	(31,512)	(17,256)
Securities	(997,095)	(1,413,875)
Net debt	2,183,519	1,428,247
EBITDA/LAJIDA LTM* (Earnings before interest, taxes, depreciation and amortization)	1,639,844	1,189,707
Leverage ratio (Net debt / EBITDA LTM*)	1.33	1.20

(*) LTM (last twelve months)

c) Financial and market risks

Interest rate risk

The Company has financing in local currency subject to interest rates pegged to indexes, such as the CDI, as well as the balance of taxes payable in installments, which bears interest indexed to the SELIC rate and accounts payable from acquisitions by means of the IPCA. The risk inherent in these liabilities arises from the possibility of fluctuations in these rates impacts its cash flows.

Credit risk

The Fleury Group is exposed to credit risk in its operating activities reflected in the balance sheet in the group of accounts receivable (see note 7).

The Company and its subsidiaries are also subject to credit risks related to operations maintained in financial institutions represented by bank deposits, interest earning bank deposits and derivative instruments. The Management considers the risk low, since operations are carried out in prime banks and there are treasury policies with specific limits for allocation of funds.

Liquidity risk

Cash flow forecasting is carried out by the Finance Department, which monitors rolling forecasts of the Fleury Group's liquidity requirements to ensure it has sufficient cash to meet operational needs. It also always maintains sufficient headroom on its undrawn committed borrowing facilities so that the Group does not breach borrowing limits or covenants (where applicable) of any of its financing and debentures. This forecast takes into consideration the Group's financing plans, compliance with covenants, attainment of the internal goals of the balance sheet quotient and, if applicable, external or legal regulatory requirements - for example, currency restrictions.

Surplus cash held by the operating entities, in addition to the balance required for managing working capital, is allocated to investments with appropriate maturities or sufficient liquidity to provide the necessary margin as determined by the forecasts.

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 cannot be reconciled with book values.

June 30, 2023	Book value	Amount contracted	≤1 year	01-02 years	02-05 years	>05 years
Debentures	2,289,787	3,503,230	319,440	511,152	1,868,923	803,715
Lease	1,461,743	2,068,839	269,892	347,055	739,302	712,590
Suppliers	591,270	591,270	591,270	-	-	-
Loans and financing	445,989	463,691	460,236	973	2,482	-
Accounts payable - acquisition of companies	458,168	458,168	138,754	17,727	301,687	-
Other liabilities	30,584	30,584	28,006	2,578	-	-
Drawee risk	18,182	18,182	18,182	-	-	-
Derivatives	402	402	402	-	-	-
	5,296,125	7,134,366	1,826,182	879,485	2,912,394	1,516,305

Exchange risk

The Fleury Group, by means of its subsidiary IHP, maintains derivative instruments to hedge its foreign currency risk exposures. Initially, derivatives are recognized at fair value on their execution date and remeasured monthly.

The purpose of the operation is to protect assets. The effects on income (loss) are recognized in "Financial revenues/expenses", with a contra entry to "Financial instruments - liabilities" for the balance of the differential payable and in "Financial assets" for the balance of differential receivable.

The main contractual conditions are as follows:

Consolidated							
Type of operation	Contracting	Assets / Liabilities	Maturity	Amount in US\$	Long position	Short position	Mark-to-market
Swap	July 2022	USD 5.47% / CDI 1.64%	July 2023	18,788	94,080	114,923	20,843
Swap	Nov 2022	USD 7.09% / CDI 1.35%	Nov 2023	56,175	280,635	327,193	46,558

d) Operating and Environmental Risk Management

The operational and environmental risk management governance policies are consistent with those adopted and disclosed in the annual financial statements for the year ended December 31, 2022.

e) 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 June 30, 2023 were used. The "Possible" and "Remote" scenarios consider a decrease in this rate of 0.25% p.a. The results in nominal terms were as follows:

	Book balance	Probable	Possible	Remote
	CDI (p.a.)	12.50%	12.25%	12.00%
Interest earning bank deposits - Securities	997,095	124,637	122,144	119,651
Cash and cash equivalents	14,867	1,858	1,821	1,784
Working capital	(442,116)	(55,265)	(54,159)	(53,054)
Debentures	(2,289,787)	(286,223)	(280,499)	(274,774)
Net exposure in CDI	(1,719,941)	(214,993)	(210,693)	(206,093)

5. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Cash and banks	6,029	9,121	16,645	17,256
Investments with daily liquidity	-	-	14,867	-
Total	6,029	9,121	31,512	17,256

6. Securities

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Fund quotas – Pegged to the DI rate	634,504	1,174,965	978,348	1,393,440
Bank Deposit Certificates (CDB)	18,374	17,664	18,374	17,664
Kortex Venture Capital – Fixed income funds	14,606	14,809	373	2,771
Total	667,484	1,207,438	997,095	1,413,875
Current	634,505	1,174,965	879,132	1,292,234
Non-current	32,979	32,473	117,963	121,641

a) Changes in the interest earning bank deposits balance (securities + investments with daily liquidity)

	Parent Company		Consolidated	
	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Opening balance	1,207,437	737,395	1,413,878	833,722
Investment	907,501	1,613,467	1,485,710	1,742,887
Business combination (a)	-	-	248,293	12,103
Earnings	63,134	33,752	81,574	39,370
Redemption	(1,510,588)	(1,741,297)	(2,217,493)	(1,860,746)
Total	667,484	643,317	1,011,962	767,336

(a) for further details, see Note 3.

7. Accounts receivable
a) Breakdown of the balance

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Amounts billed	618,495	574,963	994,018	645,525
Amounts to be billed	217,220	139,501	532,418	225,890
	835,715	714,464	1,526,436	871,415
Estimated losses from disallowances and default	(15,573)	(12,915)	(37,352)	(14,566)
Total	820,142	701,549	1,489,084	856,849
Current	820,142	701,549	1,486,024	856,849
Non-current	-	-	3,060	-

b) Aging analysis

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Undue	755,391	641,993	1,364,566	785,354
Overdue (days):				
≤120	51,781	49,435	114,683	58,482
121–360	24,380	20,232	39,021	24,094
>361	4,163	2,804	8,166	3,485
Total	835,715	714,464	1,526,436	871,415

d) Changes in estimated losses from disallowances and default

	Parent Company		Consolidated	
	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Balance at the beginning of the period	(12,915)	(13,613)	(14,566)	(15,250)
Additions of disallowances and default (Notes 27 and 30)	(21,634)	(21,063)	(26,186)	(23,085)
Business combination (a)	-	-	(17,887)	-
Write-off of non-collectible securities	18,976	21,726	21,287	23,199
Balance at the end of the period	(15,573)	(12,950)	(37,352)	(15,136)

(a) For further details, see Note 3.

8. Inventories

a) Breakdown of the balance

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Diagnostic kits	33,567	36,147	67,697	36,207
Nursing and sample collection materials	15,155	14,799	24,789	21,090
Medications for infusion	1,366	1,591	15,240	19,807
Auxiliary laboratory materials	10,952	11,698	12,491	12,008
Administrative, promotional and other materials	3,535	4,759	8,061	5,814
Good for resale	-	-	1,583	1,650
Auxiliary laboratory materials (Ophthalmology)	-	-	2,603	-
Total	64,575	68,994	132,464	96,576

9. Recoverable taxes

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
PIS AND COFINS	378	378	1,869	1,117
ICMS (Pardis)	-	-	2,225	-
INSS	1,621	3,255	4,535	3,935
ISS	9,343	9,164	10,042	9,705
Total	11,342	12,797	18,671	14,757

10. Other assets

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Employee credits/payroll	25,790	19,111	30,967	20,036
Financial asset - Call option Vita (a)	-	-	27,280	27,759
Costs with obtaining contracts (b)	19,943	8,050	19,943	8,069
Prepaid expenses (c)	7,664	3,495	17,899	3,960
Advances to suppliers	135	119	11,211	5,604
Rental advances	5,654	7,939	5,654	7,939
Prepaid Municipal property tax	44	85	2,125	85
Other (d)	2,981	6,517	14,077	16,812
Total	62,211	45,316	129,156	90,264
Current	46,501	29,378	77,103	36,499
Non-current	15,710	15,938	52,053	53,765

- (a) Pursuant to the purchase and sale agreement entered into by Fleury CPMA and physicians, CPMA has the option (right) to acquire the non-controlling interest that represents 33.33% in the period of 3 years from the acquisition to be completed in June 2024.
- (b) These balances refer to: (i) Partnership agreement with hospitals to obtain a contract to provide clinical analysis services, amounts are amortized over the contractual term.
- (c) This balance mainly consists of expenses with renewal of licenses, insurance and guarantees.
- (d) They are essentially amounts dispersed arising from balances receivable from former sellers of the companies: Lafe, Vita, Moacir, Labs etc.

