

Interim financial information

2° quarter of 2025

(Convenience Translation into English from the
Original Previously Issued in Portuguese)

Oncoclínicas do Brasil Serviços Médicos S.A.

Individual and Consolidated
Interim Financial Information for the
Quarter Ended June 30, 2025 and
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders, Counselors and Management of
Oncoclínicas do Brasil Serviços Médicos S.A.

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Oncoclínicas do Brasil Serviços Médicos S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended June 30, 2025, which comprises the balance sheets, individual and consolidated, as at June 30, 2025 and the related individual and consolidated statements of income and of comprehensive income for the three- and six-month periods then ended, and statements of changes in shareholders equity and of cash flows for the six-month period then ended, including the explanatory notes.

Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the interim financial information referred to above was not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34, applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

Other matters

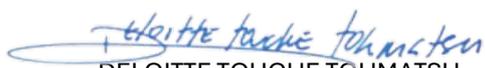
Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2025, prepared under the responsibility of the Company's Management and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are consistent with the criteria set out in technical pronouncement CPC 09 (R1) - 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 were not prepared, in all material respects, in accordance with such technical pronouncement and consistently with the accompanying individual and consolidated interim financial information taken as a whole.

Convenience translation

The accompanying individual and consolidated interim financial information have been translated into English for the convenience of readers outside Brazil.

São Paulo, August 14, 2025



DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Daniel de Carvalho Primo
Accountant

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

BALANCE SHEETS AT JUNE 30, 2025 AND DECEMBER 31, 2024
(In thousands of reais - R\$)

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		06/30/2025	12/31/2024	06/30/2025	12/31/2024			06/30/2025	12/31/2024		
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	4	131.872	228.812	342.739	550.744	Suppliers	14	157.815	154.966	858.104	1.019.530
Securities and financial assets	5	593.288	937.548	625.272	1.337.630	Loans and financing	15	253.689	425.903	617.826	522.860
Derivative financial instruments	28	4.243	32.191	4.243	32.191	Derivative financial instruments	28	-	124	-	124
Trade accounts receivable	6	197.415	288.180	1.771.408	2.049.014	Debentures	16	44.870	37.277	240.963	233.272
Inventories	7	50.858	53.642	222.735	225.235	Social charges	17	50.185	67.001	149.358	155.182
Recoverable taxes	8	60.006	101.486	233.508	314.099	Tax liabilities	18	16.424	38.197	89.965	177.829
Dividends receivable	29.2	82.720	102.004	-	-	Income tax and social contribution	27	-	-	27.389	54.753
Other assets	9	56.405	51.147	174.175	151.871	Accounts payable for acquisitions	19	12.007	21.481	246.411	85.494
Total current assets		1.176.807	1.795.010	3.374.080	4.660.784	Dividends payable	29.5	4.704	-	33.414	37.134
						Related parties	29.4	-	35.785	-	35.785
						Lease liabilities	13.2	13.613	13.077	54.794	57.825
						Other liabilities	20	19.755	24.652	89.088	73.418
						Total current liabilities		573.062	818.463	2.407.312	2.453.206
NON-CURRENT ASSETS						NON-CURRENT LIABILITIES					
Securities and financial assets	5	2.394	102.484	17.855	129.921	Loans and financing	15	1.565.587	1.546.636	1.648.100	1.946.239
Derivative financial instruments	28	10.833	7.016	10.833	7.016	Derivative financial instruments	28	53.502	106.922	53.502	106.922
Trade accounts receivable	6	308.023	153.360	788.406	385.580	Debentures	16	1.728.877	1.727.150	2.177.881	2.214.836
Judicial deposits	21	20.878	22.571	70.181	66.165	Social charges	17	10.454	12.951	10.454	12.951
Deferred income tax and social contribution	27	320.657	288.192	551.200	508.090	Tax liabilities	18	6.613	7.737	37.112	52.551
Related parties	29.1	1.112.695	1.095.803	21.362	20.664	Deferred income tax and social contribution	27	-	-	49.528	41.186
Advances for future capital increase	29.3	50.907	87.239	-	-	Provision for tax, labor and civil risks	21	10.092	10.218	48.837	50.907
Other assets	9	198.021	197.972	273.831	294.804	Accounts payable for acquisitions	19	73.958	80.892	116.283	347.480
Investments in subsidiaries and associated companies	10	3.820.194	3.781.915	71.063	42.960	Related parties	29.4	624.087	502.631	7.598	7.830
Property, plant and equipment	11	133.420	126.285	819.375	822.525	Advances for future capital increase	29.6	-	-	6.334	6.334
Intangible assets	12	390.060	390.314	3.736.715	3.750.517	Lease liabilities	13.2	41.295	38.249	573.988	503.367
Right-of-use	13.1	49.196	45.760	566.442	513.306	Provision for loss on investment in subsidiaries	10	12.243	46.902	-	-
Total non-current assets		6.417.278	6.298.911	6.927.263	6.541.548	Other liabilities	20	41.726	48.820	65.784	76.098
						Total non-current liabilities		4.168.434	4.129.108	4.795.401	5.366.701
						SHAREHOLDERS' EQUITY	22				
						Capital		3.147.024	3.147.024	3.147.024	3.147.024
						Expenditures with public offering of shares		(121.760)	(121.760)	(121.760)	(121.760)
						Treasury shares		(93.340)	(94.468)	(93.340)	(94.468)
						Capital reserve		1.663.875	1.659.018	1.663.875	1.659.018
						Equity valuation adjustment		2.912	11.406	2.912	11.406
						Transaction among partners		(747.572)	(743.806)	(747.572)	(743.806)
						Accumulated losses		(998.550)	(711.064)	(998.550)	(711.064)
						Shareholders' equity attributed to non-controlling interest					
						parent company's shareholders		2.852.589	3.146.350	2.852.589	3.146.350
						Non-controlling shareholders		-	-	246.041	236.075
						Total shareholders' equity		2.852.589	3.146.350	3.098.630	3.382.425
TOTAL ASSETS		7.594.085	8.093.921	10.301.343	11.202.332	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		7.594.085	8.093.921	10.301.343	11.202.332

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF INCOME
FOR THE THREE AND SIX-MONTH PERIOD ENDED JUNE 30, 2025 AND 2024
(In thousands of reais - R\$, except loss per share)

	Note	Parent Company				Consolidated			
		01/01/2025– 06/30/2025	01/01/2024– 6/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
NET REVENUE	23	528.364	499.261	272.700	258.253	2.957.545	3.026.296	1.464.389	1.567.630
Cost of services	24	(365.645)	(241.579)	(173.203)	(125.379)	(2.105.294)	(2.017.048)	(1.024.382)	(1.040.662)
GROSS INCOME		162.719	257.682	99.497	132.874	852.251	1.009.248	440.007	526.968
OPERATING REVENUES (EXPENSES)									
General and administrative expenses	24	(128.734)	(68.591)	(56.188)	(22.187)	(711.165)	(628.088)	(352.321)	(311.121)
Other operating revenues (expenses), net	24	(16.712)	94	(1.107)	2.720	(37.914)	5.827	(26.137)	4.344
Equity in net income of subsidiaries	10	(145.807)	(10.670)	(111.869)	(6.218)	(1.552)	(4.969)	(16.090)	(4.968)
OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)		(128.534)	178.515	(69.667)	107.189	101.620	382.018	45.459	215.223
FINANCIAL INCOME (LOSS)									
Financial revenues	25	216.273	66.396	101.378	47.046	200.949	65.081	92.182	45.516
Financial expenses	25	(387.713)	(287.081)	(194.501)	(150.974)	(524.260)	(436.345)	(267.325)	(224.882)
		(171.440)	(220.685)	(93.123)	(103.928)	(323.311)	(371.264)	(175.143)	(179.366)
OPERATING INCOME (LOSS) AND BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		(299.974)	(42.170)	(162.790)	3.261	(221.691)	10.754	(129.684)	35.857
INCOME TAX AND SOCIAL CONTRIBUTION									
Current	27	(18.106)	(5.647)	-	(5.643)	(82.093)	(78.554)	(14.953)	(43.702)
Deferred	27	30.594	60.711	21.798	5.684	29.519	106.449	2.345	26.905
NET INCOME (LOSS) FOR THE PERIOD		(287.486)	12.894	(140.992)	3.302	(274.265)	38.649	(142.292)	19.060
ATTRIBUTED TO									
Controlling shareholders						(287.486)	12.894	(140.992)	3.302
Non-controlling shareholders						13.221	25.755	(1.300)	15.758
						(274.265)	38.649	(142.292)	19.060
EARNINGS (LOSSES) PER SHARE									
Basic (cents per share - in R\$)	26	<u>(0,4438)</u>	<u>0,0226</u>	<u>(0,1759)</u>	<u>0,0058</u>				
Diluted (cents per share - in R\$)	26	<u>(0,4438)</u>	<u>0,0222</u>	<u>(0,1759)</u>	<u>0,0057</u>				

As notas explicativas são parte integrante das informações financeiras intermediárias

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE AND SIX-MONTH PERIOD ENDED JUNE 30, 2025 AND 2024
(In thousands of reais - R\$)**

	Parent Company				Consolidated			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
NET INCOME (LOSS) FOR THE PERIOD	(287.486)	12.894	(140.992)	3.302	(274.265)	38.649	(142.292)	19.060
Items that may be reclassified in the statement of income:								
Exchange-rate change in the translation of foreign operations	(8.494)	(1.038)	(4.812)	(1.007)	(7.860)	(1.038)	(4.551)	(1.007)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(295.980)	11.856	(145.804)	2.295	(282.125)	37.611	(146.843)	18.053
ATTRIBUTABLE TO								
Controlling shareholders	-	-	-	-	(295.980)	11.856	(145.804)	2.295
Non-controlling shareholders	-	-	-	-	13.855	25.755	(1.039)	15.758
	-	-	-	-	(282.125)	37.611	(146.843)	18.053

As notas explicativas são parte integrante das informações financeiras intermediárias

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (PARENT COMPANY AND CONSOLIDATED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025 AND JUNE 30, 2024
(In thousands of reais - R\$)**

	Note	Capital		Shares to subscribe	Treasury shares	Capital reserve	Equity valuation adjustment	Transaction among partners	Accumulated losses	Attributed to controlling shareholders	Non-controlling interest	Total shareholders' equity
		Subscribed	Expenditures with public offering of shares									
BALANCES AT DECEMBER 31, 2023		2.454.716	(116.069)	-	(103.703)	840.679	13.285	(722.808)	(64.874)	2.301.226	378.145	2.679.371
Net income for the period		-	-	-	-	-	-	-	12.894	12.894	25.755	38.649
Shares to subscribe		-	-	1.500.000	-	-	-	-	-	1.500.000	-	1.500.000
Distribution of dividends		-	-	-	-	-	-	-	-	-	(29.840)	(29.840)
Treasury shares acquired		-	-	-	1.159	-	-	-	-	1.159	-	1.159
Exchange-rate change in the translation of foreign operations		-	-	-	-	-	(1.038)	-	-	(1.038)	-	(1.038)
Share-based payment		-	-	-	-	12.844	-	-	-	12.844	-	12.844
Acquisition of equity interest with non-controlling shareholders		-	-	-	-	-	-	(14.687)	-	(14.687)	(30.032)	(44.719)
Transactions among partners		-	-	-	-	-	-	(640)	-	(640)	(518)	(1.158)
BALANCES AT JUNE 30, 2024		2.454.716	(116.069)	1.500.000	(102.544)	853.523	12.247	(738.135)	(51.980)	3.811.758	343.510	4.155.268
BALANCES AT DECEMBER 31, 2024		3.147.024	(121.760)	-	(94.468)	1.659.018	11.406	(743.806)	(711.064)	3.146.350	236.075	3.382.425
Loss for the period		-	-	-	-	-	-	-	(287.486)	(287.486)	13.221	(274.265)
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	-	(5.335)	(5.335)
Exchange-rate change in the translation of foreign operations		-	-	-	-	-	(8.494)	-	-	(8.494)	634	(7.860)
Share-based payment	22.c)	-	-	-	-	6.732	-	-	-	6.732	-	6.732
Share-based program settlement		-	-	-	1.128	(1.875)	-	-	-	(747)	-	(747)
Acquisition of equity interest with non-controlling shareholders	22.d)	-	-	-	-	-	-	2.527	-	2.527	(2.527)	-
Transactions among partners	22.e)	-	-	-	-	-	-	(6.293)	-	(6.293)	3.973	(2.320)
BALANCES AT JUNE 30, 2025		3.147.024	(121.760)	-	(93.340)	1.663.875	2.912	(747.572)	(998.550)	2.852.589	246.041	3.098.630

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF CASH FLOW
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025 AND JUNE 30, 2024
(In thousands of reais - R\$)**

Note	Parent Company		Consolidated	
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024
CASH FLOW FROM OPERATING ACTIVITIES				
Net income (loss) for the period	(287.486)	12.894	(274.265)	38.649
Adjustments to reconcile net income for the year with net cash generated by operating activities:				
Depreciation and amortization	24	47.571	36.834	144.545
(Reversal) provision for expected credit loss and disallowances	23	11.387	5.602	165.555
Equity in net income of subsidiaries	10	145.807	10.670	1.552
Yield from securities		(59.503)	(3.194)	(63.551)
Interest on loans, financing, debentures and drawee risk	25	197.317	169.059	281.401
Interest from lease	25	3.405	1.013	31.905
Interest referring to related parties and acquisitions	25	(34.158)	(13.062)	5.516
Discounts obtained	19	-	-	(321)
Adjustment to present value	25	1.713	3.660	4.454
Adjustment to fair value	25	95.215	(7.686)	92.545
Expenses with share-based payments	24	9.512	16.097	9.512
Exchange-rate change	25	(16.059)	17.479	(16.152)
Mark-to-market - Swap	25	(24.242)	49.215	(24.242)
Deferred income tax and social contribution	27	(30.594)	(60.711)	(29.519)
Gain (loss) in the write-off of property, plant and equipment and intangible assets		(27)	(40)	2.034
Provision (reversal of provision) for tax, labor and civil risks	31	(126)	(17)	(1.054)
		59.732	237.813	329.915
				565.305
Changes in operating assets and liabilities:				
Trade accounts receivable	31	(75.012)	(31.681)	(290.775)
Inventories	7	2.784	7.372	2.500
Recoverable taxes	8	41.820	(19.419)	104.903
Judicial deposits	21	1.693	(17.593)	(4.016)
Other assets	9	6.263	(31.972)	(2.347)
Suppliers		2.303	(28.903)	(155.651)
Tax liabilities	17	(25.099)	23.531	(114.765)
Social charges	18	(22.839)	(23.949)	(11.101)
Other liabilities		(4.504)	22.568	1.466
		(72.591)	(100.046)	(469.786)
				(607.570)
Interest paid on loans, financing, debentures, leases and acquisitions	15 16 13 19	(227.026)	(137.886)	(341.060)
Income tax and social contribution paid		-	-	(45.463)
Net cash invested in operating activities		(239.885)	(119)	(526.394)
				(329.425)
CASH FLOW FROM INVESTMENT ACTIVITIES				
Acquisitions of partnerships		-	-	(4.632)
Acquisition of property, plant and equipment and intangible assets	31	(29.753)	(40.291)	(78.382)
Securities	5	503.853	(1.318.413)	886.129
Dividends received	31	15.439	113	-
Advance for future capital increase	31	(197.784)	(295.022)	-
Prepayment of rental contracts		-	(141.889)	-
Capital increase in subsidiaries and associated companies		(76.738)	-	(76.738)
Related parties		40.000	(341.435)	1.261
Net cash invested (generated) in investment activities		255.017	(2.136.937)	727.638
				(1.908.289)
CASH FLOW FROM FINANCING ACTIVITIES				
Funding of loans and financing and debentures	15 16	59.881	1.342.971	72.907
Settlement of swap	15 16	(5.171)	(13.308)	(5.171)
Amortization of loans and financing and debentures	15 16	(259.911)	(50.718)	(364.990)
Payment of acquisitions	31	(10.347)	(309.560)	(77.556)
Share redemption payment	20	-	-	(3.692)
Payment of intangible assets	20	-	(4.581)	-
Dividends paid	29.5	-	-	(7.209)
Debits with related parties		99.577	(220.734)	(2.078)
Payment of leased assets	13.2	(8.173)	(5.049)	(23.714)
Shares to subscribe		-	1.500.000	-
Net cash invested by financing activities		(124.144)	2.239.021	(411.503)
The effects of exchange rate changes on the cash balance held in currencies foreign		-	-	2.254
Cash acquired in mergers	1	12.072	-	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(96.940)	101.965	(208.005)
				(117)
Cash and cash equivalents at the beginning of the year	4	228.812	41.496	550.744
Cash and cash equivalents at the end of the year	4	131.872	143.461	342.739
				550.587
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(96.940)	101.965	(208.005)
				(117)