11. Investments

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Direct/indirect subsidiary	3,875,980	1,613,628	3,597	3,597
Investees of the Kortex Fund	-	-	27,306	20,096
ABF Oncologia (JV)	14,588	-	14,588	-
Prontmed	12,000	12,000	12,000	12,000
Other interests	5,283	8,386	8,937	8,387
Total	3,907,851	1,634,014	66,428	44,080

Significant information about parent company's investments

Direct subsidiaries	Base Date	Interest in paid-up capital - %	Capital quotas (qty)	Shareholders' equity	Income (loss) for the period
Fleury CPMA	06/30/2023	100%	1,020,794	971,685	8,007
	12/31/2022	100%	989,194	932,078	(6,143)
Hermes Pardini Group	06/30/2023	100%	756,065	911,261	30,334
	12/31/2022	N/A	N/A	N/A	N/A
CIP group (including Saha)	06/30/2023	100%	73,111	138,727	22,232
	12/31/2022	100%	73,111	109,995	20,259
Methods	06/30/2023	100%	2,336	5,126	2,356
	12/31/2022	100%	2,336	2,895	680

Changes in balances of investments

Change - Parent company:

Investees	Balance at 12/31/2022	Business combination	Paid-up capital	Equity in net income of subsidiaries	Merger	Other changes	Balance at 06/30/2023
Fleury CPMA	933,444	-	31,600	4,278	-	-	969,322
HermesPardini	-	2,416,613	171,200	30,334	-	(8,714)	2,609,433
Diagmax	3,512	-	-	-	-	(3,512)	-
Inlab	1,912	-	-	-	-	(1,912)	-
CIP	235,208	-	6,500	4,988	-	(63)	246,633
Marcelo Magalhães	411,108	-	-	10,000	(421,448)	340	-
Métodos	28,444	-	-	23,747	-	(595)	51,596
ABF (JV Oncologia)	-	-	14,333	255	-	-	14,588
Prontmed	12,000	-	-	-	-	-	12,000
Other	8,386	-	-	-	-	(4,107)	4,279
	1,634,014	2,416,613	223,633	73,602	(421,448)	(18,563)	3,907,851

Changes - Consolidated:

Investor	Investees	Balance at 12/31/2022	Acquisition	Paid-up capital	Equity in net income of subsidiaries	Other changes	Balance at 06/30/2023
Fleury S.A.	ABF (JV Oncologia)	-	-	14,333	255	-	14,588
Fleury S.A.	Prontmed	12,000	-	-	-	-	12,000
Fleury S.A.	Other	8,387	-	-	-	550	8,937
Kortex	Other	20,096	-	-	-	(1,220)	18,876
Kortex	Siphox	-	5,020	-	-	-	5,020
Kortex	Webe Care	-	3,738	-	-	(328)	3,410
Fleury CPMA	Acquired	3,597	-	-	-	-	3,597
Total consolidated		44,080	8,758	14,333	255	(998)	66,428

12. 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 at 06/30/2023	Net balance at 12/31/2022
Machinery and equipment	10	871,078	(466,470)	404,608	382,551
Leasehold improvements	20	585,036	(360,362)	224,674	144,712
Facilities	10	336,196	(270,308)	65,888	53,257
Property, plant and equipment in progress	-	36,487	-	36,487	176,380
IT equipment	20	120,833	(91,296)	29,537	30,258
Real estate	2	28,029	(7,617)	20,412	20,645
Furniture and fixtures	10	54,922	(40,089)	14,833	11,877
Land	-	13,637	-	13,637	13,637
Vehicles	20	730	(636)	94	62
Total		2,046,948	(1,236,778)	810,170	833,379

Consolidated					
	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance at 06/30/2023	Net balance at 12/31/2022
Machinery and equipment	10	1,508,616	(774,490)	734,126	428,723
Leasehold improvements	20	833,563	(453,922)	379,641	170,578
Facilities	10	387,611	(313,127)	74,484	58,838
IT equipment	20	191,116	(143,393)	47,723	35,355
Property, plant and equipment in progress	-	37,270	-	37,270	177,790
Furniture and fixtures	10	111,003	(67,882)	43,121	19,472
Real estate	2	28,029	(7,617)	20,412	20,645
Land	-	13,637	-	13,637	13,637
Vehicles	20	3,862	(2,942)	920	845
Total		3,114,707	(1,763,373)	1,351,334	925,883

b) Changes in property, plant and equipment

Parent Company							
	Balance at 12/31/2022	Additions	Net write-offs	Depreciation	Merger	Reclass./ Transf.	Balance at 06/30/2023
Machinery and equipment	382,551	15,951	(1,478)	(30,518)	847	37,255	404,608
Leasehold improvements	144,712	5,189	(80)	(34,612)	1,129	108,336	224,674
Facilities	53,257	5,978	(479)	(10,809)	446	17,495	65,888
Construction in progress	176,380	27,421	(240)	-	-	(167,074)	36,487
IT equipment	30,258	3,650	-	(5,152)	436	345	29,537
Real estate	20,645	-	-	(233)	-	-	20,412
Furniture and fixtures	11,877	63	(140)	(1,167)	102	4,098	14,833
Land	13,637	-	-	-	-	-	13,637
Vehicles	62	-	-	32	-	-	94
Total	833,379	58,252	(2,417)	(82,459)	2,960	455	810,170

Consolidated								
	Balance at 12/31/2022	Business combination	Additions	Net write- offs	Depreciation	Elimination/Surpl us and deficit	Reclass. / Transf.	Balance at 06/30/2023
Machinery and equipment	428,723	187,048	22,799	(1,693)	(43,412)	102,783	37,878	734,126
Leasehold improvements	170,578	130,454	9,643	(90)	(39,650)	(370)	109,076	379,641
Facilities	58,838	2,504	6,003	(564)	(11,173)	1,470	17,406	74,484
IT equipment	35,355	8,401	4,026	(413)	(6,634)	6,644	344	47,723
Construction in progress	177,790	447	28,155	(249)	-	-	(168,873)	37,270
Furniture and fixtures	19,472	14,394	801	(365)	(2,150)	6,836	4,133	43,121
Real estate	20,645	-	-	-	(234)	-	1	20,412
Land	13,637	-	-	-	-	-	-	13,637
Vehicles	845	386	-	-	(301)	(10)	-	920
Total	925,883	343,634	71,427	(3,374)	(103,554)	117,353	(35)	1,351,334

c) Breakdown of balance of intangible assets

Parent Company					
	Average annual amortization rate (%)	Cost	Accumulated amortization	Net balance 06/30/2023	Net balance 12/31/2022
Goodwill - Future profitability	-	1,816,341	(44,413)	1,771,928	1,467,728
Licenses and software	20	696,898	(517,726)	179,172	181,891
Constructions in progress	-	123,623	-	123,623	89,255
Trademarks and patents	7	91,018	(10,550)	80,468	3,390
Internally developed products	-	6,690	-	6,690	6,690
Total		2,734,570	(572,689)	2,161,881	1,748,954

Consolidated					
	Average annual amortization rate (%)	Cost	Accumulated amortization	Net balance at 06/30/2023	Net balance at 12/31/2022
Goodwill - Future profitability	-	4,212,956	(45,212)	4,167,744	2,566,748
Trademarks and patents	7	747,679	(18,342)	729,337	247,544
Licenses and software	20	898,548	(578,146)	320,402	241,922
Constructions in progress	-	144,833	-	144,833	96,087
Internally developed products	-	9,586	(963)	8,623	6,690
Client contracts	10	542,079	(182,803)	359,276	735
Commercial points		42,743	(4,987)	37,756	-
Non-competition agreement	7	1,326	(1,176)	150	200
Total		6,599,750	(831,629)	5,768,121	3,159,926

d) Changes in intangible assets

	Parent Company						Balance at 06/30/2023
	Balance at 12/31/2022	Additions	Write-offs	Amortization	Merger	Transfers	
Goodwill - Future profitability	1,467,728	-	-	-	304,200	-	1,771,928
Licenses and software	181,891	41,369	(36)	(60,650)	-	16,598	179,172
Constructions in progress	89,255	51,072	-	-	349	(17,053)	123,623
Trademarks and patents	3,390	-	-	(168)	77,246	-	80,468
Internally developed products	6,690	-	-	-	-	-	6,690
Total	1,748,954	92,441	(36)	(60,818)	381,795	(455)	2,161,881

Consolidado									
	Balance at 12/31/2022	Fair value on acquisition of subsidiaries (a)	Business combination (b)	Additions	Write-offs	Amortization	Reclass/Trans.	Surplus/loss	Balance at 06/30/2023
Ágio rentabilidade futura	2,566,748	892,972	708,024	-	-	-	-	-	4,167,744
Marcas e patentes	247,544	426,984	69,770	-	-	(727)	-	(14,234)	729,337
Licenças e softwares	241,922	-	75,879	46,086	(36)	(72,269)	28,820	-	320,402
Intangível em andamento	96,087	-	18,829	58,712	(10)	-	(28,785)	-	144,833
Produtos des. internamente	6,690	-	2,046	8	-	(121)	-	-	8,623
Contratos de clientes	735	350,319	14,244	-	-	(5,929)	-	(93)	359,276
Pontos Comerciais	-	-	38,470	-	-	(714)	-	-	37,756
Contrato de não competição	200	-	-	-	-	-	-	(50)	150
Total	3,159,926	1,670,275	927,262	104,806	(46)	(79,760)	35	(14,377)	5,768,121

(a) Refers to the allocation of fair value in the acquisition of Hermes Pardini and Retina.

(b) Refers to the acquisition of Hermes Pardini and Retina (pursuant to Note 3) and remeasurement of net assets from the acquisition of Saha and Methodos.

13.Right-of-use

a) Breakdown

Parent Company					
	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance at 06/30/2023	Net balance at 12/31/2022
Real estate	13	1,258,241	(469,735)	788,506	808,832
Machinery and equipment	20	178,550	(66,717)	111,833	83,800
IT equipment	25	38,897	(23,445)	15,452	19,048
Vehicles	50	19,433	(12,354)	7,079	7,823
Total		1,495,121	(572,251)	922,870	919,503

Consolidated					
	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance at 06/30/2023	Net balance at 12/31/2022
Real estate	13	1,747,760	(662,847)	1,084,913	908,678
Machinery and equipment	20	328,545	(133,633)	194,912	86,683
IT equipment	25	55,856	(26,852)	29,004	19,103
Vehicles	50	45,476	(21,882)	23,594	7,823
Total		2,177,637	(845,214)	1,332,423	1,022,287

b) Changes in right-of-use assets

	Balance at 12/31/2022	Additions	Parent Company Inflation adjustment	Depreciation	Write-offs	Merger	Balance at 06/30/2023
Real estate	808,832	30,960	12,929	(61,094)	(25,129)	22,008	788,506
Machinery and equipment	83,800	43,777	1,129	(16,873)	-	-	111,833
IT equipment	19,048	2,070	-	(4,809)	(857)	-	15,452
Vehicles	7,823	1,321	314	(2,349)	(30)	-	7,079
Total	919,503	78,128	14,372	(85,125)	(26,016)	22,008	922,870

Consolidated							
	Balance at 12/31/2022	Business combination (a)	Additions	Inflation adjustment	Depreciation	Write-offs	Balance at 06/30/2023
Real estate	908,678	221,724	40,289	21,597	(81,903)	(25,472)	1,084,913
Machinery and equipment	86,683	83,568	45,855	1,153	(21,689)	(658)	194,912
IT equipment	19,103	14,203	2,078	(101)	(5,422)	(857)	29,004
Vehicles	7,823	17,302	1,422	501	(3,335)	(119)	23,594
Total	1,022,287	336,797	89,644	23,150	(112,349)	(27,106)	1,332,423

a) Refers to the acquisition of Hermes Pardini and Retina (pursuant to Note 3) and remeasurement of net assets from the acquisition of Saha and Methodos.

14.Loans and financing

Funding – Consolidated				
Type	Fixed-rate charges	Signature date	Amount contracted	Final maturity
BNDES FINAME	3.55% p.a.	01/31/2013	4,876	Nov/23
Cédula de Crédito Bancário - CCB	9.34% p.a.	07/05/2019	1,672	Oct/23
FINEP	5.00% p.a.	10/31/2018	5,600	Feb/28
Working capital	USD + 5.47%	07/15/2022	100,000	July/23
Working capital	USD + 7.09%	12/01/2022	300,000	Nov/23

Working capital Information

In July 2022, Pardini took out a loan from Santander (Brasil) S/A, denominated in US dollars, in the original amount of US\$ 18,788, equivalent to R\$ 100,000 on the transaction date, plus interest of 5.47% per annum. A swap (see explanatory note 4) operation was contracted on this loan, changing the currency to reais and fixing the interest rate at CDI+1.64% per annum with a maturity of 12 months.

In December 2022, Pardini took out another loan from Santander (Brasil) S/A, denominated in US dollars, in the original amount of US\$ 56,174, equivalent to R\$ 300,000 on the transaction date, plus interest of 7.09% per annum. A swap (see explanatory note 4) operation was contracted on this loan, changing the currency to reais and fixing the interest rate at CDI+1.35% per annum.

Changes Parent company	Balance at 12/31/2022	Other operations	Balance at 06/30/2023
Drawee risk	12,051	(6,475)	5,576

Changes Consolidated	Balance at 12/31/2022	Business combination	Swap	Exchange-rate change	Interest incurred	Interest paid	Amortization of principal	Other operations	Balance at 06/30/2023
Drawee risk	12,074	-	-	-	-	-	-	6,108	18,182
BNDES FINAME	465	-	-	-	6	(4)	(266)	-	201
Other financings	299	-	-	-	9	-	(210)	-	98
FINEP	-	3,694	-	-	44	(38)	(126)	-	3,574
Working capital	-	431,461	21,521	(15,184)	4,318	-	-	-	442,116
Total	12,838	435,155	21,521	(15,184)	4,377	(42)	(602)	6,108	464,171
Current	12,838								463,884
Non-current	-								287

Certain financings contain financial covenants, such as: the implementation or formalization of collateral or fidejussory guarantees, restrictions on the change, transfer or assignment of corporate or shareholding, incorporation, merger or spin-off without the prior consent of the creditor, and the maintenance of financial and liquidity ratios measured every six months.

As of June 30, 2023, the Company and its subsidiaries followed these financial ratios, as well as with the other covenants.