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF ADDED VALUE
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025 AND JUNE 30, 2024
(In thousands of reais - R\$)**

Note	Parent Company		Consolidated	
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024
Revenues	567.602	532.259	3.189.122	3.310.645
Rendering of services	573.294	535.858	3.315.661	3.344.471
Other operating revenues	-	(487)	-	(487)
Revenues from construction of own assets and leasehold improvements	5.695	2.490	39.016	82.629
Provision for expected credit losses and disallowances	(11.387)	(5.602)	(165.555)	(115.968)
Inputs acquired from third parties	(437.646)	(228.594)	(2.305.426)	(2.117.722)
Cost of services	(369.890)	(216.040)	(1.810.074)	(1.752.882)
Materials, energy, outsourced services	(50.501)	(12.362)	(457.337)	(368.607)
Other	(17.255)	(192)	(38.015)	3.767
Gross value added	129.956	303.665	883.696	1.192.923
Retention	(47.571)	(36.833)	(144.545)	(137.382)
Depreciation and amortization	(47.571)	(36.833)	(144.545)	(137.382)
Net added value	82.385	266.832	739.151	1.055.541
Added value received as transfer	70.466	55.726	199.397	60.112
Equity in net income of subsidiaries	(145.807)	(10.670)	(1.552)	(4.969)
Financial revenues	216.273	66.396	200.949	65.081
Other transfers received	-	-	-	-
Total added value	152.851	322.558	938.548	1.115.653
Distribution of added value	152.851	322.558	938.548	1.115.653
Personnel and charges	22.561	38.891	363.718	372.443
Direct remuneration	14.851	32.017	271.064	287.529
Benefits	6.178	5.703	75.349	66.418
FGTS	1.532	1.171	17.305	18.496
Taxes, rates and contributions	28.293	(18.115)	313.687	255.673
Federal	14.388	(30.134)	228.355	173.654
Municipal	13.905	12.019	85.332	82.019
Third-party capital remuneration	389.483	288.888	535.408	448.888
Financial expenses	387.713	287.081	524.260	436.345
Expenses with occupation	1.770	1.807	11.148	12.543
Remuneration of own capital	(287.486)	12.894	(274.265)	38.649
Dividends	-	-	-	-
Retained earnings (loss)	(287.486)	12.894	(287.486)	12.894
Non-controlling interest in retained earnings	-	-	13.221	25.755

See the accompanying notes to the interim financial information.

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ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2025
(In thousands of reais - R\$, unless otherwise indicated)

1. OPERATIONS

Oncoclínicas do Brasil Serviços Médicos S.A. (“Company”, “Parent Company” or “Oncoclínicas”), headquartered in São Paulo-SP, established in 2010, is a publicly-held company since August 2021, listed on the Novo Mercado of B3 S.A., whose shares are traded under ticker symbol ONCO3. The Company and its subsidiaries (collectively “Group” or “Oncoclínicas Group”) provide healthcare services, mainly focused on Oncology.

Since its establishment, the Company, in addition to providing treatment to oncology patients, has been dedicated to studying and identifying the most appropriate therapy opportunities for patients and growth trends in the industry. In essence, the patient is the center of everything, reason why Oncoclínicas Group is always looking for the most advanced treatments and the highest quality and safety levels.

Oncoclínicas’ mission is to “beat the cancer”.

As of June 30, 2025, the Company does not have controlling shareholder. On July 10, 2024, the capital increase was approved, as Note 23, where shareholders Josephina Fundo de Investimento em Participações Multiestratégia, Josephina II Fundo de Investimento em Participações Multiestratégia and Bruno Lemos Ferrari terminated, on said date, the shareholders’ agreement of the Company, entered into on May 7, 2021, causing the Company to no longer have a controlling shareholder or defined control group.

The Oncoclínicas Group is an oncology network in Brazil composed of 148 operating units in 2025, operating in 2 countries and 47 cities in the specialized areas of chemotherapy, diagnostic medicine, radiotherapy, hospitals and oral drugs.

The Company’s interim financial information for the second quarter of 2025, ended June 30, 2025 was deliberated and authorized for issuance by the Board of Directors on August 14, 2025.

Corporate restructuring

Continuing with Oncoclínicas Group’s strategy in its corporate restructuring project, which covers seeking synergy between its business areas and increasing its operational and financial efficiency, the merger and spin-off movements were carried out during the first six months of 2025, as follows:

On January 31, 2025, the Group carried out the merger of the partially spun-off net assets of Centro de Quimioterapia Oncoclínicas S.A. into Idengene Medicina Diagnóstica S.A.

On January 31, 2025, a downstream merger of Centro Mineiro de Infusões S.A. into Centro Paraibano de Oncologia S.A. was also carried out. In this transaction, Centro Paraibano de Oncologia S.A. became a direct investee of the Company. Subsequently, the merger of the partially spun-off net assets of Centro Paraibano de Oncologia S.A. into Oncobio Serviços de Saúde S.A. was carried out.

On February 28, 2025, the Company carried out the merger of the partially spun-off net assets of the companies Instituto de Câncer de Brasília Ltda. (AIO) and Centro de Tratamento Oncológico Ltda., as well as the total merger of Céu de Brasília Participações S.A. (CETTRO).

On February 28, 2025, the partially spun off net assets of Instituto de Oncologia Kaplan S.A. were merged into Idengene Medicina Diagnóstica S.A.

Impacts on the Parent Company's balance sheet due to the merger of Céu, CETTRO, and AIO

	Céu de Brasília Participações S.A.	CETTRO - Centro de Tratamento Oncológico Ltda.	AIO - Instituto de Câncer de Brasília Ltda.	Total merged balances
Assets	117,683	30,736	20,831	169,250
Cash and cash equivalents	34	2,452	9,586	12,072
Accounts receivable	-	-	273	273
Recoverable taxes	340	-	-	340
Related parties receivable	6,113	2	22	6,137
Dividends receivable	1,924	-	-	1,924
Other assets	-	8,438	3,132	11,570
Investments	109,272	-	-	109,272
Property, plant and equipment	-	7,825	4,119	11,944
Intangible assets	-	2,755	2,163	4,918
Right-of-use and leased assets	-	9,264	1,536	10,800
Liabilities	(16,942)	(9,829)	(1,695)	(28,466)
Tax liabilities	(331)	-	-	(331)
Dividends payable	(10,473)	-	-	(10,473)
Related parties payable	(6,137)	-	-	(6,137)
Lease	-	(9,780)	(1,695)	(11,475)
Other liabilities	(1)	(49)	-	(50)
Shareholders' equity	(100,741)	(20,907)	(19,136)	(140,784)
Profit reserve	(66,369)	6,123	(4,355)	(64,601)
Capital	(34,372)	(27,030)	(14,781)	(76,183)

The operations did not generate impacts on the Company's Consolidated Financial Information.

2. DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES - MATERIAL AND CLARIFYING

2.1 Statement of conformity

The Company's individual and consolidated interim financial information has been prepared in accordance with technical pronouncement CPC 21 (R1) - "Interim Financial Reporting" and IAS 34 - Interim Financial Reporting issued by IASB – International Accounting Standards Board and presented in line with the standards issued by the Brazilian Securities and Exchange Commission ("CVM"), applicable to the preparation of Interim Financial Information (ITR).

All relevant transactions of other relevant interim financial information, and only this information, are being highlighted and correspond to those used in the Company's management.

2.2 Basis of preparation

This interim financial information was prepared following preparation basis of preparation and accounting policies consistent with those adopted in financial statements as of December 31, 2024 and should be read together.

2.3 Investments in subsidiaries and consolidation

The consolidated interim financial information includes the operations of the Company and its associated companies and subsidiaries. Only the changes in the Group's equity interests in the investees, occurred in the six-month period ended June 30, 2025, are described below:

Investee (%)	06/30/2025			12/31/2024		
	Direct	Indirect	Total	Direct	Indirect	Total
Centro Paulista de Oncologia S.A. (i)	44.18	55.78	99.96	39.40	60.56	99.96
Céu de Brasília Participações S.A. (ii)	-	-	-	100.00	-	100.00
Núcleo de Hematologia e Transplante de Medula Óssea de MG Ltda. (i)	88.24	11.76	100.00	87.52	12.48	100.00
Hematológica - Clínica de Hematologia S.A. (i)	52.17	47.83	100.00	43.24	56.76	100.00
Idengene Medicina Diagnóstica S.A. (i)	-	100.00	100.00	100.00	-	100.00
CPO - Centro Paraibano de Oncologia S.A. (ii)	-	99.99	99.99	14.00	86.00	100.00
Núcleo de Oncologia da Bahia S.A. (iii)	51.35	32.00	83.35	48.17	31.99	80.16
Radioterapia Botafogo S.A. (i)	71.05	28.95	100.00	70.00	30.00	100.00
Talia Participações Ltda. ⁽ⁱ⁾	99.91	0.09	100.00	99.90	0.10	100.00

(i) They relate to changes in relative interest due to capital changes between Group's companies.

(ii) Corporate restructuring, as mentioned in Note 1.

(iii) Acquisition of percentage, as mentioned in Note 10.

2.4 Comparability

The statement of income for the six-month period ended June 30, 2025 includes the full results of all the Company's subsidiaries.

The parent company's statement of income as of June 30, 2024 does not include the operations related to the assets being spun-off in February 2025 of the companies AIO – Instituto de Câncer de Brasília Ltda. and CETTRO – Centro de Tratamento Oncológico Ltda.

3. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS OF STANDARDS

In the six-month period ended June 30, 2025, the new applicable standards were evaluated and did not have any effects on the disclosed Interim Financial Information. Furthermore, the Company did not adopt the standards issued and not yet effective in advance.

4. CASH AND CASH EQUIVALENTS

Interest earning bank deposits are mainly represented by Bank Deposit Certificates (CDBs) yielding interest corresponding to rates of up to 96.61% as of June 30, 2025 (97.93% as of December 31, 2024) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Cash and banks	2,570	35,414	37,117	78,119
Interest earning bank deposits	129,302	193,398	305,622	472,625
Total	131,872	228,812	342,739	550,744

5. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Fixed income investments	595,682	1,040,032	643,127	1,467,551
Total	595,682	1,040,032	643,127	1,467,551
Current (i)	593,288	937,548	625,272	1,337,630
Non-current (ii)	2,394	102,484	17,855	129,921

(i) The short-term interest earning bank deposits refer to investments in fixed income securities.

(ii) Long-term interest earning bank deposits are substantially derived from fixed income fund units and financial bills.

Investments in securities have a remuneration between 100% and 120% of the CDI, in addition to a weighted average remuneration of CDI + 5.09% as of June 30, 2025 (104% and 120% of the CDI as of December 31, 2024).

6. TRADE ACCOUNTS RECEIVABLE

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Clients	17,575	69,939	964,794	840,789
Unbilled revenues	129,115	194,917	852,795	1,330,494
Renegotiations	366,931	192,062	944,789	500,639
Total trade accounts receivable and unbilled revenues	513,621	456,918	2,762,378	2,671,922
Provision for expected credit loss (ECL) and disallowance	(8,183)	(15,378)	(202,564)	(237,328)
Total	505,438	441,540	2,559,814	2,434,594
Current	197,415	288,180	1,771,408	2,049,014
Non-current	308,023	153,360	788,406	385,580

Trade accounts receivable are denominated in Brazilian reais and mainly refer to services provided to healthcare plans, whose average collection period recorded in the quarter ended June 30, 2025 was 139 days (122 days for the second quarter of 2024).

The breakdown of accounts receivable per maturity date is stated as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Falling due	468,567	403,553	1,894,370	1,772,371
Overdue (days):				
≤30	8,690	2,707	137,742	115,306
≤60	2,583	7,440	57,490	115,915
≤90	8,239	8,590	115,012	134,254
91–180	8,857	4,732	185,220	141,567
>180	16,685	29,896	372,544	392,509
Total	513,621	456,918	2,762,378	2,671,922

Changes in the provision for expected credit loss and disallowance are as follows:

	Parent Company	Consolidated
Balance at December 31, 2023	(17,992)	(174,836)
Formation	(16,242)	(155,786)
Reversal	10,386	63,600
Balance at June 30, 2024	(23,848)	(267,022)
Balance at December 31, 2024	(15,378)	(237,328)
Reversal	27,209	195,392
Formation	(19,880)	(160,628)
Corporate restructurings	(134)	-
Balance at June 30, 2025	(8,183)	(202,564)

In June 2025, an amendment to private debt confession instrument was executed between the Oncoclínicas Group and Unimed of the State of Rio de Janeiro – State Federation of Medical Cooperatives - “Unimed Ferj”, signed in 2024. Unimed Ferj assumes the amount payable of R\$ 507,714, arising from receivables of medical services performed by Oncoclínicas Group for beneficiaries of health plans operated by Unimed Rio. With the signing of the amendment, the balance payable by “Unimed FERJ” is currently R\$ 866,095, which will be paid in 96 monthly installments, adjusted monthly by the CDI change plus 1.5% p.a. The Company did not record a provision for loss on the renegotiated balance, as it believes that the risks of default are lower, due to the enforceability of the instrument (acknowledgment of debt - enforceable order), and the Company has no history of default on securities of this nature. An enforcement order is a document which, by virtue of the law, is immediately effective for the judicial recovery of an obligation, without the need for a prior knowledge process.

The maximum exposure to credit risk on the balance sheet date is the book value of each of the types of accounts receivable mentioned above. The Company has overdue balances for which a provision for loss has not been formed, considering the existence of ongoing negotiations, as well as agreements entered into with paying sources, which include certain mechanisms that may be judicially required for the settlement of said debts.

The Company believes that the provisioned amount and the disclosed expected losses are sufficient for the risks inherent to the receivables.

On May 30, 2025, the Company raised funds through a credit receivables assignment with co-obligation, in the amount of R\$ 29,881, for working capital purposes. The operation has fixed interest of 4.26% on the operation, with a term of 52 calendar days. The amounts advanced remain recorded in accounts receivable until the effective settlement.

7. INVENTORIES

The amounts recorded in inventories refer mainly to medicines and hospital supplies. There is no provision for inventory losses and guarantees, considering an average turnover period of approximately 20 days for the quarter ended June 30, 2025 (23 days for the quarter ended December 30, 2024). Additionally, there are no guarantees provided and/or restrictions on the full use of inventories.

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Medicines	40,122	43,375	178,562	187,869
Material and Personal Protective Equipment (PPE)	10,736	10,267	44,173	37,366
Total	50,858	53,642	222,735	225,235

8. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
IRPJ/CSLL	27,513	45,909	134,024	181,403
Withholding IRRF/CSLL	8,597	13,644	27,572	34,323
PIS/COFINS	6,387	21,052	54,035	76,549
Payroll taxes	17,239	20,605	17,276	20,642
Other taxes	270	276	601	1,182
Total	60,006	101,486	233,508	314,099

9. OTHER ASSETS

Other assets are shown as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Advances to suppliers	17,012	15,144	80,828	64,237
Disposal of equity interests (a)	10,575	10,051	11,475	10,975
Indemnity assets (b)	20,427	9,426	46,157	50,084
Machinery lease	5,510	4,361	-	-
Sundry advances (c)	186,128	187,109	264,418	266,267
Prepaid expenses	9,624	16,233	14,781	23,533
Other	5,150	6,795	30,347	31,579
Total	254,426	249,119	448,006	446,675
Current	56,405	51,147	174,175	151,871
Non-current	198,021	197,972	273,831	294,804

- a) Refers to transactions involving the sale of equity interest formalized between the Company, its subsidiaries and third parties. Balances are restated according to CDI and IPCA and mature up to 2030.
- b) Includes amounts resulting from indemnifiable events by former controlling shareholders of entities acquired by the Group, with R\$ 30,487 related to contingencies, according to Note 21, and R\$ 15,670 related to tax liabilities linked to self-regularization.
- c) It includes R\$ 65,149, anticipated during the 1st quarter of 2024 for the start of construction under the Built To Suit contract signed in January 2023 between Goiânia Medical Center Ltda (Lessor) and Oncoclínicas do Brasil Serviços Médicos S.A. (Lessee).

Includes an amount of R\$ 118,079, prepaid during the first semester of 2024 for the start of construction under the Built To Suit contract signed in October 2023 between Cedro Participações S.A. (Lessor) and Oncoclínicas do Brasil Serviços S.A. (Lessee).

Includes an amount of R\$ 67,029, prepaid for the start of construction under the Built To Suit contract signed in December 2023 between Castelo Byblos Participações S.A. (Lessor) and Oncoclínicas do Brasil Serviços Médicos S.A. (Lessee).

The project are in progress, and the recognition criteria established by IFRS 16 (CPC 06) have not yet been met.

10. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

a) Breakdown

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Investments	2,657,910	2,627,171	71,063	42,960
Goodwill (i)	1,137,894	1,122,929	-	-
Call options (ii)	24,390	31,815	-	-
Total	3,820,194	3,781,915	71,063	42,960

(i) It refers to goodwill arising from business combinations carried out by the parent company, as well as by subsidiaries that have been merged. The change in the amount of R\$ 14,963 refers to the addition of the goodwill from the investee Centro Paraibano de Oncologia S.A, derived from the downstream merger transaction between this investee and Centro Mineiro de Infusões S.A.

(ii) Refers to stock options granted by minority shareholders to Núcleo de Oncologia da Bahia S.A., as described in Note 20. The reduction in the amount of R\$ 7,425 refers to the execution of the call option for 3.17% equity interest of the minority interest by the Company in January 2025.

b) Changes in the balances of parent company's investments are as follows:

Companies	12/31/2024	Capital increase and decrease (i)	Equity in net income of subsidiaries	Changes in interest (iii)	Exchange-rate change	Corporate restructuring (ii)	Other transactions with shareholders	06/30/2025
Chemotherapy	920,806	132,439	(40,736)	534	2,961	191,351	387	1,207,742
Radiotherapy	30,787	383	(1,486)	(4)	-	-	-	29,680
Precision medicine	97,239	12,200	5,758	0	(4,130)	(107,640)	-	3,427
Vehicle entities	1,402,945	54,124	(71,450)	5,448	-	(130,187)	(383)	1,260,497
Other	128,492	63,366	(37,893)	(2,319)	(7,325)	-	-	144,321
Total	2,580,269	262,512	(145,807)	3,659	(8,494)	(46,476)	4	2,645,667

Investments	2,627,171	2,657,910
Provision for investment loss	(46,902)	(12,243)

Companies	12/31/2023	Capital increase	Equity in net income of subsidiaries	Distribution of dividends	Changes in interest	Exchange-rate change	Corporate restructuring	Other transactions with shareholders	06/30/2024
Chemotherapy	591,650	71,033	48,653	(22,524)	(14,654)	-	(71,619)	(17)	602,522
Radiotherapy	30,170	-	820	-	-	-	-	-	30,990
Precision medicine	200,248	28,513	(34,437)	-	129	(991)	47,545	-	241,007
Vehicle entities	1,429,518	124,346	(20,162)	-	(162)	(143)	24,074	(528)	1,556,943
Other	87,979	8,427	(5,544)	-	-	-	-	-	90,862
Total	2,339,565	232,319	(10,670)	(22,524)	(14,687)	(1,134)	-	(545)	2,522,324

Investments	2,351,966	2,541,649
Provision for investment loss	(12,401)	(19,325)

c) Changes in the balances of investments (consolidated) are as follows:

Companies	12/31/2024	Capital increase	Equity in net income of subsidiaries	Exchange-rate change	Changes in interest (iii)	06/30/2025
Medica Scientia Innovation Research	6,254	-	14,377	(815)	-	19,816
JV Saudi Arabia	36,706	40,115	(15,929)	(7,326)	(2,319)	51,247
Total	42,960	40,115	(1,552)	(8,141)	(2,319)	71,063

Investments 42,960 71,063

Companies	12/31/2023	Equity in net income of subsidiaries	Exchange-rate change	06/30/2024
Medica Scientia Innovation Research	11,939	(4,969)	(729)	6,241
Total	11,939	(4,969)	(729)	6,241

Investments 14,727 14,727
Provision for investment loss (2,788) (8,486)

(i) Capital increase and capital reduction

During the six-month period ended June 30, 2025, capital increases totaling R\$ 274,233 were made in the Company's direct subsidiaries, with R\$ 234,116 through advance for future capital increase and R\$ 40,115 through capital contribution.

Furthermore, there was a capital decrease in the investee Oncohematologia Participações Ltda., in the amount of R\$ 11,719, through credit granting to Oncoclínicas do Brasil S.A.

(ii) Corporate Restructuring

As mentioned in Note 01, the Company carried out the merger of the partially spun-off net assets of the companies AIO – Instituto de Câncer de Brasília Ltda. and CETTRO – Centro de Tratamento Oncológico Ltda. The impacts of the operations by company on the investment of the Parent Company are as follows:

AIO – Instituto de Câncer de Brasília Ltda.	(20,907)
CETTRO – Centro de Tratamento Oncológico Ltda.	(19,136)
	(40,043)

As mentioned in Note 01, in February 2025, the total merger of the company Céu de Brasília Participações S.A. was carried out.

The impact on the parent company's investment is presented below:

	Investment effect
Effect of the increase in direct investment in AIO - Instituto de Câncer de Brasília Ltda.	56,935
Effect of the increase in direct investment in CETTRO – Centro de Tratamento Oncológico Ltda.	52,337
Effect of the write-off of the direct equity interest in Céu de Brasília Participações S.A.	(100,741)
	8,530

Furthermore, a downstream merger of Centro Mineiro de Infusões S.A. into Centro Paraibano de Oncologia S.A. was carried out, as mentioned in Note 01. The transaction took place in January 2025 and had the effect of a decrease in the parent company's investment of R\$ 14,963 due to the capital decrease at Centro Mineiro de Infusões S.A. resulting from this transaction.

(iii) Change in interest and other transactions with shareholders

In January 2025, the call option granted by the minority shareholders was exercised, representing 3.17% of the capital of the company Núcleo de Oncologia da Bahia S.A. The transaction generated an increase in the investment in the Parent Company of R\$ 7,425 in exchange for the call options and an effect of a gain of R\$ 2,527 in the investment balances in the Parent Company.

In January 2025, Oncoclínicas made an advance for future capital increase to the investee NOB, with R\$ 1.00 allocated to the Capital account and R\$ 20,038 allocated to the Capital Reserve account (Capital Reserve Premium on Subscription). The transaction resulted in a loss of R\$ 3,973 in the Parent Company's investment.

Furthermore, in January 2025, there was a capital contribution from the Company to the foreign investee Specialized Treatment Medical Company (JV Arabia). The transaction generated a loss effect on the investment in the Parent Company of R\$ 2,320.

Equity interest of subsidiaries, direct investees							
June 30, 2025							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Oncoclínica Centro de Tratamento Oncológico S.A.	100%	223,713	28,628	195,085	(7,074)	195,085	(7,075)
Oncoclínicas Salvador S.A.	100%	16,661	1,521	15,140	1,337	15,140	1,336
Centro Paulista de Oncologia S.A.	44%	1,469,810	648,705	821,105	71,963	362,810	30,235
Radioterapia Botafogo S.A.	71%	30,435	19,547	10,888	356	7,737	256
Centro Mineiro de Infusões S.A.	100%	658,854	126,523	532,331	(62,655)	532,331	(62,655)
Núcleo de Oncologia da Bahia Ltda	51%	947,827	698,407	249,420	(64,096)	128,074	(32,913)
Oncocentro Imagem Serviços Médicos Ltda.	100%	171,704	31,611	140,093	5,842	140,093	5,842
Oncopar Sul Empreendimentos e Participações Ltda.	100%	68,054	(237)	68,291	1,035	68,291	1,035
Oncologia Participações Ltda.	100%	29,546	360	29,186	(10)	29,184	(10)
Oncohematologia Participações Ltda.	100%	28,780	945	27,835	2,285	27,729	2,277
Oncobio Serviços de Saúde S.A.	100%	151,154	51,976	99,178	(14,793)	99,178	(14,793)
Instituto de Oncologia de Ribeirão Preto S.A.	5%	20,755	10,535	10,220	2,534	460	114
Radioterapia Oncoclínicas São Paulo Ltda.	99%	18,103	12,238	5,865	181	5,800	179
Radioterapia Oncoclínicas Recife S.A.	7%	48,267	18,357	29,910	96	2,094	7
CGS Faria Lima	100%	9,519	4,406	5,113	(76)	5,108	(76)
Pontus Participações S.A.	100%	51,196	42,584	8,612	15,294	8,612	15,294
Oncoclínicas Participações ES RJ Ltda.	100%	186,248	28	186,220	(3,874)	186,204	(3,873)
Navarra RJ (Leste Fluminense S.A.)	51%	378,206	288,288	89,918	3,620	45,858	1,846
Andromeda Participações S.A.	100%	273,796	44,259	229,537	(32,323)	229,537	(32,323)
Cruz Participações Ltda (Talassa Participações S.A.)	50%	84,234	33,568	50,666	47	25,338	24
CTC Oncologia S.A.	50%	11,581	6,511	5,070	(361)	2,535	(180)
Locus Anat. Patol. E Citologia Ltda.	9%	9,539	6,694	2,845	(3,463)	264	(321)
Talia Participações Ltda.	100%	4,074	2,089	1,985	32	1,983	32
CTR - Centro de Tratamento Radioterápico Ltda.	88%	9,141	1,859	7,282	(269)	6,376	(235)
COTE – Centro Oncológico e Tratamento	100%	6,601	5,110	1,491	(3,179)	1,491	(3,179)
Unity Participações S.A.	100%	503,700	190,652	313,048	(28,981)	312,106	(29,210)
Cetro – Centro de Tratamento Oncológico S.A.	100%	111,548	77,594	33,954	(3,509)	33,954	(3,495)
Instituto de Câncer de Brasília Ltda.	100%	144,197	105,208	38,989	(2,610)	38,989	(2,609)
Onco Vida – Instituto Especializado de Oncologia Ltda	100%	101,316	80,922	20,394	4,692	20,313	4,673
Aliança Instituto de Oncologia	100%	113,290	95,491	17,799	(4,699)	17,717	(4,678)
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	32%	250,440	167,317	83,123	16,722	26,306	5,292
Hematológica – Clínica de Hematologia S.A.	52%	110,499	53,071	57,428	6,043	29,962	3,289

Radioterapia Oncoclínicas Salvador Ltda.	100%	8	4	4	(2)	4	(1)
Céu de Brasília Participações S.A.	100%	-	-	-	-	-	3,400
JV Saudi Arabia	51%	498,065	397,577	100,488	(31,234)	51,247	(15,929)
Idengene Medicina Diagnóstica Ltda.	-	-	-	-	-	-	5,758
Total investment		6,740,861	3,252,348	3,488,513	(131,129)	2,657,910	(132,666)

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99%	2	10	(8)	-	(8)	-
Centro de Excelência de Radioterapia Oncoclínicas	50%	6,376	10,024	(3,648)	(6,526)	(1,824)	(3,263)
CTR Centro de Tratamento de Anápolis	87%	24,038	30,917	(6,879)	(2,435)	(5,964)	(2,111)
Núcleo de Hematologia e Transplante de Medula Óssea Ltda.	88%	11,803	15,495	(3,692)	(7,035)	(3,257)	(6,208)
OC Franquias Ltda.	100%	231	1,421	(1,190)	(1,559)	(1,190)	(1,559)
Total unsecured liability		42,450	57,867	(15,417)	(17,555)	(12,243)	(13,141)
Total direct investments		6,783,311	3,310,215	3,473,096	(148,684)	2,645,667	(145,807)

Equity interest of subsidiaries, direct investees

June 30, 2024

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Oncoclínicas Salvador S.A.	100.00%	17,013	3,813	13,200	(112)	13,201	(112)
Radioterapia Botafogo S.A.	70.00%	31,705	22,059	9,646	1,252	6,752	876
Centro Mineiro de Infusões S.A.	100.00%	913,080	234,272	678,808	(19,082)	678,809	(19,082)
Núcleo de Oncologia da Bahia Ltda	48.17%	1,013,509	649,120	364,389	(10,922)	175,543	5,262)
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	188,797	42,443	146,354	718	146,339	718
Oncopar Sul Empreendimentos e Participações Ltda.	100%	73,644	4,564	69,080	1,425	69,079	1,425
Oncologia Participações Ltda.	99.99%	95,044	384	94,660	2,056	94,651	2,056
CPO – Centro Paraibano de Oncologia S.A.	14.00%	48,059	30,424	17,635	783	2,469	110
Oncohematologia Participações Ltda.	99.62%	35,366	822	34,544	711	34,413	708
Oncobio Serviços de Saúde S.A.	100.00%	145,342	53,052	92,290	(2,109)	92,290	(2,109)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	18,587	10,666	7,921	2,850	356	128
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	18,803	13,589	5,214	1,171	5,157	1,158
Centro de Excelência de Radioterapia Oncoclínicas Rio de Janeiro Ltda	50.00%	11,065	4,844	6,221	(2,205)	3,111	(1,103)
Radioterapia Oncoclínicas Recife S.A.	7.00%	52,293	23,093	29,200	39	2,044	3
CGS Faria Lima	99.90%	6,851	3,108	3,743	245	3,739	245
Idengene Medicina Diagnóstica S.A.	95.44%	348,914	99,854	249,060	(36,188)	237,581	(34,437)
Oncoclínicas Participações ES RJ Ltda.	99.99%	169,970	20,047	149,923	16,415	149,911	16,414