15. Debentures

a) Breakdown – Parent Company

	Issue amount (R\$)	Quantity	Final maturity	Semi-annual interest	Total issued
4 th issue – 2 nd series	10,000	25,000	Apr 2023	CDI + 0.60% p.a.	250,000
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

The Company used the amounts raised from the debentures issued to strengthen working capital, maintain its cash strategy, extend its debt profile, and fund investments and acquisitions in the coming years. The debentures issued are unsecured and not convertible into shares.

Changes in debentures						
Domestic currency - R\$	12/31/2022	Interest incurred	Interest paid	Amortization of principal	Other operations	06/30/2023
4 th issue – 2 nd series	255,915	11,116	(17,031)	(250,000)	-	-
5 th issue – 1 st series	201,090	13,938	(13,938)	-	-	201,090
5 th issue – 2 nd series	301,670	21,376	(21,376)	-	-	301,670
6 th issue – 1 st series	267,469	18,010	(18,371)	-	-	267,108
6 th issue – 2 nd series	401,489	27,308	(27,857)	-	-	400,940
6 th issue – 3 rd series	401,964	27,795	(28,357)	-	-	401,402
Commissions (5 th , 6 th and 7 th issue)	(1,433)	-	-	-	176	(1,257)
7 th issue – 1 st series	359,351	25,213	(25,213)	-	-	359,351
7 th issue – 2 nd series	359,483	25,577	(25,577)	-	-	359,483
Total	2,546,998	170,333	(177,720)	(250,000)	176	2,289,787
Current	348,081					90,695
Non-current	2,198,917					2,199,092

The portion recognized in non-current liabilities as of June 30, 2023 (except for commission) matured as follows:

Maturity	5 th issue – 1 st series	5 th issue – 2 nd series	6 th issue – 1 st 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	Consolidated
2024	200,000	-	-	-	-	-	-	200,000
2025	-	100,000	250,000	-	-	-	-	350,000
2026	-	100,000	-	375,000	-	-	-	475,000
2027	-	100,000	-	-	-	350,000	-	450,000
2028	-	-	-	-	375,000	-	-	375,000
2029	-	-	-	-	-	-	350,000	350,000
Total	200,000	300,000	250,000	375,000	375,000	350,000	350,000	2,200,000

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 June 30, 2023, the Fleury Group was following financial ratios and other covenants.

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, 2022.

16. Leases

As of June 30, 2023, the lease liabilities are as follows:

a) Minimum lease payments:

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
≤01 year	260,911	236,287	365,043	266,798
>01 year	1,303,081	1,333,021	1,673,184	1,446,972
	1,563,992	1,569,308	2,038,227	1,713,770
(-) Future financial charges	(547,941)	(559,707)	(576,484)	(595,521)
Present value of minimum payments	1,016,051	1,009,601	1,461,743	1,118,249
Current	173,169	153,133	269,893	174,901
Non-current	842,882	856,468	1,191,850	943,348

The maturity dates of non-current installments as of June 30, 2023 are as follows:

	Parent Company	Consolidated
2024	246,612	347,055
2025	218,701	294,144
>2026	377,569	550,651
Total	842,882	1,191,850

We show below the changes in lease:

	Parent Company	Consolidated
Balance at 12/31/2022	1,009,601	1,118,249
Business combination	-	366,747
Addition	78,129	89,740
Inflation adjustment	14,372	23,128
Amortization Interest	(49,143)	(54,291)
Realization of adjustment to present value	49,143	58,817
Amortization of principal	(78,623)	(109,163)
Merger	23,002	-
Write-off	(30,430)	(31,484)
Balance at 06/30/2023	1,016,051	1,461,743

As of June 30, 2023, the Company has an operating lease balance of R\$ 15,968 linked to financial institutions, allocated in the Lease account, referring to computer equipment used to support the administrative areas.

17. Suppliers

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Direct material and test intermediation	79,982	86,065	213,204	130,072
Medical services	61,205	60,634	110,782	76,854
Suppliers of property, plant and equipment - CapEx	36,489	46,531	59,371	46,541
Real estate and utilities	33,938	37,072	58,687	38,665
Outsourced services	27,368	25,635	79,734	35,175
Overhead	14,124	12,279	33,235	17,685
IT and telecommunications	13,976	8,212	22,144	10,060
Institutional and legal matters	6,619	4,438	9,309	5,850
Marketing	3,624	2,678	4,804	3,366
Total	277,325	283,544	591,270	364,268

18. Labor obligations

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Provision for vacation and social security charges	81,967	73,629	135,793	85,845
Salaries and social security charges payable	26,856	28,144	52,624	36,924
Provision for 13 th salary payable and charges	29,542	-	49,774	-
Provision for profit sharing	27,224	51,083	36,847	52,548
Commission and Bonus	17,003	28,570	25,580	28,701
Provision for health care/private pension plan	17,535	17,528	18,311	17,530
Overtime and other	2,687	4,471	7,723	4,852
Loans to employees	1,144	1,150	2,285	1,200
Total	203,958	204,575	328,937	227,600

19. Tax liabilities

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
REFIS installment plan – Law 11941	7,296	7,125	27,890	15,390
PIS/COFINS on Billing	1,930	809	8,236	3,053
ISS on turnover	20,039	12,787	37,963	21,832
Withholding income tax (IRRF)	1,300	1,380	2,451	1,785
PIS, COFINS, CSRF	2,598	2,617	4,103	3,218
Withholding INSS	1,159	1,819	1,480	2,006
Other	1,360	825	3,378	2,236
Total	35,682	27,362	85,501	49,520
Current	33,353	23,338	70,035	40,812
Non-current	2,329	4,024	15,466	8,708

As of June 30, 2023, the non-current portion matured as follows:

	Consolidated
2024	5,078
2025	4,627
>2026	5,761
Total	15,466

20.Accounts payable – Acquisition of companies

Relate to debts assumed for 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 highlighted in the acquisition documents.

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
SAHA	-	-	99,986	111,720
IACS	-	-	96,762	-
Marcelo Magalhães	35,594	33,080	35,594	33,080
Other (a)	-	-	31,946	406
Lafe	-	-	29,809	35,830
Vita	-	-	29,858	35,158
Diagmax	18,374	18,133	18,374	18,133
LPA	-	-	15,688	-
CIP	14,888	13,979	14,888	13,979
CSV	-	-	13,289	-
Moacir	-	-	11,167	12,237
Bioclinico	-	-	9,948	7,281
Pretti	-	-	8,176	9,738
Inlab	7,619	7,156	7,619	7,156
Retina	-	-	7,522	-
CPC	-	-	7,133	6,253
Lego and Biesp	5,594	5,594	5,594	5,594
ODI	-	-	4,502	-
Methods	3,007	7,763	3,007	7,763
Diagnoson	2,723	2,723	2,723	2,723
DIGIMAGEM	-	-	2,574	-
IRN	-	-	2,009	9,612
Total	87,799	88,428	458,168	316,663
Current	12,562	24,786	138,754	40,337
Non-current	75,237	63,642	319,414	276,326

(a) Of the amount described in these lines, R\$ 15,323 are withheld from the sellers as an Escrow deposit.

As of June 30, 2023, the non-current portion matured as follows:

	Consolidated
2024	17,727
2025	54,266
2026	53,813
Other (a)	193,608
Total	319,414

(b) As of June 30, 2023, the maturity of certain installments is contingent on the final and unappealable ruling of the lawsuits. Therefore, the estimate of payment will be determined as lawsuits are judged.