Navarra RJ (Leste Fluminense S.A.)	51.00%	235,099	152,926	82,173	16,619	41,908	8,476
Andromeda Participações S.A.	100.00%	188,275	64,711	123,564	(24,543)	123,564	(24,543)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	86,504	37,094	49,410	618	24,710	309
CTC Oncologia S.A.	50.00%	246,968	6,498	240,470	743	120,236	372
Hematológica – Clínica de Hematologia S.A.	16.03%	176,214	164,233	11,981	4,841	1,921	788
Locus Anat. Patol. E Citologia Ltda.	9.28%	14,952	6,401	8,551	(2,834)	793	(263)
Talia Participações Ltda.	99.90%	3,437	2,242	1,195	217	1,194	217
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	222,216	104,983	117,233	8,007	37,101	2,534
Centro Paulista de Oncologia S.A.	53.55%	810,000	508,422	301,578	6,143	161,496	3,288
COTE – Centro Oncológico e Tratamento	100.00%	4,488	2,278	2,210	(2,684)	2,210	(2,684)
ONCO VIDA – Instituto Especializado de Oncologia Ltda	99.60%	101,398	92,126	9,272	5,244	9,234	5,223
Aliança Instituto de Oncologia	99.54%	103,803	83,571	20,232	2,142	20,138	2,132
Unity Participações S.A.	100.00%	345,402	168,795	176,607	28,296	176,166	28,085
JHSL Consultoria	55.46%	4,470	3,799	671	(60)	372	(33)
Pontus Participações Ltda.	100.00%	40,757	16,700	24,057	(7,974)	24,056	(7,974)
Ceu de Brasília Participações S.A.	100.00%	96,964	16,185	80,779	5,748	80,780	9,253
Cetro – Centro de Tratamento Oncológico S.A.	0.82%	153,592	119,275	34,317	4,926	280	39
Instituto de Câncer de Brasília Ltda.	0.09%	154,124	104,534	49,590	882	45	4
Total investment		6,176,705	2,870,927	3,305,778	3,378	2,541,649	(13,041)

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	100%	5	15	(10)	(2)	(7)	(2)
Oncoclínicas Centro de Tratamento Oncológico	100%	15,086	20,179	(5,093)	3,108	(5,093)	3,108
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.09%	5	11	(6)	1	(6)	(1)
CTR Centro de Tratamento de Anápolis	86.69%	24,561	27,343	(2,782)	(1,490)	(2,412)	(1,291)
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	9,427	22,911	(13,484)	636	(11,807)	557
Total unsecured liability		49,084	70,459	21,375	2,253	(19,325)	2,371
Total direct investments		6,225,789	2,941,386	3,284,403	5,631	2,522,324	(10,670)

Consolidated financial position							
June 30, 2025							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP Income (loss)
Medica Scientia Innovation Research	49.00%	138,001	134,964	3,037	29,341	1,488	14,377
JV Saudi Arabia	51.00%	498,065	397,578	100,487	(31,234)	51,247	(15,929)
Total consolidated investments		636,066	532,542	103,524	(1,893)	52,735	(1,552)

Consolidated financial position							
June 30, 2024							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP Income (loss)
Medica Scientia Innovation Research	49.00%	70,556	87,998	(17,442)	(11,286)	(8,547)	(4,969)
Total consolidated unsecured liability		70,556	87,998	(17,442)	(11,286)	(8,547)	(4,969)

11. PROPERTY, PLANT AND EQUIPMENT

Description	Annual average depreciation rates	Parent Company			
		Cost	Accumulated depreciation	06/30/2025	12/31/2024
				Balance	Balance
Machinery and equipment	10%	78,795	(38,982)	39,813	36,149
Facilities	10%	971	(824)	147	156
Furniture and fixtures	10%	13,345	(8,297)	5,048	4,800
Computers and peripherals	20%	26,982	(16,408)	10,574	11,089
Leasehold improvements	10%	113,467	(48,717)	64,750	67,610
Land	-	986	-	986	986
Construction in progress	-	12,102	-	12,102	5,495
Total		246,648	(113,228)	133,420	126,285

Description	Annual average depreciation rates	Consolidated			
		Cost	Accumulated depreciation	06/30/2025	12/31/2024
				Balance	Balance
Machinery and equipment	8%	549,915	(306,510)	243,405	258,363
Facilities	10%	11,796	(8,500)	3,296	3,787
Furniture and fixtures	10%	77,745	(45,321)	32,424	32,238
Computers and peripherals	20%	80,388	(53,404)	26,984	31,606
Leasehold improvements	10%	576,283	(235,112)	341,171	362,824
Vehicles	20%	659	(659)	-	-
Land	-	5,396	-	5,396	5,396
Construction in progress	-	166,699	-	166,699	128,311
Total		1,468,881	(649,506)	819,375	822,525

On June 30, 2025, the balance of property, plant and equipment pledged as collateral was R\$ 5,233 (R\$ 7,687 on December 31, 2024). Management has not identified significant differences in the economic useful lives of the assets part of its property, plant and equipment and of its subsidiaries.

Leasehold improvements are amortized over the term of the lease agreement and the expected renewal or disposal are considered, when Management intends to exercise this right, and pursuant to the terms of the agreements. Land and constructions in progress are not depreciated or amortized.

	Parent Company							
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Construction in progress	Land	Total
Balance at December 31, 2023	38,150	193	2,537	8,014	15,628	26,282	986	91,790
Acquisitions	103	-	106	1,763	146	2,344	-	4,462
Depreciation	(2,994)	(31)	(291)	(1,293)	(2,772)	-	-	(7,381)
Corporate restructuring	-	-	-	1	-	-	-	1
Transfers	611	-	-	-	20,551	(17,060)	-	4,102
Balance at June 30, 2024	35,870	162	2,352	8,485	33,553	11,566	986	92,974
Balance at December 31, 2024	36,149	156	4,800	11,089	67,610	5,495	986	126,285
Acquisitions	935	-	57	67	708	4,987	-	6,754
Depreciation	(3,068)	(30)	(467)	(1,900)	(6,233)	-	-	(11,698)
Transfers	-	-	-	(2)	(464)	601	-	135
Corporate restructuring	5,797	21	658	1,320	3,129	1,019	-	11,944
Balance at June 30, 2025	39,813	147	5,048	10,574	64,750	12,102	986	133,420

	Consolidated							
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Land	Construction in progress	Total
Balance at December 31, 2023	317,007	4,780	30,244	28,148	320,244	5,396	124,271	830,090
Acquisitions	9,355	3	3,628	6,731	7,663	-	74,964	102,344
Depreciation	(22,864)	(500)	(2,273)	(4,430)	(18,734)	-	-	(48,801)
Write-offs	(21)	-	18	(22)	(4)	-	-	(29)
Transfers	6,612	-	14	82	81,460	-	(67,405)	20,763
Balance at June 30, 2024	310,089	4,283	31,631	30,509	390,629	5,396	131,830	904,367
Balance at December 31, 2024	258,363	3,787	32,238	31,606	362,824	5,396	128,311	822,525
Acquisitions	2,843	-	3,301	2,825	1,381	-	37,635	47,985
Depreciation	(17,922)	(491)	(2,669)	(5,359)	(23,050)	-	-	(49,491)
Write-offs	(42)	-	(8)	(1,981)	21	-	-	(2,010)
Transfers	163	-	(438)	(107)	(5)	-	753	366
Balance at June 30, 2025	243,405	3,296	32,424	26,984	341,171	5,396	166,699	819,375

The Company evaluated the impairment indicators and for the six-month period ended June 30, 2025, indications of additional recognition of provision for impairment of assets were not detected.

12. INTANGIBLE ASSETS

The intangible assets of the Company and its subsidiaries are comprised of systems and applications, exclusivity right, software development, trademarks and patents, partnership agreements, intellectual property and goodwill deriving from expected future earnings paid on the acquisition of investments, pursuant to rental reports prepared by external specialists. Goodwill arising from the acquisition of investments in subsidiaries is reclassified from the investment group in the parent company's Financial Information to intangible assets in the consolidated Financial Information.

The amounts recorded in intangible assets are as follows:

Description	Annual rates of amortization	Parent Company			
		Cost	Accumulated amortization	06/30/2025	12/31/2024
				Balance	Balance
Systems and applications	20%	235,685	(98,099)	137,586	151,723
Exclusivity right	25%	43,281	(35,385)	7,896	7,159
Software development	-	89,914	-	89,914	68,368
Goodwill	-	9,585	-	9,585	9,585
Intellectual property	20%	87,946	(40,012)	47,934	53,193
Partnership agreement	8.33%	111,728	(14,583)	97,145	100,286
Total		578,139	(188,079)	390,060	390,314

Description	Annual rates of amortization	Consolidated			
		Cost	Accumulated amortization	06/30/2025	12/31/2024
				Balance	Balance
Systems and applications	20%	281,105	(131,582)	149,523	167,589
Software development	-	98,075	-	98,075	76,773
Exclusivity right	25%	181,588	(123,266)	58,322	49,223
Goodwill	-	2,404,765	-	2,404,765	2,404,765
Partnership agreements	8.33%	1,098,908	(122,045)	976,863	997,471
Trademarks and patents	-	191	-	191	191
Intellectual property	20%	90,690	(41,714)	48,976	54,505
Total		4,155,322	(418,607)	3,736,715	3,750,517

There are no rights pledged in guarantee as of June 30, 2025 and December 31, 2024. The Company's management did not identify significant differences in the economic useful life of the assets that comprise its intangible assets and those of its subsidiaries.

	Parent Company							
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual Property	Partnership agreement	Total
Balance at December 31, 2023	79,791	34,748	9,585	12,031	358	71,755	262,514	470,782
Acquisition	1,664	34,132	-	33	-	-	-	35,829
Amortization	(15,312)	-	-	(2,879)	-	(3,843)	(6,481)	(28,515)
Write-off	(1)	-	-	-	-	-	-	(1)
Transfers	8,263	(12,365)	-	-	-	-	-	(4,102)
Balance at June 30, 2024	74,405	56,515	9,585	9,185	358	67,912	256,033	473,993
Balance at December 31, 2024	151,723	68,368	9,585	7,159	-	53,193	100,286	390,314
Acquisitions	81	22,938	-	-	-	-	7	23,026
Amortization	(18,802)	-	-	(843)	-	(5,259)	(3,159)	(28,063)
Transfers	1,877	(2,012)	-	-	-	-	-	(135)
Corporate restructuring (ii)	2,707	620	-	1,580	-	-	11	4,918
Balance at June 30, 2025	137,586	89,914	9,585	7,896	-	47,934	97,145	390,060

								Consolidated
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual Property	Partnership agreement	Total
Balance at December 31, 2023	169,832	64,902	2,669,970	73,407	779	74,234	1,137,480	4,190,604
Acquisition	2,632	51,787	-	355	-	-	314,896	369,670
Amortization	(29,282)	-	-	(13,704)	-	(3,842)	(16,991)	(63,819)
Write-offs	-	(1)	-	-	-	-	-	(1)
Exchange-rate change	-	-	4,621	-	-	-	-	4,621
Other	-	-	(12)	-	-	-	-	(12)
Transfers	13,268	(34,031)	-	-	-	-	-	(20,763)
Balance at June 30, 2024	156,450	82,657	2,674,579	60,058	779	70,392	1,435,385	4,480,300
Balance at December 31, 2024	167,589	76,773	2,404,765	49,223	191	54,505	997,471	3,750,517
Acquisitions	1,134	23,688	-	18,191	-	-	6	43,019
Amortization	(21,196)	-	-	(9,092)	-	(5,529)	(20,338)	(56,155)
Write-offs	(24)	-	-	-	-	-	-	(24)
Transfers	2,020	(2,386)	-	-	-	-	(276)	(642)
Balance at June 30, 2025	149,523	98,075	2,404,765	58,322	191	48,976	976,863	3,736,715

The Company evaluated the impairment indicators and for the six-month period ended June 30, 2025, indications of additional recognition of provision for impairment of assets were not detected.

(i) Partnership agreements

Oncoclínicas establishes partnerships with medical institutions for oncological services, investing in exchange for a flow of patients. Amortization occurs during the term of each partnership contract.

(ii) Exclusivity right

The right of non-competition registered in the companies of the Oncoclínicas Group refers to clauses evidenced in the contracts for the provision of medical services, which provide for the exclusivity right of such service providers. The average term of the contracts is approximately 4 years.

13. RIGHT-OF-USE AND LEASE LIABILITIES

The Group leases properties for its operations, including buildings. The average lease term is ten years. The Group's obligations are guaranteed by the ownership of the leased assets.

13.1. Right-of-use assets

	Parent Company	Consolidated
Balance at December 31, 2023	14,693	404,992
Addition	11,514	29,071
Amortization	(938)	(24,762)
Write-off	(336)	(538)
Balance at June 30, 2024	24,933	408,763
Balance at December 31, 2024	45,760	513,306
Write-off	(981)	(1,033)
Addition	1,427	93,068
Amortization	(7,810)	(38,899)
Corporate restructuring	10,800	-
Balance at June 30, 2025	49,196	566,442

13.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments as discounted through the average incremental rate of 14.68% p.a. as of June 30, 2025 (13.90% p.a. for December 31, 2024). Due to the maturity and renewal of some lease contracts, they were remeasured at the new monthly amount, which additional amounts were classified as addition.

	Parent Company	Consolidated
Balance at December 31, 2023	22,356	412,345
Addition	11,514	29,071
Write-offs	(376)	(580)
Principal payments	(5,049)	(25,636)
Interest payment	(2,759)	(23,358)
Interest incurred	1,013	20,973
Balance at June 30, 2024	26,699	412,815
Balance at December 31, 2024	51,326	561,192
Write-off	(981)	(1,033)
Addition	1,427	93,068
Payment of principal	(8,174)	(23,714)

Interest payment	(3,571)	(32,636)
Interest incurred	3,405	31,905
Corporate restructuring	11,476	-
Balance at June 30, 2025	54,908	628,782
Current	13,613	54,794
Non-current	41,295	573,988

As of June 30, 2025, the breakdown of balance is as follows:

	<u>Parent Company</u>	<u>Consolidated</u>
2025	11,006	55,890
2026	15,570	107,762
2027	11,861	101,534
2028	9,554	86,525
2029	8,804	80,189
>2030	22,269	1,112,333
Total	79,064	1,544,233
Embedded interest	(24,156)	(915,451)
Lease liabilities	54,908	628,782

Although the accounting methodology used by the Company is in line with the rule provided for in CPC 06(R2) /IFRS 16, it generates distortions in the information to be provided due to the mismatching between the cash flow and present value, considering the current reality of interest rates term in the Brazilian economic environment. Thus, the Company recalculated the depreciation and financial charges for the total effective period of the active agreements on June 30, 2025, based on a future cash flow that incorporates the inflationary expectation (nominal flow).

In compliance with Circular Letter/CVM/SNC/SEP/ 02/2019, the Company presents the comparative balances of lease liabilities and its respective financial expenses, right-of-use assets and its respective depreciation expenses, considering the effect of the projected future IPCA inflation in the lease contract flows, discounted at the nominal rate:

	<u>Parent Company</u>		<u>Consolidated</u>	
	IFRS 16	Projected inflation	IFRS 16	Projected inflation
Right-of-use assets, net	49,196	54,608	566,442	725,044
Lease liabilities	54,908	60,948	628,782	895,262
Depreciation expenses	(7,810)	(10,059)	(38,899)	(51,975)
Financial expenses	(3,405)	(4,385)	(31,905)	(42,820)

The Company has no potential recoverable PIS/Pasep and COFINS embedded in the lease consideration.

14. SUPPLIERS

The amounts recorded as suppliers are mainly represented by balances payable to domestic suppliers of medicine. These medicines are used in oncological and medical procedures.