21. Other liabilities

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Advance from clients	-	-	13,117	3,664
Other accounts payable	10,393	8,141	13,319	10,999
Prepaid Revenue (Bradesco Payroll)	2,621	5,119	2,737	5,119
Deferred revenue	-	-	1,210	369
Employee reimbursements	603	391	603	393
Total	13,617	13,651	30,986	20,544
Current	13,617	13,651	28,408	17,969
Non-current	-	-	2,578	2,575

22. Current and deferred income tax and social contribution

a) Breakdown

	Parent Company			Consolidated		
	Balance sheet		Income (loss)	Balance sheet		Income (loss)
	06/30/2023	12/31/2022	06/30/2023	06/30/2023	12/31/2022	06/30/2023
Provision for tax, labor and civil risks	17,596	17,232	364	25,971	18,301	7,670
IFRS 16 effect	33,422	31,248	2,174	44,394	31,999	12,395
Stock option plan	6,642	9,818	(3,176)	6,642	9,818	(3,176)
Estimated losses from disallowances and default	5,295	4,391	904	12,065	4,980	7,085
Provision for profit sharing	9,256	17,368	(8,112)	12,205	17,742	(5,537)
Provisions Labor	10,337	11,444	(1,107)	17,027	12,014	5,013
Update – Accounts payable – acquisition of companies	3,523	2,111	1,412	8,840	5,363	3,477
Linearization of effective rate	16,300	-	16,300	17,336	-	17,336
Provisions	-	-	-	2,297	-	2,297
Other	117	8	109	(218)	159	(377)
Tax loss	-	-	-	71,553	63,315	8,238
Net assets acquired in a business combination	13,746	1,076	12,670	12,964	294	12,670
Effects of goodwill amortization for tax purposes	(457,568)	(459,417)	1,849	(579,260)	(474,117)	(105,143)
Realization of gain/loss	(144,044)	(1,494)	(142,550)	(187,456)	(38,833)	(148,623)
Derivative instrument - Swap	-	-	-	20,972	-	20,972
Deferred tax assets (liabilities), net	(485,378)	(366,215)	(119,163)	(514,668)	(348,965)	(165,703)

Reflected on the balance sheet as follows:

Opening balance	(366,215)	-	-	(348,965)	-	-
Recognized tax revenue /(expense) in income (loss)	16,372	-	-	22,580	-	-
Changes in equity not affecting income (loss)	(135,535)	-	-	(188,283)	-	-
Deferred tax assets (liabilities), net	(485,378)	-	-	(514,668)	-	-

	Consolidated									Total
	Fleury	CIP	CPMA	IRN	CPC	Santecorp Holding	Saúde iD	Vita Clínicas	IHP	
Ativo (a)	148.768	897	25.871	712	1.125	23.568	29.763	557	50.701	281.962
Passivo	(634.146)	(721)	(60.768)	-	-	-	-	-	(100.995)	(796.630)

(a) The balance of Fleury S.A, CPMA , CIP and Hermes Pardini is presented net.

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

	Consolidated
2023	58,478
2024	85,569
2025	41,538
2026	29,309
>2027	67,068
Total	281,962

b) Reconciliation of income tax and social contribution on net income, current and deferred, in income (loss) are reconciled as follows:

	Parent Company		Consolidated	
	06/30/2023	06/30/2022	06/30/2023	06/30/2022
Income before income tax (IRPJ) and social contribution (CSLL)	191,893	256,114	223,226	251,740
(x) Combined rate	34%	34%	34%	34%
(=) IRPJ and CSLL expense	(65,244)	(87,079)	(75,897)	(85,592)
Other permanent additions (exclusions), net	306	1,378	580	(221)
Linearization effect of the effective rate	16,300	6,418	17,336	6,418
Equity in net income of subsidiaries	25,025	4,119	87	141
Effect of Company taxed under the deemed income regime	-	-	2,534	9,270
Income tax and social contribution expense:	(23,613)	(75,164)	(55,360)	(69,984)
Current	39,985	80,430	77,940	90,071
Deferred	(16,372)	(5,266)	(22,580)	(20,087)
Effective rate - %	12.31%	29.35%	24.80%	27.50%

23. Provision for tax, labor, civil risks

a) Breakdown of the balance

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Tax	22,127	21,465	39,051	26,640
Labor	24,546	24,790	29,296	26,829
Civil	5,082	4,428	13,448	9,738
Subtotal	51,755	50,683	81,795	63,207
Formation of loss (a)	-	-	67,416	-
Judicial deposits (lawsuits involving probable losses)	(38,077)	(34,120)	(39,546)	(34,120)
Total	13,678	16,563	109,665	29,087

b) Changes – Consolidated

	Balance at 12/31/2022	Additio n / Revers al (b)	Recordi ng of loss (a)	Business combinati on	Reclassification s/ Payments	Inflation adjustme nt	Balance at 06/30/2023
Labor	26,829	164	1,952	2,911	(2,111)	1,503	31,248
Tax	26,640	(33)	56,196	11,283	406	755	95,247
Civil	9,738	431	9,268	2,349	(37)	967	22,716
Subtotal	63,207	562	67,416	16,543	(1,742)	3,225	149,211
Judicial deposits (lawsuits involving probable losses)	(34,120)	-	-	(1,469)	(3,957)	-	(39,546)
Total	29,087	562	67,416	15,074	(5,699)	3,225	109,665

(a) Loss of value measured in the business combination with Hermes Pardini, arising from lawsuits with probability of possible loss. see explanatory note 3.

(b) The movement observed in the statement of cash flows takes into account the amounts in this column.

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

The provisioning criteria for indicating a probable loss follow the assessment guidelines defined in the company's internal policies, with the occurrence of a conviction being an important factor for such an analysis. Provisioning is monitored by advisory services and adjustments are made according to the occurrence of acts in the course of the process that may alter the established provisioning criteria.

Tax

The main tax matter relates to the challenge of the COFINS exemption for civil organizations that provide services related to professions regulated by law. Supplementary Law 70/91, which introduced the Social Contribution on Revenues (COFINS), granted an exemption to this type of company. However, upon the enactment of Law 9430/96, this exemption was revoked, and COFINS started to be levied on the gross revenue of service providers. The legal advisors understand that since Law 9430/96 is ordinary law, it could not have revoked the exemption established by Supplementary Law 70/91. However, considering that the Federal Supreme Court has already ruled against the thesis in question, the Company records a provision to cover risks totaling R\$ 2,331 as of June 30, 2023 (R\$ 2,282 as of December 31, 2022).

Another important tax matter is the 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\$ 17,425 as of June 30, 2023 (R\$ 16,916 as of December 31, 2022).

We also have lawsuits arising from the acquired company Instituto Hermes Pardini S.A., whose filing officer is the Federal Revenue Office in Belo Horizonte/Minas Gerais, due to decision-making orders that partially approved IRPJ and CSLL offsets declared in PER/DCOMPs for the years 2011 to 2022, whose proof of withholding tax was not located and presented in the Administrative proceeding. The Company records the provision to cover risks on June 30, 2023 in the amount of R\$ 9,931 (R\$ 5,242, on December 31, 2022).

Labor

In the labor sphere, the Company has lawsuits classified as a probable loss on June 30, 2023, totaling R\$ 29,296 (R\$ 26,695 as of December 31, 2022), which essentially refer to lawsuits (such as labor claims from former employees, class actions, annulment actions); but the Company is also party to joint liability lawsuits filed by employees of companies that provide specialized services to the Company on an outsourced basis and ongoing administrative proceedings.

Civil

In the civil sphere, the Company has lawsuits classified as probable losses totaling R\$ 13,448 as of June 30, 2023 (R\$ 9,738 as of December 31, 2022). Such proceedings are based, for the most part, in demands in which a possible diagnostic error is discussed.

d) Lawsuits classified as possible loss

The Company has tax, civil and labor claims which are not provisioned, since they involve risk of loss classified by management and by its legal advisors as possible.

On June 30, 2023, the consolidated amount was approximately R\$ 560,463 (R\$ 525,218 as of December 31, 2022). The main change in the period is essentially discussions of municipal taxes in the amount of R\$ 26,209 involving ISSQN cases of the subsidiary Hermes Pardini, classified as a possible loss.

The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 23 - Provision for tax, labor and civil risks as of December 31, 2022.

24. Related parties

Impacts on statement of income and balance sheet

a) Breakdown of balances

Companies	Note	Nature of the operation	Consolidated					
			Assets		Liabilities		Income (loss) - Revenue/(expense)	
			06/30/2023	12/31/2022	06/30/2023	12/31/2022	06/30/2023	06/30/2022
Companhia Brasileira de Soluções e Serviços - Visa Vale	17	Service provider - Benefits (Meal Voucher)	-	-	7,090	590	(68,445)	(52,355)
Bradesco Vida e Previdência S.A.	28 29	Service Provider - Benefits (Private pension)	-	-	-	1	(3,224)	(3,171)
Bradesco Saúde S.A.	28 29	Service provider - Benefits (Healthcare plan - Employees)	-	-	9,312	-	(60,034)	(51,895)
Banco Bradesco S.A.	6 21	Sale of payroll and financial transactions	451,774	980,246	13,123	8,822	48,564	18,845
Transinc Fundo de Investimento Imobiliário - FII	13 and 17	Rental provider - Property lease classified under CPC 06	5,627	32,747	7,045	38,043	(781)	(5,901)
Harmonikos Participações e Empreendimentos Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	9,608	10,657	11,760	13,019	(1,792)	(1,903)
Amicabilis Participações e Empreendimentos Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	14,480	14,087	17,893	17,336	(2,645)	(2,244)
BSP Empreendimentos Imobiliários Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	197,956	202,793	203,254	204,670	(15,223)	-
AP Imobiliária Ltda	13 and 17	Rental provider - Property lease classified under CPC 06	15,879	-	18,357	-	(707)	-
Azevedo e Dias Administração Patrimonial Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	6,077	-	6,602	-	(428)	-
Bitoliz Consultoria de Imóvel Ltda	13 and 17	Rental provider - Property lease classified under CPC 06	2,475	-	2,628	-	(86)	-
Dumont Empreendimentos Imobiliários Ltda	13 and 17	Rental provider - Property lease classified under CPC 06	3,973	-	4,952	-	(167)	-
Empreendimentos Imobiliários Vista Alegre Ltda	13 and 17	Rental provider - Property lease classified under CPC 06	48,909	-	56,378	-	(2,162)	-
Paes e Alcantara Serviços Ltda	13 and 17	Rental provider - Property lease classified under CPC 06	9,723	-	10,305	-	(337)	-
Villa Di Migliori Participações Ltda	13 and 17	Rental provider - Property lease classified under CPC 06	23,660	-	23,806	-	(746)	-
Prontmed Tecnologia de Dados em Saúde	11 17	Service provision (use of the digital platform)	80	-	67	147	(580)	-
Papaiz Associados Diagnóstico por Imagem S/A Ltda.	30	Sublease	-	-	-	-	-	61
OdontoPrev S.A.	28 29	Service provider - Benefits (Odontological plan - Employees)	-	-	-	-	(1,958)	(1,662)
CM Médicos Associados Ltda.	28	Service provider - Rendering of medical services	-	-	-	-	(1,000)	1,007
			790,221	1,240,530	392,572	282,628	(111,751)	(99,218)

Companies	Note	Nature of the operation	Parent Company					
			Assets		Liabilities		Income (loss) - Revenue/(expense)	
			06/30/2023	12/31/2022	06/30/2023	12/31/2022	06/30/2023	06/30/2022
Companhia Brasileira de Soluções e Serviços - Visa Vale	17	Service provider - Benefits (Meal Voucher)	-	-	6,532	466	(66,398)	(49,579)
Bradesco Vida e Previdência S.A.	28 29	Service Provider - Benefits (Private pension)	-	-	-	-	(3,181)	(3,136)
Bradesco Saúde S.A.	28 29	Service provider - Benefits (Healthcare plan – Employees)	-	-	9,312	-	(59,760)	(51,055)
Banco Bradesco S.A.	6 21	Sale of payroll and financial transactions	266,351	865,911	2,895	5,119	39,185	16,031
Transinc Fundo de Investimento Imobiliário - FII	13 and 17	Rental provider - Property lease classified under CPC 06	5,627	32,747	7,045	38,043	(781)	(5,901)
Harmonikos Participações e Empreendimentos Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	9,608	10,657	11,760	13,019	(1,792)	(1,903)
Amicabilis Participações e Empreendimentos Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	14,480	14,087	17,893	17,336	(2,645)	(2,244)
BSP Empreendimentos Imobiliários Ltda.	13 and 17	Rental provider - Property lease classified under CPC 06	197,956	202,793	203,254	204,670	(15,223)	-
OdontoPrev S.A.	28 29	Service provider - Benefits (Odontological plan – Employees)	-	-	-	-	(1,887)	(1,785)
CM Médicos Associados Ltda.	28	Service provider - Rendering of medical services	-	-	-	-	(1,000)	1,007
Prontmed Tecnologia de Dados em Saúde	11 17	Corporate investment and Service provision (use of the digital platform)	-	-	10	10	(60)	-
Papaiz Associados Diagnóstico por Imagem S/A Ltda.	30	Sublease	-	-	-	-	-	61
CPC Ltda	27	Processing of exams - Clinical Analysis	-	-	-	-	656	508
Fleury CPMA S.A.	27 and 29	Processing of exams and transfer of benefits (Healthcare plan)	25	286	-	-	7,184	5,152
INLAB Ltda.	27	Processing of exams - Clinical Analysis	-	-	-	-	-	1,470
IRN Ltda.	27	Processing of exams - Clinical Analysis	-	-	-	-	14	18
Santecorp Holding Ltda.	28 29	Sublease and transfer of benefits (Healthcare plan – Employees)	-	152	91	-	415	26
Saude iD	29	Transfer of benefits (Healthcare plan – Employees)	67	-	-	-	441	801
Clinica de olhos Dr. Moacir Cunha S.A.	28 29	Sublease and expense reimbursement (labor of dedicated employees)	114	219	-	-	216	-
CIP - Centro de Infusões Pacaembu LTDA	29	Expense reimbursement (labor of dedicated employees)	94	161	-	-	94	-
Vita Clinicas Medicina Especializada LTDA	29	Expense reimbursement (labor of dedicated employees)	94	161	-	-	94	-
Instituto Hermes Pardini S.A.	28	Processing of exams - Clinical Analysis	-	-	-	-	(108)	-
Laboratório Pretti Ltda	27	Processing of exams - Clinical Analysis	-	-	-	-	1,751	-
Laboratório Bioclínico Ltda.	27	Processing of exams - Clinical Analysis	-	-	-	-	1,123	523
			494,416	1,127,174	258,792	278,663	(101,662)	(90,006)

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, which are among the largest clients. The impact on the consolidated statement of income (gross revenue) from these clients represented 15% as of June 30, 2023 (18% as of June 30, 2022).

The Company signed an Association Agreement for the creation of a new company (JV Oncologia), in partnership with Atlântica Hospitais e Participações S.A., an indirect subsidiary of Banco Bradesco S.A. and Real e Benemérita Associação Portuguesa de Beneficência. No asset and liability operations were identified except for what is shown in Note 11.

b) Directors' fees and Board's remuneration

The remuneration of directors and members of Management was approved at Meeting held on April 28, 2023 and are calculated in "General and administrative expenses" caption in the statement of income.