15. LOANS AND FINANCING

The amounts recorded as loans and financing are stated as follows:

Description	Index / Interest	Final maturities	Parent Company		Consolidated	
			06/30/2025	12/31/2024	06/30/2025	12/31/2024
Financing	CDI+2.5–4.99% p.a./ IPCA+0.9958–1.9611% p.a./ 10.583% p.a.	09/08/2031	-	-	33,208	38,434
CCB / Working capital (i)	CDI+1.547–6.17% p.a./ IPCA+1.21–2.011% p.a./ 10.2607–27.87% p.a.	05/22/2028	198,353	263,471	611,795	721,597
CRI	CDI+1.16–1.91% p.a.	10/17/2033	1,499,849	1,426,534	1,499,849	1,426,534
Law 4131	CDI+1.75–1.8% p.a.	03/17/2026	67,019	224,939	67,019	224,939
FINEP	TJLP+0.5% p.a.	12/15/2031	54,055	57,595	54,055	57,595
			1,819,276	1,972,539	2,265,926	2,469,099
Current			253,689	425,903	617,826	522,860
Non-current			1,565,587	1,546,636	1,648,100	1,946,239

(i) On March 25, 2025, Working Capital was raised for a total of R\$ 30,000 with remuneration interest corresponding to CDI + 1.90% p.a.

On May 30, 2025, working capital was raised totaling R\$ 29,881, related to the assignment of credit receivables with co-obligation, with fixed interest of 4.26% on the operation over a period of 52 days.

As of June 30, 2025, the Group follows the non-financial and financial covenants of the group's loans and financing, which is calculated annually.

The Company contracted certain swap instruments with the purpose of hedging fluctuations in price indices and hedging fluctuations in the USD. The details of these operations are presented in Note 28.

Derivative instruments – swap	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Current and non-current assets	15,076	39,207	15,076	39,207
Current and non-current liabilities	(53,502)	(107,046)	(53,502)	(107,046)
Total loans, financing and debt securities, net of swaps	1,857,702	2,040,378	2,304,352	2,536,938

As of June 30, 2025, the weighted average cost of swaps is approximately 100% of the CDI rate + 1.52% p.a. The asset and liability position is disclosed in Note 28.

Changes in loan and financing balances, for the six-month period ended June 30, 2025 and June 30, 2024, for the Group are presented below:

	Parent Company	Consolidated
Balance at December 31, 2023	1,803,934	2,398,807
Additions	547,862	862,586
Interest incurred	96,861	128,629
Amortization of loan cost	5,148	6,519
Payment of principal	(50,718)	(373,979)
Adjustment to fair value	(9,034)	(9,034)
Exchange-rate change	9,589	14,274
Payment of financial charges	(88,810)	(127,105)
Balance at June 30, 2024	2,314,832	2,900,697
Balance at December 31, 2024	1,972,539	2,469,099
Additions	59,881	72,907
Interest incurred	66,731	98,971
Loan cost	3,954	4,486
Payment of principal	(259,911)	(324,874)
Exchange-rate change	(7,812)	(7,808)
Adjustment to fair value	90,037	90,037
Payment of financial charges	(106,143)	(136,892)
Balance at June 30, 2025	1,819,276	2,265,926

Loan and financing settlement flow is as follows:

Settlement flow	Parent Company	Consolidated
2025	173,308	219,979
2026	112,863	448,807
2027	283,623	320,022
2028	223,493	241,247
2029	227,149	232,437
>2030	798,840	803,434
Total	1,819,276	2,265,926

Oncoclínicas Group's exposure to interest rate risks and the sensitivity analysis for loans and financing are disclosed in Note 28.

Loan cost capitalized

For the six-month period ended June 30, 2025, the Company capitalized interest on loans attributed to qualifying assets totaling R\$ 509 (R\$ 3,245 as of June 30, 2024).

16. DEBENTURES

See below the breakdown of the debenture balances for the six-month period ended June 30, 2025 and for the year ended December 31, 2024 of the Group:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Debentures	1,773,747	1,764,427	2,418,844	2,448,108
Total	1,773,747	1,764,427	2,418,844	2,448,108
Current	44,870	37,277	240,963	233,272
Non-current	1,728,877	1,727,150	2,177,881	2,214,836

The final maturity of the Company's debentures is on 11/26/2029, with interest rates ranging from CDI + 1.40% at CDI + 2.40% p.a.

Changes in debenture balances in the six-month periods ended June 30, 2025 and June 30, 2024 for the Group are as follows:

	Parent Company	Consolidated
Balance at December 31, 2023	749,610	1,744,323
Additions	795,109	793,368
Amortization of debenture costs	1,279	2,099
Interest incurred	65,771	124,349
Payment of principal	-	(289,244)
Payment of financial charges	(46,317)	(107,228)
Balance at June 30, 2024	1,565,452	2,267,667
Balance at December 31, 2024	1,764,427	2,448,108
Amortization of debenture cost	1,726	3,161
Interest incurred	124,906	174,783
Payment of principal	-	(40,116)
Payments of financial charges	(117,312)	(167,092)
Balance at June 30, 2025	1,773,747	2,418,844

The settlement flow can be demonstrated as follows:

Settlement flow	Parent Company	Consolidated
2025	44,870	198,791
2026	63,004	253,059
2027	688,023	878,078
2028	122,530	233,597
2029	855,320	855,319
Total	1,773,747	2,418,844

As of June 30, 2025, the Group is in compliance with the non-financial and financial covenants of its debenture agreements, which financial institutions are disclosed annually.

17. SOCIAL CHARGES

The amounts recorded as social charges are stated as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Salaries, social charges, and other remuneration (a)	50,185	67,001	149,358	155,182
Share-based payment program (b)	10,454	12,951	10,454	12,951
Total	60,639	79,952	159,812	168,133
Current	50,185	67,001	149,358	155,182
Non-current	10,454	12,951	10,454	12,951

(a) Other remunerations

The Oncoclínicas Group has a profit sharing program for employees according to the profit calculated each year. The annual amount payable is defined based on results and performance indicators.

(b) Share-based payment

Refers to taxes on the balance of the executive and employee compensation program, in the form of a share-based payment program.

18. TAX LIABILITIES

The amounts recorded as taxes payables are stated as follows:

Description	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
WITHHOLDING INCOME TAX (IRRF)	1,213	4,888	1,805	8,478
ISSQN	1,006	12,906	3,708	50,350
PIS and COFINS	1,045	3,163	12,800	43,964
Federal withholdings	447	807	1,788	5,761
Taxes in installments (i)	18,329	20,242	101,239	112,013
TAX ON FINANCIAL OPERATIONS (IOF)	514	3,406	1,063	3,959
Other	483	522	4,674	5,855
Total	23,037	45,934	127,077	230,380
Current	16,424	38,197	89,965	177,829
Non-current	6,613	7,737	37,112	52,551

(i) The taxes paid in installments are presented below:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Municipal	-	941	78	1,141
Federal	18,329	19,301	101,161	110,872
Total	18,329	20,242	101,239	112,013

19. ACCOUNTS PAYABLE FOR ACQUISITIONS

Subsidiaries and associated companies acquired	Parent Company	
	06/30/2025	12/31/2024
Centro Paulista de Oncologia S.A.	2,922	2,761
Núcleo de Oncologia da Bahia S.A.	13,924	20,564
Aliança Instituto de Oncologia S.A.	37,834	36,494
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	20,573	19,669
Oncocentro Imagem Serviços Médicos Ltda.	-	14
Idengene Medicina Diagnóstica S.A.	-	11,719
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	8,249	8,050
Specialized Medical Treatment Company	-	920
CTR - Centro de Tratamento Radioterápico Ltda.	2,463	2,182
Total	85,965	102,373
Current	12,007	21,481
Non-current	73,958	80,892

Subsidiaries and associated companies acquired	Consolidated	
	06/30/2025	12/31/2024
Multihemo Serviços Médicos S.A.	56,468	55,323
Hospital de Oncologia do Méier S.A.	8,746	8,221
Instituto Materno Infantil de Minas Gerais S.A.	27,486	26,916
Centro Paulista de Oncologia S.A.	2,922	2,761
CPO – Centro Paraibano de Oncologia S.A.	18,909	17,870
Hematológica – Clínica de Hematologia S.A.	22,410	21,712
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	8,249	8,050
CTR - Centro de Tratamento Radioterápico Ltda.	2,463	2,182
CAM/CLION Group	20,638	30,818
Complexo Hospitalar Uberlândia S.A.	7,868	14,926
UMC Imagem Ltda. and Instituto do Coração do Triângulo Mineiro Ltda.	1,005	945
MedSir Médica Scientia Innovation Research	-	965
Clínica de Mastologia da Bahia S.A.	833	714
Aliança Instituto de Oncologia S.A.	38,011	36,663
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	20,656	19,925
Cardiomobile Cardiologia Móvel Ltda.	563	546
Instituto Paulista de Oncologia e Cuidados Paliativos Ltda	2,189	2,650
Onkos Participações Oncologia Ltda	14,789	36,732
Núcleo de Oncologia da Bahia S.A.	13,924	20,628
Oncoclínicas Participações Minas Gerais S.A.	3,691	3,517
Utraimagem Ltda	1,953	2,552
Giordani Camícia Serviços Médicos Ltda – Kaplan Uruguaiana	656	636
Oncohemato Recife Ltda.	88,265	116,802
Specialized Medical Treatment Company	-	920
Total	362,694	432,974
Current	246,411	85,494
Non-current	116,283	347,480

The balance of accounts payable for acquisition can be classified according to the following breakdown:

	Parent Company	
	06/30/2025	12/31/2024
Accounts payable from acquisition of interest	10,713	22,885
Put options (a)	13,924	20,564
Earnouts (b)	61,328	58,924
Total acquisitions payable	85,965	102,373
	Consolidated	
	06/30/2025	12/31/2024
Accounts payable from acquisition of interest	170,085	206,872
Put options (a)	14,757	31,600
Earnouts (b)	177,852	194,502
Total acquisitions payable	362,694	432,974

(a) Put options are provisions that force the buyer to acquire additional portions of shares at a future time under previously agreed conditions in contract.

(b) Earnouts are values linked to future performance targets of the acquired company. These targets may be related to revenues, profits or other performance indicators as contracts.

The accounts payable for acquisitions of Companies include the Purchase and Sale Agreements, and these amounts incur financial charges based on the change of the 100% CDI and/or IPCA and IGP-M rates.

The Company, in certain business combination processes, established contingent consideration clauses, which were determined based on the respective fair values, whose amount as of June 30, 2025 is R\$ 178,685 (R\$ 205,474 as of December 31, 2024).

Changes in accounts payable for acquisitions are as follows:

	Parent Company	Consolidated
Balance at December 31, 2023	468,473	592,487
Additions	11	325,185
Interest incurred	5,450	20,949
Adjustment to present value (i)	196	2,882
Adjustment to fair value (i)	1,348	4,638
Payment of principal	(309,560)	(319,626)
Payment of financial charges	-	(5,057)
Balance at June 30, 2024	165,918	621,458
Balance at December 31, 2024	102,373	432,974
Interest incurred	346	7,475
Discounts obtained	-	(321)
Exchange-rate change	-	(56)
Adjustment to present value (i)	134	2,110
Adjustment to fair value (i)	5,178	2,508
Payment of principal	(22,066)	(77,556)
Payment of financial charges	-	(4,440)
Balance at June 30, 2025	85,965	362,694

(i) Refers to adjustment to present value and adjustment to fair value of considerations assumed in business combinations.

Settlement flow	Parent Company	Consolidated
2025	7,490	74,282
2026	11,709	207,269
2027	17,707	30,590
2028	49,059	50,011
2029 onwards	-	542
Total	85,965	362,694

20. OTHER LIABILITIES

Description	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Exclusivity right (a)	4,490	4,990	41,138	29,502
Redemption of shares (c)	113	113	7,862	11,289
Partnership payable CSSJ	-	-	16,970	16,970
HSI operation	-	-	8,712	4,385
Obligation payable - Fundação Ary	-	313	-	313
Dana Farber (b)	51,186	58,806	51,186	58,806
Salto Itu (d)	-	-	13,441	12,752
Other accounts payable	5,692	9,250	15,563	15,499
Total	61,481	73,472	154,872	149,516
Current	19,755	24,652	89,088	73,418
Non-current	41,726	48,820	65,784	76,098

- a) Balance payable referring to the exclusivity right of medical services, whose purpose is to maintain the staff of professionals with excellence in medical services and market reference as contracts entered into among the parties.
- b) Balance payable referring to the intangible assets recognized pursuant to the contract with Dana Farber Institute.
- c) Balance payable for the redemption of shares, referring to the shareholders' agreement, in which the Oncoclínicas Group approves the redemption of all preferred shares, with the consequent cancellation of said shares, without a reduction in capital, as well as the extinction of the class of redeemable preferred shares.
- d) Balance payable relating to an agreement with Unimed Salto / Itu ("Unimed Salto Itu") for the provision of outpatient medical oncology services and immune-mediated systemic therapies for a period of 30 years.

21. PROVISION FOR TAX, LABOR AND CIVIL RISKS

The Oncoclínicas Group records provision to face its potential liabilities. Based on information from its legal advisors, on the analysis of these issues and considering the likelihood of loss in each lawsuit, a provision was formed, which is considered sufficient to cover possible losses for which cash outflows are likely.

The provision for risks was as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Civil	-	9	20,571	23,326
Tax	9,426	9,426	17,399	17,397
Labor	666	783	10,867	10,184
	10,092	10,218	48,837	50,907

Civil provision is mostly related to indemnity requests of pain and suffering and property damages claimed by patients as a result of the provision of services.

Provision of a labor nature arises mainly from employee complaints, mostly related to claims for unhealthy work premiums, overtime claims and third-party lawsuits requesting a subsidiary conviction.

The Group recorded R\$ 30,487 referring to lawsuits related to the business combination, whose respective triggering events are prior to the acquisition date of said subsidiary by the Oncoclínicas Group. The total amount of said claims is payable by the sellers to the Group and, therefore, the recognition of this amount was made against the indemnity asset during the measurement period, as provided for by IFRS 3/CPC 15.

	Parent Company	Consolidated
Balance at December 31, 2023	9,612	50,550
Restatement of indemnifiable asset	150	(291)
Reversal of provision	(81)	(885)
Formation	64	1,722
Balance at June 30, 2024	9,745	51,096
Balance at December 31, 2024	10,218	50,907
Restatement of indemnifiable asset	-	(1,016)
Reversal of provision	(503)	(6,846)
Formation	377	5,792
Balance at June 30, 2025	10,092	48,837

The Oncoclínicas Group monitors all administrative and legal proceedings in which figures as "plaintiff" or "defendant" and backed by the opinion of its legal advisors, classifies lawsuits according to the likelihood of loss. Analyses are conducted periodically on the jurisprudential trends and trial status, and, if necessary, reclassification of the risks of these proceedings is carried out.

Possible losses, not provisioned

The Group is party to tax, civil and labor lawsuits, involving loss risks classified as possible by Management, based on the evaluation of its legal advisors. No provision was recorded as the breakdown and estimate below:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Civil (i)	11,276	4,013	80,925	59,852
Labor (ii)	4,318	4,338	48,013	25,271
Tax (iii)	62,928	2,520	97,316	32,457
	78,522	10,871	226,254	117,580

(i) Civil provision is mostly related to indemnity pain and suffering and property damages claimed by patients as a result of the provision of services. There is no individually relevant lawsuit.

(ii) Provision of a labor nature arises mainly from employee complaints, mostly related to claims for unhealthy work premiums, overtime claims and third-party lawsuits requesting a subsidiary conviction. There is no individually relevant lawsuit.