	Parent Company	
	06/30/2023	06/30/2022
Directors' fees and Board's remuneration		
Managers	14,349	11,075
Salaries, social charges and benefits	4,778	4,497
Share-based payments	4,111	2,655
Bonus and Profit sharing	5,382	3,834
Post-employment benefits	78	89
Board		
Salaries, social security charges and benefits	5,244	5,555
Total	19,593	16,630

As established by CPC 33 - Employee benefits, the Company grants post-employment benefits to its administrators, consisting of private pension and life insurance.

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 provision for profit sharing, which includes employees and administrators, totaled R\$ 41,825 in the period ended June 30, 2023 (R\$ 29,852 as of June 30, 2022).

25. Shareholders' equity

a) Capital

The paid-up capital as of June 30, 2023 is R\$ 2,762,903, represented by 547,185,685 common, registered, book-entry shares with no par value. The net amount of expenses with share issues is R\$ 2,735,982.

Changes in the period:

We show below the changes in capital during the period:

Description	Number of shares	Total amount
Balance at 12/31/2022	367,197,096	1,743,823
Exercise of stock options (Note 26.b)	7,355	64
Shares issued in business combination Note 3 (ii)	153,924,773	849,016
Issue for bonus (i)	26,056,461	170,000
Balance at 06/30/2023	547,185,685	2,762,903

i) Stock bonus

On June 6, 2023, the Board of Directors of Fleury S.A. approved the increase in the Company's capital, within the authorized limit, through the capitalization of part of the investment reserves with the issue and distribution of shares, which will be allocated free of charge as a bonus at the rate of 1 new share for every 20 shares issued by the Company. The total amount of the increase was R\$ 170,000, through the issuance of 26,056,461 shares.

ii) Capital reserve and equity valuation adjustments

Due to the consummation of the business combination with Hermes Pardini and the capital increase through the replacement of shares, 153,924,773 new common shares were issued, for the total subscription amount of R\$ 2,234,987.

Of this amount, the amount of R\$849,016 was allocated to the share capital account, the amount of R\$1,312,087 was allocated to the Company's capital reserve and R\$73,884 was allocated to equity valuation adjustments.

b) Treasury shares

At a meeting of the Board of Directors held on November 26, 2020, the Company's Buyback Program was approved, without reducing the capital, and up to 3,035,263 common shares may be acquired.

The purpose of the Program is to buy back shares to back the Company's Deferred Stock Plan, approved at the Extraordinary Shareholders' Meeting on 12/05/2019, and they may also be held in treasury, disposed of or canceled.

We present below the changes in treasury shares as of June 30, 2023:

	Quantity	(Net) average price**	Total amount
Balance at 12/31/2022	793,123	25.18	19,971
Changes in the 1 st quarter.	(426,479)	25.23	(10,758)
Bonuses	18,332	-	-
Balance at 06/30/2023	384,976	23.93	9,213

c) Investment reserve

At the Annual and Extraordinary Shareholders' Meeting held on April 28, 2023, the allocation of the Company's income (loss) for 2022 was approved, and the amount of R\$ 162,453 will be retained, pursuant to art. 196 of Law 6404/1976 and the capital budget, previously approved by the Board of Directors, and allocated to the profit

retention reserve for investments. This retention is in line with the Company's plan to invest in new technologies and new businesses. On June 6, 2023, the Board of Directors of Fleury S.A. approved the increase in the Company's capital, through capitalization with the issue and distribution of shares. The total amount of the increase was R\$ 170,000.

26. 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. Said plan is a defined contribution plan and during the period ended June 30, 2023 the Company made contributions in the amount of R\$ 1,198 (R\$ 888 as of June 30, 2022), recorded in "Costs of services provided" and "General and Administrative Expenses".

b) Share-based remuneration

Fleury Group offers cash and share-based remuneration plans to executives, according to which the Company receives services from employees 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 year during the period in which the right is acquired.

We demonstrate below the movement for the period:

		Grant date		
		2016	2018	
		July/27	May/10	June/20
Balance at 12/31/2022	Options	12,696	328,125	41,125
	Average exercise price	8.74	27.66	26.24
Exercised	Options	7,355	-	-
Balance at 06/30/2023	Options	5,341	328,125	41,125

Of the 374,591 options existing as of June 30, 2023 (628,580 options as of June 30, 2022), 216,341 options are exercisable (158,250 options were exercisable as of June 30, 2022).

As of June 30, 2023, the market value of each share was R\$ 16.05 (R\$ 16.30 as of June 30, 2022).

Options granted from 2016 to 2018: 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 on			
	Grant as of 08/01/2022	Grant as of 08/30/2021	Grant as of 11/26/2020
Volatility	28.36%	29.49%	38.19%
Dividend Yield	1.75%	3.22%	4.80%
Expected life for the exercise.	2 years	2 years	4 years
Risk-free annual interest rate	12.70%	7.59%	4.78%

(i) New Long-Term Incentive Plan - Deferred Stock

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 June 30, 2023, the Company recognized a "pro-rata" expense in the amount of R\$ 4,832 in General Administrative Expenses referring to the Deferred Stock Option plan (R\$ 7,076 as of June 30, 2022).

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

The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 26 - Employee benefits, of the financial statements for the year ended December 31, 2022.

27. Revenue from rendering of services

a) Breakdown of balances

	Parent Company			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Gross revenue	1,081,370	1,002,903	2,162,800	2,008,928
Taxes	(66,307)	(61,070)	(132,505)	(122,212)
Disallowances	(10,706)	(9,350)	(20,132)	(18,955)
Rebates	(1,234)	(276)	(2,785)	(858)
Net revenue	1,003,123	932,207	2,007,378	1,866,903

	Consolidated			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Gross revenue	1,784,525	1,196,382	3,114,930	2,369,790
Taxes	(109,406)	(73,664)	(190,985)	(145,721)
Disallowances	(13,470)	(10,384)	(23,149)	(20,789)
Rebates	(2,108)	(588)	(4,432)	(1,621)
Net revenue	1,659,541	1,111,746	2,896,364	2,201,659

The breakdown of net sales between the main lines of the Company's services (Diagnostic Medicine, Integrated Medicine), is presented in Note 34 - Segment Information.

The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 27 - Revenue from services rendered as of December 31, 2022.

28. Cost of services rendered

	Parent Company			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Medical personnel and services	(353,400)	(312,387)	(696,814)	(606,502)
Direct material and test intermediation	(118,331)	(124,818)	(239,026)	(253,392)
Rentals, services with occupancy and utilities	(141,416)	(137,263)	(281,199)	(265,638)
Depreciation and amortization	(94,081)	(87,066)	(186,661)	(167,777)
Overhead	(2,147)	(2,417)	(4,223)	(3,904)
Total	(709,375)	(663,951)	(1,407,923)	(1,297,213)

	Consolidated			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Medical personnel and services	(529,739)	(382,157)	(943,849)	(746,103)
Direct material and test intermediation	(326,708)	(172,450)	(528,610)	(336,124)
Rentals, services with occupancy and utilities	(215,279)	(155,665)	(372,554)	(299,479)
Depreciation and amortization	(129,262)	(98,401)	(232,982)	(190,526)
Overhead	(3,454)	(2,717)	(6,599)	(4,321)
Total	(1,204,442)	(811,390)	(2,084,594)	(1,576,553)

29. General and administrative expenses

	Parent Company			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Personnel and benefits	(69,538)	(59,407)	(133,613)	(107,141)
Institutional and legal matters (a)	(59,504)	(4,930)	(62,902)	(8,766)
Depreciation and amortization	(18,312)	(11,521)	(41,708)	(25,247)
IT and telecommunications (a)	(6,924)	(2,167)	(8,859)	(4,167)
Real estate and utilities	(4,325)	(3,568)	(10,683)	(7,984)
Outsourced services	(2,441)	(3,253)	(6,300)	(5,866)
Other general and administrative expenses	(6,902)	(5,459)	(15,904)	(8,830)
Total	(167,946)	(90,305)	(279,969)	(168,001)

	Consolidated			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Personnel and benefits	(92,591)	(71,632)	(163,948)	(133,471)
Institutional and legal matters (a)	(59,822)	(6,383)	(65,539)	(11,581)
Depreciation and amortization	(36,813)	(15,441)	(64,356)	(30,776)
Real estate and utilities	(14,064)	(4,007)	(17,886)	(8,967)
IT and telecommunications (a)	(6,490)	(3,989)	(13,887)	(7,980)
Outsourced services	(3,648)	(6,698)	(8,816)	(11,640)
Other general and administrative expenses	(3,408)	(3,752)	(13,746)	(6,583)
Total	(216,836)	(111,902)	(348,178)	(210,998)

(a) The increase is related to expenses incurred in the business combination, non-recurring, as mentioned in the Management Report for this quarter available on the Investor Relations website.

30. Commercial 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 June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Personnel and benefits	(2,912)	(1,969)	(5,361)	(3,996)
Other sales	(222)	(299)	(391)	(635)
Outsourced services	(1)	(1)	(1)	(1)
Marketing	(7,140)	(6,595)	(12,581)	(12,255)
Total	(10,275)	(8,864)	(18,334)	(16,887)

	Consolidated			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Personnel and benefits	(15,797)	(2,154)	(18,206)	(4,181)
Other sales	(4,462)	(304)	(4,632)	(639)
Outsourced services	(1,195)	(1)	(1,195)	(2)
Marketing	(16,414)	(9,332)	(23,489)	(16,795)
Total	(37,868)	(11,791)	(47,522)	(21,617)

31. Other operating revenues (expenses), net

	Parent Company			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Provision/losses with defaulted parties	(688)	(1,004)	(1,502)	(2,108)
Other revenues (expenses)	2,040	9,466	(2,886)	13,460
Reversal (provision) for tax, labor and civil risks	(486)	(2,025)	(694)	(3,298)
Income (loss) in write-off/sale of assets	(414)	(195)	14	511
Total	451	6,242	(5,068)	8,565

	Consolidated			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Provision/losses with defaulted parties	(1,433)	(1,097)	(3,037)	(2,296)
Other revenues (expenses)	(1,109)	10,835	(871)	15,917
Reversal (provision) for tax, labor and civil risks	(309)	(2,037)	(562)	(3,318)
Income (loss) in write-off/sale of assets	(42)	(201)	420	488
Total	(2,893)	7,500	(4,050)	10,791

32. Financial income (loss)

a) Breakdown of financial results

	Parent Company			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Financial revenues:				
Yield from interest earning bank deposits – Securities	26,287	16,515	63,141	33,552
Exchange-rate change	36	166	108	302
Other	1,074	908	1,463	1,282
Total	27,397	17,589	64,712	35,136
Financial expenses:				
Lease interest	(24,305)	(17,947)	(49,143)	(36,055)
Interest on debentures	(81,210)	(78,504)	(170,333)	(130,606)
Interest on financing and other interest	(73)	(210)	(115)	(4,622)
Inflation adjustment of contingencies	(1,168)	(1,428)	(2,662)	(2,907)
Exchange-rate change	(98)	(477)	(167)	(557)
Derivative financial instruments	(485)	299	(943)	(1,482)
Inflation adjustment of taxes and accounts payable	(2,285)	(2,510)	(5,700)	(3,981)
Other	(1,631)	(2,360)	(4,135)	(4,293)
Total	(111,255)	(103,137)	(233,198)	(184,503)
Net financial income (loss)	(83,858)	(85,548)	(168,486)	(149,367)

	Consolidated			
	Three-month period ended June 30,		Six-month period ended June 30	
	2023	2022	2023	2022
Financial revenues:				
Yield from interest earning bank deposits – Securities	29,023	18,795	68,538	37,740
Exchange-rate change (a)	18,584	166	18,656	303
Other	11,272	2,516	16,692	3,629
Total	58,879	21,477	103,886	41,672
Financial expenses:				
Lease interest	(26,975)	(20,150)	(58,817)	(40,072)
Interest on debentures	(81,210)	(78,504)	(170,333)	(130,606)
Interest on financing and other interest	(5,543)	(268)	(5,716)	(4,710)
Inflation adjustment of contingencies	(1,433)	(1,534)	(3,225)	(3,102)
Exchange-rate change	(3,419)	(477)	(3,488)	(557)
Derivative financial instruments (a)	(22,006)	299	(22,464)	(1,482)
Inflation adjustment of taxes and accounts payable	(5,913)	(4,532)	(18,356)	(8,187)
Other	(11,890)	(2,655)	(10,536)	(4,913)
Total	(158,389)	(107,821)	(292,935)	(193,629)
Net financial income (loss)	(99,510)	(86,344)	(189,049)	(151,957)

(a) In the Consolidated, it is mainly due to the Working Capital Loan operation, see note 14.

33. Earnings per share

Basic earnings per share

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.

	Parent Company	
	06/30/2023	06/30/2022
Income attributable to Company's controlling shareholders	168,280	180,950
Weighted average number of common shares outstanding (-) treasury shares	421,308,006	317,068,714

Basic earnings per share – R\$

0.40

0.57

Diluted earnings per share

Diluted profit per share is calculated by adjusting the weighted average number of common shares, presuming the conversion of all the potential diluted common shares. The Company had potential diluting common shares outstanding during the period, according to the Company's Stock Option Plan, as follows:

	Parent Company	
	06/30/2023	06/30/2022
Income attributable to Company's controlling shareholders	168,280	180,950
Weighted average number of common shares outstanding (-) treasury shares	421,308,006	317,068,714
(+) Adjustment by stock options	72,150	453,206
(=) Weighted average of number of common shares for diluted earnings per share	421,380,157	317,521,920

Diluted earnings per share - R\$**0.40****0.57**

34. Information per business segment

As of June 30, 2023, Grupo Fleury's Management performs analyzes based on two reportable business segments: Diagnostic Medicine and Integrated Medicine. Until February 23 it included the Dental segment. The segments presented in the financial statements are strategic business units that offer different products and services. The operation acquired from Hermes Pardini mainly includes laboratory analysis and imaging tests (Diagnostic Medicine) and Lab – to-Lab (Integrated Medicine).

	Period ended 06/30/2023		
	Diagnostic medicine	Integrated Medicine	Consolidated
Net revenue	2,145,662	750,702	2,896,364
EBITDA	656,641	52,716	709,357
Equity in net income of subsidiaries	-	255	255
Depreciation and amortization	-	-	(297,338)
Financial income (loss)	-	-	(189,049)
EBIT	-	-	223,226

	Period ended 06/30/2022			
	Diagnostic medicine	Integrated Medicine	Dental	Consolidated
Net revenue	1,725,079	476,580	-	2,201,659
EBITDA	597,197	27,386	-	624,583
Equity in net income of subsidiaries	-	-	415	415
Depreciation and amortization	-	-	-	(221,301)
Financial income (loss)	-	-	-	(151,957)
EBIT	-	-	-	251,740

35. Insurance coverage

The Company takes out insurance coverage on a global basis for possible risks related to its assets, loss of profits and/or liabilities in amounts sufficient to cover possible claims, 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 June 30, 2023 is R\$ 5,280.

The contracts are effective until April 12, 2023.

The maximum insured amount of the main insurance coverages, as of June 30, 2023, is as follows:

	Consolidated
Operating risks	1,087,622
Civil liability, including cyber risks	158,500
International transport – Imports - US\$	3,150

Jeane Tsutsui
CEO

José Antônio de Almeida Filippo
Chief Financial, Legal and Investor Relations Officer

Gisele Schneider
Accountant
CRC 1SP304488

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@pwc.com

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Marcelo Orlando

marcelo.orlando@pwc.com

partner

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Giulianna Rossi

giulianna.rossi@pwc.com

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