(iii) Tax provision is related to the collection of allegedly unpaid or underpaid taxes and among them, we highlight the following:

Assessment filed against the Company in the Municipality of Rio de Janeiro regarding alleged underpayment of the Service Tax (ISS). The assessment was challenged in the administrative level with a possible chance of success (70%) and its enforceability has been suspended, the involved amount is approximately R\$ 61,000.

In 2025, the Brazilian Federal Revenue Service assessed an investee of the Company, alleging non-payment of social security contributions and third-party contributions applicable to the payroll of employees, plus fines and interest. The assessments have been challenged in the administrative level, with a possible chance of success (70%), and their enforceability has been suspended, the involved amount is approximately R\$ 17,000. In the event of an unfavorable decision, both causes will be classified as indemnifiable losses.

Considering the complexities of the lawsuits, as well as the Brazilian legal system, the Company is not able to estimate with reasonable accuracy the term of the decision and whether there will be any disbursement related to administrative proceedings and lawsuits.

As of June 30, 2025 and December 31, 2024, judicial deposits are stated as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Civil	-	-	190	190
Tax (i)	20,153	21,889	65,095	61,901
Labor (ii)	725	682	4,896	4,074
Total	20,878	22,571	70,181	66,165

The Company made judicial deposits including legal disputes related to tax, civil and labor matters, in which we highlight the following deposits:

(i) Judicial deposits in writs of mandamus that aim to ensure the inclusion of debts in the Incentivized Self-Adjustment of the Brazilian Federal Revenue Service, governed by Law 14740/2023. The total amount deposited for this discussion is R\$ 53,950;

Judicial deposits in proceedings for payment into court that aim to avoid the collection of ICMS tax higher than the amount due on the imports of surgical equipment, the total amount of the deposits reaches R\$ 2,504;

Partial deposit of PIS/COFINS and Income Tax/CSLL in the records of proceedings that discuss tax theories aiming to reduce the calculation basis of said taxes, totaling R\$ 7,940 in deposit;

(ii) Several judicial deposits referring to labor lawsuits in progress.

22. SHAREHOLDERS' EQUITY

(a) Capital

As of June 30, 2025, the Company's capital is R\$ 3,147,024 (R\$ 3,147,024 as of December 31, 2024), represented by six hundred and fifty-one million, seven hundred and fifty-six thousand, three hundred and thirteen (651,756,313) common shares (651,756,313 common shares as of December 31, 2024).

As of June 30, 2025 and December 31, 2024, the shareholding structure is comprised of:

Shareholder	Position on June 30, 2025		Position on December 31, 2024	
	Voting capital	Common shares	Voting capital	Common shares
Josephina I	-	-	15.79%	102,914,808
Josephina II	4.97%	32,384,734	4.97%	32,384,734
Bruno Ferrari	8.41%	54,843,186	8.41%	54,843,186
Banco Master	15.18%	98,917,690	19.90%	129,679,374
Management	0.81%	5,264,211	0.70%	4,539,211
Josephina III	31.84%	207,498,778	16.05%	104,583,970
Latache	14.54%	94,766,915	-	-
Treasury	2.79%	18,186,319	2.91%	18,963,632
Free Float	21.46%	139,894,480	31.28%	203,847,398
Total	100.00%	651,756,313	100.00%	651,756,313

b) Treasury shares

The total number of treasury shares on June 30, 2025 and December 31, 2024, is as follows:

	June 30, 2025	December 31, 2024
Unit price	5.13243	4.98154
Number of shares	18,186,319	18,963,632
Total	93,340	94,468

During the six-month period ended June 30, 2025, seven hundred seventy-seven thousand three hundred thirteen shares (777,313) shares were settled due to the exercise of the share-based payment program, totaling R\$ 1,128, net of income tax.

c) Share-based payment

The Company has an executive/employee compensation program that consists of granting rights to share appreciation ("Stock Options").

The Stock Option Plan establishes the terms and conditions for the granting of common shares issued by the Company, subject to certain conditions, to the administrators, employees and service providers of the Company, or of other companies under its control.

Share-based and share-settled payments to Company's employees and executives are measured at the fair value of equity instruments on the grant date. The determination of the fair value of the call options granted to all beneficiaries of the program considers the development of specific estimates of the assumptions for calculating the fair values of these instruments, including the price of the underlying share, the exercise price of the option, the free market interest rate, the dividend rate, volatility, the lifetime of the instruments and the grace period. The Black & Scholes method was adopted by the company to value these instruments.

For measurement and recognition purposes, the Company accessed the criteria established by CPC 10(R1)/IFRS 2 considering the program as an equity settlement, with the balance held in liabilities arising from tax and social security obligations that will be paid by the Company in cash.

The Company recognized in the shareholders' equity, in the amount of R\$ 6,732 as of June 30, 2025 (R\$ 12,844 as of June 30, 2024) derived from options vested in the period.

During the six-month period ended June 30, 2025, the Company settled a total of one million seventy-two thousand one hundred fifty-six (1,072,156) shares related to shares vested, totaling R\$ 1,875. Furthermore, a total of two million, four hundred thirty-five thousand, seven hundred fifty-one (2,435,751) shares were

canceled due to the termination of beneficiaries, and a total of 64,925,000 new stock options were granted during the year.

The changes in total instruments granted and settled during the year are as follows:

	Options
Balance at December 31, 2023	50,502,452
Settled during the period of 2024	(925,819)
Canceled during the period	(548,399)
Balance at December 31, 2024	49,028,234
Settled during the period of 2025	(1,072,156)
Granted during the period of 2025	64,925,000
Canceled during the period of 2025	(2,435,751)
Balance at June 30, 2025	110,445,327

d) Acquisition of equity interest with non-controlling shareholders and transactions among partners

Refers to the exercise of call options granted by minority shareholders, representing 3.17% of the capital of the company Núcleo de Oncologia da Bahia S.A. The transaction generated a gain of R\$ 2,527 in the shareholders' equity balances of the Parent Company and a loss of R\$ 2,527 in the shareholders' equity of non-controlling shareholders.

e) Transactions among partners

In January 2025, Oncoclínicas capitalized an advance for a future capital increase in the investee NOB, with R\$ 1.00 allocated to the Capital account and R\$ 20,038 allocated to the Capital Reserve account (Capital Reserve Premium on Subscription). The transaction resulted in a loss of R\$ 3,973 in the shareholders' equity of the Parent Company and a gain of R\$ 3,973 in the shareholders' equity of non-controlling shareholders.

Furthermore, in January 2025, there was a capital contribution from the Company to the foreign investee Specialized Treatment Medical Company (JV Arabia). The transaction generated a loss in the Parent Company's shareholders' equity of R\$ 2,320.

23. REVENUES

The reconciliation between gross sales and net revenue is as follows:

Description	Parent Company			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2023– 06/30/2023
Gross revenue:				
Health services	573,294	535,858	296,117	275,879
Sales taxes and other deductions:				
PIS on sales	(3,498)	(3,360)	(1,756)	(1,591)
COFINS on sales	(16,140)	(15,620)	(8,102)	(7,995)
ISS on sales	(13,905)	(12,015)	(7,068)	(6,105)
Provision for expected credit loss and disallowance	(11,387)	(5,602)	(6,491)	(1,935)
	(44,930)	(36,597)	(23,417)	(17,626)
Net revenue	528,364	499,261	272,700	258,253

Description	Consolidated			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Gross revenue:				
Health services	3,315,661	3,344,471	1,657,602	1,723,653
Sales taxes and other deductions:				
PIS on sales	(19,085)	(22,159)	(8,938)	(11,072)
COFINS on sales	(88,178)	(98,055)	(41,292)	(48,119)
ISS on sales	(85,298)	(81,993)	(42,572)	(42,746)
Provision for expected credit loss and disallowance	(165,555)	(115,968)	(100,411)	(54,086)
	(358,116)	(318,175)	(193,213)	(156,023)
Net revenue	2,957,545	3,026,296	1,464,389	1,567,630

Gross revenue includes revenue to be billed referring to services provided but not processed to healthcare insurance companies. These services are recognized in income (loss) based on the stage of completion of the service rendered on the reporting date of Financial Information. Moreover, gross revenue includes contracts with operators that are linked to fixed remuneration for each cancer patient over an agreed treatment period. The entry has its contra entry recorded in trade accounts receivable in compliance with current accounting standards.

In the six-month period ended June 30, 2025, the Company's gross revenue is composed of sundry clients, with only one of them having an individual participation of 15%. The other clients, considered individually, represented percentages lower than 11% of the Company's net revenue. Furthermore, the three customers with the highest concentration combined account for less than 33% of the Company's total gross revenue.

24. COSTS AND EXPENSES BY TYPE

	Parent Company			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Medical and medication costs	(342,547)	(225,882)	(160,411)	(117,225)
Personnel, charges and bonus	(121,754)	(132,121)	(57,287)	(45,863)
Stock option plan expense	(9,512)	(16,097)	(5,505)	(10,323)
Outsourced services	(151,978)	(72,532)	(77,751)	(46,947)
Rent and condominium	(1,770)	(2,256)	(729)	(1,067)
Infrastructure	(6,029)	(4,477)	(3,361)	(2,100)
Traveling	(4,560)	(3,824)	(2,354)	(2,008)
Use and consumption	(1,873)	(1,578)	(1,041)	(775)
Communication	(15,791)	(12,923)	(8,324)	(7,697)
Depreciation and amortization	(47,571)	(36,834)	(24,288)	(19,565)
Provision to tax, labor, civil risks	126	17	(218)	62
Apportionment of expenses (i)	220,340	212,928	117,867	114,973
Other revenues (expenses)	(28,172)	(14,497)	(7,096)	(6,311)
	(511,091)	(310,076)	(230,498)	(144,846)
Cost of services rendered	(365,645)	(241,579)	(173,203)	(125,379)

				Consolidated
				01/01/2025– 06/30/2025
				01/01/2024– 06/30/2024
				04/01/2025– 06/30/2025
				04/01/2024– 06/30/2024
Administrative expenses	(128,734)	(68,591)	(56,188)	(22,187)
Other operating revenues (expenses)	(16,712)	94	(1,107)	2,720
Total	(511,091)	(310,076)	(230,498)	(144,846)
Medical and medication costs	(1,810,902)	(1,752,463)	(874,760)	(902,756)
Personnel, charges and bonus	(424,992)	(433,339)	(208,080)	(201,397)
Stock option plan expense	(9,512)	(16,097)	(5,505)	(10,323)
Outsourced services	(294,815)	(171,066)	(147,730)	(96,405)
Rent and condominium	(11,148)	(14,059)	(6,674)	(7,693)
Infrastructure	(32,573)	(28,342)	(16,619)	(14,287)
Traveling	(9,172)	(9,413)	(4,211)	(4,416)
Use and consumption	(27,909)	(27,380)	(14,890)	(13,903)
Communication	(17,789)	(16,176)	(9,980)	(9,562)
Depreciation and amortization	(144,545)	(137,382)	(70,436)	(69,733)
Provision to tax, labor, civil risks	1,054	(837)	(1,892)	(559)
Other revenues (expenses)	(72,070)	(32,755)	(42,063)	(16,405)
	(2,854,373)	(2,639,309)	(1,402,840)	(1,347,439)
Cost of services rendered	(2,105,294)	(2,017,048)	(1,024,382)	(1,040,662)
Administrative expenses	(711,165)	(628,088)	(352,321)	(311,121)
Other operating revenues (expenses)	(37,914)	5,827	(26,137)	4,344
Total	(2,854,373)	(2,639,309)	(1,402,840)	(1,347,439)

- i) Apportionment: this is the apportionment of costs and expenses of the Oncoclínicas Group's shared service center, centralized in the Parent Company and apportioned to its subsidiaries, according to criteria defined by management.

25. FINANCIAL INCOME (LOSS)

	Parent Company			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Financial revenues				
Yields from interest earning bank deposits	72,676	8,524	34,787	8,416
Discounts obtained	107	418	91	73
Interest receivable on loans with related parties (Note 29)	50,755	30,458	25,526	16,725
Derivative financial liability instrument ("swap")	63,809	17,175	34,673	13,838
Positive exchange-rate changes	18,768	3	4,859	3
PIS/COFINS on financial revenue	(5,841)	(1,711)	(2,857)	(1,064)
Adjustment to fair value	13,918	9,034	3,250	9,034
Other financial revenues	2,081	2,495	1,049	21
	216,273	66,396	101,378	47,046

Financial expenses

Expenses with interest on loans	(70,685)	(102,009)	(35,000)	(38,407)
Interest on debenture expenses	(126,632)	(67,050)	(66,168)	(43,434)
TAX ON FINANCIAL OPERATIONS (IOF)	(4,057)	(1,968)	(2,152)	(1,561)
Expenses with interest on acquisitions	(346)	(5,450)	(135)	(3,276)
Bank fees	(72)	(334)	(44)	(126)
Foreign-exchange loss	(2,709)	(17,482)	(967)	(15,154)
Discounts granted	(1,587)	(189)	(1,292)	(149)
Interest on liabilities from loans with related parties	(16,251)	(11,946)	(9,597)	(4,540)
Derivative financial instrument (liabilities) ("swap")	(39,567)	(66,390)	(7,995)	(38,469)
Interest on leased liabilities	(3,405)	(1,013)	(1,765)	(532)
Adjustment to present value	(1,713)	(3,660)	(859)	(2,780)
Adjustment to fair value	(109,133)	(1,348)	(61,246)	(674)
Other financial expenses	(11,556)	(8,242)	(7,281)	(1,872)
	(387,713)	(287,081)	(194,501)	(150,974)
Financial income (loss)	(171,440)	(220,685)	(93,123)	(103,928)

Consolidated

	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Financial revenues				
Yields from interest earning bank deposits	89,136	24,421	40,526	15,758
Discounts obtained	1,308	4,196	572	933
Interest receivable on loans with related parties (Note 29)	1,959	594	1,136	373
Derivative financial liability instrument ("swap")	63,809	20,218	34,673	16,420
Positive exchange-rate changes	18,917	6,198	4,949	5,061
PIS/COFINS on financial revenue	(10,011)	(4,567)	(5,007)	(2,361)
Adjustment to fair value	21,294	9,034	7,809	9,034
Other financial revenues	14,537	4,987	7,524	298
	200,949	65,081	92,182	45,516
Financial expenses				
Expenses with interest on loans	(103,457)	(131,903)	(51,496)	(51,948)
Interest on debenture expenses	(177,944)	(126,448)	(92,916)	(69,951)
TAX ON FINANCIAL OPERATIONS (IOF)	(11,990)	(7,152)	(6,512)	(4,409)
Expenses with interest on acquisitions	(7,475)	(20,949)	(2,485)	(10,914)
Bank fees	(549)	(772)	(291)	(289)
Foreign-exchange loss	(2,765)	(23,347)	(967)	(18,667)
Discounts granted	(6,171)	(1,537)	(3,644)	(1,150)
Interest on liabilities from loans with related parties	-	-	-	565
Derivative financial instrument (liabilities) ("swap")	(39,567)	(66,389)	(7,995)	(38,468)
Interest on lease liabilities	(31,905)	(20,973)	(16,262)	(11,068)
Adjustment to present value	(4,455)	(6,999)	(2,303)	(4,490)
Adjustment to fair value	(113,839)	(4,638)	(63,605)	(3,127)
Other financial expenses	(24,143)	(25,238)	(18,849)	(10,966)
	(524,260)	(436,345)	(267,325)	(224,882)

Financial income (loss)	<u>(323,311)</u>	<u>(371,264)</u>	<u>(175,143)</u>	<u>(179,366)</u>
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26. EARNINGS PER SHARE

Basic earnings per share are calculated by dividing income or loss attributable to Company's shareholder, by the weighted average number of common shares issued during the period, less the common shares purchased by the Company and held as treasury shares.

As of June 30, 2025, the Company has 14,785,191 thousand potential common shares referring to subscription warrants resulting from the business combination with the company Unity Participações, for which their exercise is not linked to contingent conditions, being considered for the basic earnings (loss) per share.

Diluted earnings per share are calculated by adjusting to weighted average quantity of outstanding common and preferred shares, assuming conversion of all common shares that would possibly provoke dilution.

As of June 30, 2025 and 2024, the Company had shares related to the share-based payment program, as mentioned in Note 22. Considering the net income (loss) calculated for the six-month period ended June 30, 2025, which recorded a loss, such instruments were considered anti-dilutive and, therefore, were not included in the calculation of diluted earnings (loss) per share. For the year 2024, the aforementioned instruments were included in the determination of diluted earnings per share.

	<u>01/01/2025– 06/30/2025</u>	<u>01/01/2024– 06/30/2024</u>	<u>04/01/2025– 06/30/2025</u>	<u>04/01/2024– 06/30/2024</u>
Income attributable to controlling shareholders				
Basic earnings per share:	(287,486)	12,894	(140,992)	3,302
Weighted average number of outstanding shares and subscription warrant	647,814,372	570,736,704	647,814,372	565,429,425
Basic earnings per share - in reais (R\$)	<u>(0.4438)</u>	<u>0.0226</u>	<u>(0.1759)</u>	<u>0.0058</u>
Diluted earnings per share:				
Weighted average number of shares outstanding, subscription warrants and shares of the share-based payment program	647,814,372	580,884,980	647,814,372	581,247,577
Diluted earnings per share - in reais (R\$)	<u>(0.4438)</u>	<u>0.0222</u>	<u>(0.1759)</u>	<u>0.0057</u>

27. INCOME TAX AND SOCIAL CONTRIBUTION

The Company and approximately 40% of its subsidiaries elect for the taxable income regime, the other subsidiaries elect for the deemed income regime.

Income tax charges are as follows:

	Consolidated			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Companies electing for the deemed income (a)	14,614	22,323	7,051	11,461
Companies electing for the taxable income (b)	37,960	(50,218)	5,557	5,336
	52,574	(27,895)	12,608	16,797

(a) Income tax charges - Companies subject to deemed income regime:

Revenues	Consolidated			
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Services	404,024	564,457	141,127	340,729
Total	404,024	564,457	141,127	340,729
Income tax assumption – 8%	32,322	45,157	11,290	27,258
Social contribution assumption – 12%	48,483	67,735	16,935	40,888
Other revenues	8,364	13,031	3,945	3,392
Income tax expense	6,103	8,728	2,285	4,598
Social contribution expense	5,116	7,269	1,879	3,985
Additional (10% on the surplus)	3,395	6,326	2,887	2,878
Total income tax and social contribution expense	14,614	22,323	7,051	11,461

(b) Income tax charges - Companies subject to taxable income regime:

				Parent Company
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Income (loss) before income tax and social contribution	(299,974)	(42,170)	(162,790)	3,261
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	101,991	14,338	55,349	(1,109)
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	(49,574)	(3,628)	(38,035)	(2,114)
Other permanent differences, net	(3,992)	(2,859)	(242)	(2,227)
Interest on own capital	-	126	-	126
Tax credits formed	4,300	47,103	4,300	5,365
Tax credits not formed (*)	(40,237)	(16)	426	-
Effective revenue (expense)	12,488	55,064	21,798	41
Current	(18,106)	(5,647)	-	(5,643)
Deferred	30,594	60,711	21,798	5,684

				Consolidated
	01/01/2025– 06/30/2025	01/01/2024– 06/30/2024	04/01/2025– 06/30/2025	04/01/2024– 06/30/2024
Income (loss) before income tax and social contribution	(221,691)	10,754	(129,684)	35,857
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	75,375	(3,656)	44,093	(12,191)
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	(528)	(1,689)	(5,471)	-
Other permanent differences, net	(2,655)	(4,196)	(655)	(2,293)
Effect of taxation of subsidiaries based on presumed income	14,547	16,408	777	10,112
Interest on own capital	-	126	-	126
Tax credits formed	26,550	47,103	23,402	5,365
Tax credits not formed (*)	(165,863)	(26,201)	(74,754)	(17,916)
Effective revenue (expense)	(52,574)	27,895	(12,608)	(16,797)
Current	(82,093)	(78,554)	(14,953)	(43,702)
Deferred	29,519	106,449	2,345	26,905

(*) The balances of tax loss, negative basis of social contribution and temporary differences calculated in previous years and in the six-month period ended June 30, 2025 are formed according to the tax planning carried out by the Company, considering a 10-year term. Therefore, said balances are not supported by the Company's recoverability plan and, thus, no tax credits have been recognized for these amounts.

Deferred income tax asset

Deferred tax arising from temporary additions and exclusions, and tax loss and negative basis of social contribution, is broken down as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Tax loss and negative basis of social contribution	207,566	192,264	325,468	299,845
Swap	12,208	12,208	13,289	13,289
Provision for expected credit losses and disallowance	4,575	1,934	28,671	37,265
Provision on profit sharing	2,435	7,764	4,983	11,298
Provision for suppliers and risks	3,277	3,850	7,296	8,089
Provision for bonus	379	5,447	-587	7,013
Leases	958	958	25,734	11,435
Surplus and deficit – Hospital Marcos Moraes	-	-	1,367	1,367
Adjustment to recoverable value of assets	57,335	57,335	57,382	57,335
Adjustment to present value and adjustment to fair value	24,914	1,935	34,158	12,251
Funding cost of loans	2,761	2,761	3,100	3,306
Exchange-rate change	643			
Self-regularization (*)	3,606	3,606	50,845	50,845

Total	320,657	290,062	551,706	513,338
Lease liabilities	-	(1,870)	(506)	(5,248)
Total	320,657	288,192	551,200	508,090

(*) Refers to deferred income tax and social contribution credits on tax losses and negative CSLL bases that were included in the Self-Regulation Program mentioned in Note 19. These credits will be offset against the amounts provisioned in the caption of tax obligations, as soon as the Brazilian Federal Revenue Service approves the Company's adherence to said program.

Temporary additions and exclusions

The Oncoclínicas Group calculates the deferred income tax and social contribution on tax losses, negative basis of social contribution and temporary differences, under the rates of 25% and 9% respectively.

The deferred tax asset is recognized to the extent that it is probable that taxable income will be available to be realized, based on projections of profit or loss that are prepared in line with future economic scenarios, and may suffer fluctuations.

Based on projections of future taxable income and compliance with CPC 32, since 2023, the Company recognizes the deferred assets on tax losses and negative bases of social contribution, which will be reviewed at each balance sheet date and, if necessary, will be reduced to the extent that their realization is no longer likely.

The recognized tax credits are expected to be realized as shown in the following table:

Realization estimate	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
2025	33,154	53,235	136,223	165,670
2026	28,042	61,801	56,611	81,222
2027	12,944	87,851	37,969	100,396
2028	67,160	26,451	58,874	37,264
2029	120,126	58,854	83,968	123,538
2030 onwards	59,231	-	177,555	-
Total	320,657	288,192	551,200	508,090

(c) Deferred income tax liabilities – Consolidated

	Consolidated	
	06/30/2025	12/31/2024
Deferred capital gain/loss on property, plant and equipment related to business combinations	7,070	7,070
Deferred tax use of goodwill	42,458	34,116
Total	49,528	41,186

28. FINANCIAL INSTRUMENTS

(a) Financial risk factors

The Oncoclínicas Group is exposed to the following financial risks: credit risk, liquidity risk and market risk. The Group's Management has full responsibility for the establishment and supervision of the Company's risk management framework.

The risk management framework of the Oncoclínicas Group was established to identify and analyze risks to which the Oncoclínicas Group is exposed, to set risk limits and appropriate controls, and to monitor risks and compliance with limits. The Oncoclínicas Group seeks to develop, upon its training and management procedures, a discipline and control environment in which all employees are aware of their assignments and obligations.

(i) Credit risk

Credit risk is the risk of the Oncoclínicas Group incurring losses due to a client or financial instrument counterparty and resulting from failure in complying with contract obligations. The risk basically derives from balances in financial institutions (checking account, interest earning bank deposits, securities and derivative financial instruments), trade accounts receivable, accounts receivable for the disposal of equity interests, among others.

Credit risk exposure

The book values of financial assets classified as loans and receivables represent the maximum credit exposure. The maximum credit risk exposure at the end of the six-month period ended June 30, 2025 and twelve-month period ended December 31, 2024 is as follows:

	Note	Parent Company		Consolidated	
		06/30/2025	12/31/2024	06/30/2025	12/31/2024
Cash and cash equivalents	4	131,872	228,812	342,739	550,744
Securities	5	595,682	1,040,032	643,127	1,467,551
Derivative instruments	28	15,076	39,207	15,076	39,207
Trade accounts receivable	6	505,438	441,540	2,559,814	2,434,594
Judicial deposits	21	20,878	22,571	70,181	66,165
Sales of ownership interest	9	10,575	10,051	11,475	10,975
Indemnity assets	9	20,427	9,426	46,157	50,084
Related parties	29	1,112,695	1,095,803	21,362	20,664
Total		2,412,643	2,887,442	3,709,931	4,639,984

Cash and cash equivalents, securities and derivative financial instruments

Balances held in checking accounts, interest earning bank deposits, securities and derivative financial instruments represent the maximum exposure to the credit risk of these balances.

Trade accounts receivable

The Oncoclínicas Group's exposure to credit risks is influenced mainly by the individual characteristics of each client/health care plan. However, Management considers the history of each customer in its analysis, based on the default risk.

The management of this risk is carried out to guarantee the total receipt of revenue from agreements. The risk is mitigated by the possibility of discontinuance of services to the beneficiaries of health insurance plans after a given default period.

Impairment losses

	Note	Parent Company		Consolidated	
		06/30/2025	12/31/2024	06/30/2025	12/31/2024
Trade accounts receivable	6	513,621	456,918	2,762,378	2,671,922
Provision for expected losses and disallowance	6	(8,183)	(15,378)	(202,564)	(237,328)
		505,438	441,540	2,559,814	2,434,594
% of provision on the balances of trade accounts receivable		1.59%	3.37%	7.33%	8.88%

As of June 30, 2025 and December 31, 2024, the provision for expected credit losses refers mainly to disallowances identified by health insurance plans during the year, and the low expectation of receipt according to the receivable expired period. The Company believes that the provisioned amount and the disclosed expected losses are sufficient for the risks inherent to the receivables.

The assessment of the amount of past-due trade accounts receivable not subject to impairment is constantly monitored by the sales managers of each healthcare center, to identify amounts that may not be collected. In this case, an provision will be recognized at the amounts of the respective expected losses.

Other financial assets

Balances arising from amounts receivable for disposal of equity interests represent the maximum exposure to the credit risk of these balances.

(ii) Liquidity risk

Liquidity risk is the risk of the Group not having sufficient net funds to honor its financial commitments due to a time or volume mismatch between foreseen receipts and payments. The Oncoclínicas Group's approach in liquidity management is to guarantee, as much as possible, a sufficient liquidity to perform its obligations upon maturity, under normal and stress conditions, without causing unacceptable losses or with a risk of sullyng the Oncoclínicas Group's reputation.

The table below analyzes the Oncoclínicas Group's non-derivative liabilities and derivative financial liabilities which are settled on a net basis by the Oncoclínicas Group, per maturity brackets, corresponding to remaining period between the balance sheet date and contract maturity date. Derivative financial liabilities are included in the analysis if their contract maturities are essential to understand cash flows. Amounts disclosed in the table are contracted undiscounted cash flows.

	Note	06/30/2025	Total Future flow	Parent Company					
				Future payment flow					
				2025	2026	2027	2028	2029	>2030
Suppliers	14	157,815	157,815	157,815	-	-	-	-	-
Loans and financing	15	1,819,276	2,766,126	218,634	310,099	474,848	376,495	315,943	1,070,107
Debentures	16	1,773,747	2,652,869	141,094	341,212	959,821	279,659	931,083	-
Derivative financial instruments	28	53,502	74,395	11,309	18,812	7,492	8,633	12,967	15,182
Redemption of shares	20	113	114	114	-	-	-	-	-
Exclusivity right	20	4,490	4,915	1,430	1,506	1,139	840	-	-
Dana Farber	20	51,186	61,416	4,941	11,295	11,295	11,295	11,295	11,295
Related parties	29	624,087	684,624	332,100	206,380	146,144	-	-	-
Accounts payable for acquisitions	19	85,965	106,239	7,568	12,681	18,688	67,302	-	-
Total		4,570,181	6,508,513	875,005	901,985	1,619,427	744,224	1,271,288	1,096,584

	Note	06/30/2025	Total future flow	Consolidated					
				Future payment flow					
				2025	2026	2027	2028	2029	2030 onwards
Suppliers	14	858,104	858,104	858,104	-	-	-	-	-
Loans and financing	15	2,265,926	3,278,280	286,319	682,324	517,099	395,711	321,817	1,075,010
Derivative financial instruments	28	53,502	74,395	11,309	18,812	7,492	8,633	12,967	15,182
Debentures	16	2,418,844	3,496,461	348,221	609,671	1,196,985	410,501	931,083	-
Partnerships	20	39,123	41,983	25,510	16,473	-	-	-	-
Exclusivity right	20	41,138	53,121	10,559	18,099	9,268	4,644	4,104	6,447
Redemption of shares	20	7,862	7,729	-	3,835	3,894	-	-	-
Dana Farber	20	51,186	61,416	4,941	11,295	11,295	11,295	11,295	11,295
Related parties	29	7,598	8,662	-	8,662	-	-	-	-
Accounts payable for acquisitions	19	362,694	398,460	72,349	221,849	35,493	68,131	638	-
Total		6,105,977	8,278,611	1,617,312	1,591,020	1,781,526	898,915	1,281,904	1,107,934

(i) Market risk

Cash flow or fair value risk associated to the interest rate

The interest rate risk of the Oncoclínicas Group arises from loans and financing, debentures, balances of loans, and balances payable related to long-term company acquisitions.

Oncoclínicas Group monitors its exposure to benchmark interest rate fluctuation, arising from debt instruments, and conducts sensitivity tests using different rates during its financial planning to ensure liquidity even during scenarios with higher interest rate fluctuation.

Sensitivity analysis of interest

On June 30, 2025, the Company's exposure occurs due to financial assets and liabilities that are subject to the following indicators:

Indexes	Current scenario	Probable Scenario I	Scenario II +25%	Scenario III +50%
CDI rate (p.a.)	14.90%	14.90%	18.63%	22.35%
IGPM rate (p.a.)	2.37%	1.60%	2.96%	3.56%
IPCA Rate (p.a.)	5.20%	5.09%	6.50%	7.80%
TJLP	8.96%	8.96%	11.20%	13.44%

For the sensitivity analysis of interest, the benchmark rates for 2025, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as of July 25, 2025 were used as probable scenario (Scenario I). While scenarios II and III take into account an increase in this rate of 25% and 50%, respectively. The results are as follows:

Assets	Index	Book value	Probable Scenario I	Parent Company	
				Scenario II 25%	Scenario III 50%
Interbank funds applied	CDI	129,302	129,302	134,118	138,935
Securities	CDI	595,682	595,682	617,871	640,060
Sales of ownership interest	CDI	10,575	10,575	10,969	11,363
Related parties	CDI	1,112,695	1,112,695	1,154,143	1,195,591
		1,848,254	1,848,254	1,917,101	1,985,949
Effect from gain (loss)			-	68,847	137,695

Liabilities	Index	Book value	Probable Scenario I	Parent Company	
				Scenario II 25%	Scenario III 50%
CCB/Working capital	CDI	(198,353)	(198,353)	(205,742)	(213,130)
Cri	CDI	(1,499,849)	(1,499,849)	(1,555,718)	(1,611,588)
Law 4131	CDI	(67,019)	(67,019)	(69,515)	(72,012)
Debentures	CDI	(1,773,747)	(1,773,747)	(1,839,819)	(1,905,891)
Related parties	CDI	(624,087)	(624,087)	(647,335)	(670,583)
FINEP	TJLP	(54,055)	(54,055)	(55,266)	(56,477)
Acquisitions	IPCA	(85,965)	(85,870)	(87,083)	(88,200)
		(4,303,075)	(4,302,980)	(4,460,478)	(4,617,881)
Effect from gain (loss)			95	(157,403)	(314,806)
Effect from net gain (loss)			95	(88,556)	(177,111)

Assets	Index	Book value	Probable Scenario I	Consolidated	
				Scenario II 25%	Scenario III 50%
Interbank funds applied	CDI	305,622	305,622	317,006	328,391
Securities	CDI	643,127	643,127	667,083	691,040
Sales of ownership interest	CDI	11,475	11,475	11,902	12,330
Related parties	CDI	21,362	21,362	22,158	22,953
		981,586	981,586	1,018,149	1,054,714
Effect from gain (loss)			-	36,563	73,128

Liabilities	Index	Current scenario	Probable Scenario I	Consolidated	
				Scenario II 25%	Scenario III 50%
CCB/Working capital	CDI	(608,595)	(608,595)	(631,265)	(653,935)
Cri	CDI	(1,499,849)	(1,499,849)	(1,555,718)	(1,611,588)
Law 4131	CDI	(67,019)	(67,019)	(69,515)	(72,012)
Financing	CDI	(1,397)	(1,397)	(1,449)	(1,501)
Debentures	CDI	(2,418,844)	(2,418,844)	(2,508,946)	(2,599,048)
Acquisitions	CDI	(17,619)	(17,619)	(18,275)	(18,932)
FINEP	TJLP	(54,055)	(54,055)	(55,266)	(56,477)
Financing	IPCA	(20,335)	(20,313)	(20,599)	(20,864)
Acquisitions	IPCA	(317,588)	(317,239)	(321,717)	(325,845)
Related parties	CDI	(7,598)	(7,598)	(7,881)	(8,164)
CCB/Working capital	IPCA	(648)	(647)	(656)	(665)
Acquisitions	IGPM	(27,487)	(27,275)	(27,650)	(27,813)
		(5,041,034)	(5,040,450)	(5,218,937)	(5,396,844)
Effect from gain (loss)			584	(177,903)	(355,810)
Effect from net gain (loss)			584	(141,340)	(282,682)

The Company considers that the 25% and 50% variation represents an appropriate sensitivity considering the historical variation of the respective indicators in the period analyzed.

(iv) Foreign exchange risk

The Company mainly operates in the domestic market and its receivables and payables are almost in full denominated in domestic currency. The Company has a risk management policy, which determines that agreements that may pose currency risk and may significantly affect the Company's Financial Information, must be subject to measures to hedge and mitigate such impact by Management.

In order to reduce its funding costs, the Company contracted loans in foreign currency. As a strategy to manage the foreign exchange risk, Oncoclínicas Group simultaneously carries out swap transactions under identical conditions in terms of amount, term and rate, swapping the exposure to Positive exchange-rate changes for the CDI change. Accordingly, the Company has no significant exposure to foreign exchange risk.

The Company has no risk of exchange exposure, since, when contracting this loan mentioned in foreign currency, a linked swap operation was contracted.

The fair value of these instruments on the date of Financial Information is as follows:

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
<u>Derivative financial assets</u>				
Derivatives designated and effective as hedge instruments demonstrated at fair value:				
Interest rate swaps	4,693	19,325	4,693	19,325
Derivatives held for trading not assigned at fair value through profit or loss				
Interest rate swaps	10,384	19,882	10,384	19,882
	15,077	39,207	15,077	39,207
<u>Derivative financial liabilities</u>				
Derivatives designated and effective as hedge instruments demonstrated at fair value:				
Interest rate swaps	(53,053)	(106,002)	(53,053)	(106,002)
Derivatives held for trading not assigned at fair value through profit or loss				
Interest rate swaps	-	(1,044)	-	(1,044)
	(53,053)	(107,046)	(53,053)	(107,046)

Derivatives designated for hedge accounting

The Company has formally designated certain derivative financial instruments for hedge accounting purposes to hedge loans and financing. The type of hedge relationship applied to such instruments is the fair value hedge, which is used to offset variations resulting from changes in the fair value of the liability attributable to the specific risk.

Hedge

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position	Domestic	Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	Curve X MTM
Parent Company	Fair value	03/03/2026	100% USD + 7.40%	100% CDI-CETIP + 1.8%	USD 6,073	22,704	(20,970)	1,734	22,479	(20,970)	1,509	225
Parent Company	Fair value	03/09/2026	100% USD + 7.36%	100% CDI-CETIP + 1.75%	USD 6,032	22,526	(20,932)	1,594	22,359	(20,932)	1,427	167
Parent Company	Fair value	03/17/2026	100% USD + 7.50%	100% CDI-CETIP + 1.75%	USD 5,979	22,308	(20,873)	1,435	22,181	(20,873)	1,308	127
Parent Company	Fair value	10/15/2030	100% IPCA + 7.1768%	100% CDI-CETIP + 1.60%	BLR 98,257	108,225	(101,258)	6,967	101,707	(101,258)	449	6,518
Parent Company	Fair value	10/17/2033	100% IPCA + 7.4342%	100% CDI-CETIP + 1.91%	BLR 82,387	90,789	(84,955)	5,834	83,749	(84,955)	(1,206)	7,040
Parent Company	Fair value	10/15/2030	12.60% P.A.	100% CDI-CETIP + 1.58%	BLR 601,762	616,099	(620,116)	(4,017)	567,820	(620,116)	(52,296)	48,279
						882,651	(869,104)	13,547	820,295	(869,104)	(48,809)	62,356
											Assets	4,693
											Liabilities	(53,502)

Fair value through profit or loss
(not designated)

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position	Domestic	Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	Curve X MTM
Parent Company	MTM	08/15/2029	IPCA + 6.7040	CDI + 1.1600	194,626	227,172	(204,760)	22,412	220,891	(212,205)	8,686	13,726
Parent Company	MTM	08/16/2032	IPCA + 6.8269	CDI + 1.3000	64,163	75,034	(67,545)	7,489	72,876	(71,178)	1,698	5,791
						258,789	302,206	(272,305)	29,901	293,767	(283,383)	10,384
											Assets	10,384
											Liabilities	-

(b)) Capital management

The Company's objectives in managing its capital are to safeguard Oncoclínicas Group's business continuity capacity to offer return to shareholders and benefits to the other shareholders besides maintaining an optimal capital structure to reduce this cost.

In order to keep or adjust the capital structure, the Company may review the dividend payment policy, refund capital to the shareholders or, also, issue new shares or sell assets to reduce, for instance, the indebtedness level.

There were no changes in the Group's approach to the management of capital during the six-month period ended June 30, 2025. The Group manages capital requirements on an aggregate basis.

As of June 30, 2025 and December 31, 2024, the financial leverage ratios can be summarized as follows:

	Consolidated	
	06/30/2025	12/31/2024
Total loans and financing (Note 15)	2,265,926	2,469,099
Total derivative financial instruments (Note 28)	38,426	67,839
Total debentures (Note 16)	2,418,844	2,448,108
Total accounts payable for acquisition (Note 19)	362,694	432,974
Cash and cash equivalents (Note 4)	(342,739)	(550,744)
Securities (Note 05)	(643,127)	(1,467,551)
Total net debt	4,100,024	3,399,725
Total shareholders' equity	3,098,630	3,382,425
Total capital (shareholders' equity + net debt)	7,198,654	6,782,150
Financial leverage index - %	57%	50%

(c) Estimate of fair value through profit or loss

Financial instruments that are measured at fair value on balance sheet dates as determined by CPC 46 – Measurement of fair value follow this hierarchy:

Level 1: Evaluation of assets and liabilities based on prices quoted in active markets.

Level 2: Used for financial instruments not traded in active markets, incorporating additional techniques beyond Level 1 quoted prices.

Level 3: Valuation techniques for which the lowest significant input level is not observable.

Management considers that the book values of financial assets and liabilities measured at amortized cost are close to their fair values, except for balances related to related parties, loans, financing, and debentures.

Financial assets and liabilities measured at fair value include derivative financial instruments (Level 2) and contingent considerations, options assumed in acquisitions, and liabilities in partnership agreements (Level 3). The company uses the discounted cash flow technique, based on revenue growth, costs, expenses, and discount rate.

(d) Financial instruments by category

Financial instruments	Measurement	Parent Company			
		Book value	Fair value	Book value	Fair value
		06/30/2025	06/30/2025	12/31/2024	12/31/2024
Financial assets					
Cash and cash equivalents	Amortized cost	131,872	(*)	228,812	(*)
Securities	Amortized cost	595,682	(*)	1,040,032	(*)
Derivative instruments	Fair value (level 2)	15,076	15,076	39,207	39,207
Trade accounts receivable	Amortized cost	505,438	(*)	441,540	(*)
Judicial deposit	Amortized cost	20,878	(*)	22,571	(*)
Sales of ownership interest	Amortized cost	10,575	(*)	10,051	(*)
Indemnity assets	Amortized cost	20,427	(*)	9,426	(*)
Related parties	Amortized cost	1,112,695	(*)	1,095,803	(*)
		2,412,643	-	2,887,442	-
Financial liabilities					
Suppliers	Amortized cost	157,815	(*)	154,966	(*)
Loans and financing	Amortized cost	252,408	239,007	445,675	404,675
Loans and financing	Fair value (level 2)	1,566,868	1,546,018	1,526,864	1,548,482
Debentures	Amortized cost	1,773,747	1,783,057	1,764,427	1,505,116
Derivative instruments	Fair value (level 2)	53,502	53,502	107,046	107,046
Partnerships	Amortized cost	-	(*)	313	(*)
Redemption of shares	Amortized cost	113	(*)	113	(*)
Exclusivity right	Amortized cost	4,490	(*)	4,990	(*)
Dana Farber	Amortized cost	51,186	(*)	58,806	(*)
Related parties	Amortized cost	624,087	(*)	538,416	(*)
Accounts payable for acquisitions	Fair value (level 3)	61,328	61,328	58,924	58,924
Accounts payable for acquisitions	Amortized cost	24,637	(*)	43,449	(*)
		4,570,181	-	4,703,989	-

Financial instruments	Measurement	Consolidated			
		Book value	Fair value	Book value	Fair value
		06/30/2025	06/30/2025	12/31/2024	12/31/2024
Financial assets					
Cash and cash equivalents	Amortized cost	342,739	(*)	550,744	(*)
Securities	Amortized cost	643,127	(*)	1,467,551	(*)
Derivative instruments	Fair value (level 2)	15,076	15,076	39,207	39,207
Trade accounts receivable	Amortized cost	2,559,814	(*)	2,434,594	(*)
Judicial deposit	Amortized cost	70,181	(*)	66,165	(*)
Sales of ownership interest	Amortized cost	11,475	(*)	10,975	(*)
Indemnity assets	Fair value (level 2)	46,157	(*)	50,084	(*)
Related parties	Amortized cost	21,362	(*)	20,664	(*)
		3,709,931	-	4,639,984	-
Financial liabilities					
Suppliers	Amortized cost	858,104	(*)	1,019,530	(*)
Loans and financing	Amortized cost	699,058	679,211	942,235	880,157
Loans and financing	Fair value (level 2)	1,566,868	1,546,018	1,526,864	1,548,482
Derivative instruments	Fair value (level 2)	53,502	53,502	107,046	107,046
Debentures	Amortized cost	2,418,844	2,434,619	2,448,108	2,166,054
Partnerships	Amortized cost	39,123	(*)	34,420	(*)
Redemption of shares	Amortized cost	7,862	(*)	11,289	(*)
Accounts payable for acquisitions	Amortized cost	184,009	(*)	227,500	(*)
Accounts payable for acquisitions	Fair value (level 3)	178,685	178,685	205,474	205,474
Exclusivity right	Amortized cost	41,138	(*)	29,502	(*)
Dana Farber	Amortized cost	51,186	(*)	58,806	(*)
Related parties	Amortized cost	7,598	(*)	43,615	(*)
		6,105,977	-	6,654,389	-

(*) Except for the related-party balances, whose nature and conditions are disclosed in Note 29, and the loans, debentures and financing, the Company's Management believes that the book values of the financial assets and financial liabilities measured at amortized cost approximate their respective fair values, considering that they are adjusted by provision, present values and/or adjusted by floating market rates.

29. RELATED PARTIES

Transactions between related parties were carried out in accordance with the conditions agreed between the parties. They are mainly comprised of accounts receivable from shareholders, dividends receivable and payable, loans receivable and payable with related companies and advances for future capital increase:

i) Transfer of funds among Group's companies (loans): Management transfers funds between group's companies. Balances are partially eliminated in the consolidated and mostly adjusted by the CDI. These balances are mostly adjusted by the CDI. The remaining balance in consolidated refers to noncontrolling shareholders and has an average maturity of two years.

ii) Apportionments: refers mainly to centralized shared services provided by the Parent Company, such as financial services (accounts receivable and accounts payable), accounting, legal, treasury, supplies, etc., which are shared among the other Group entities based on apportionment criteria that take into account the contribution of each entity for the Group's operations. Payments are made on a monthly basis and are not adjusted. These balances are substantially eliminated in the Consolidated Financial Information.

iii) Special Tax Regularization Program (PERT): Management decided to use part of the tax loss and negative basis of social contribution accumulated and declared by the parent company to settle the remaining balance of the consolidated debts, transferring the credits included in the program to subsidiaries of the same economic group. The deadline for realization of the balance is the ratification of credits and debits by the Brazilian Federal Revenue Service. These balances are eliminated in the Consolidated Financial Information.

29.1 Related parties (Assets)

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Loans (i)				
Related companies:				
Centro Paulista de Oncologia S.A. (i.b)	-	11,006	973	973
Núcleo de Oncologia da Bahia (NOB) (i.a)	111,810	100,599	-	-
Cruz Participações Ltda (Talassa) (i.b)	3	2,191	-	-
Centro Mineiro de Infusões S.A. (i.b)	1,000	1,000	-	-
Central de Gestão e Saúde Ltda (i.b)	-	939	-	-
Núcleo de Hematologia e Transplante Óssea de MG (i.b)	266	111	111	111
Hospital Marcos Moraes (i.b)	80,316	94,762	-	-
Radioterapia Oncoclínicas Rio de Janeiro Ltda. (i.b)	6,484	4,477	-	-
Núcleo de Oncologia de Sergipe S.A. (i.b)	-	1,679	-	-
Oncoclínicas Rio de Janeiro S.A. – CTTB (i.b)	10,370	73,206	-	-
Ira Instituto Roberto Alvarenga Ltda. (i.b)	8,891	8,310	-	-
Complexo Hospitalar Uberlândia S.A. (i.b)	191,127	137,973	-	-
UMC Imagem Ltda. (i.b)	8,660	8,055	-	-
Itaigara Memorial Hospital Dia Ltda. (i.b)	6,781	2,305	-	-
Instituto Oncoclínicas de Ensino (i.c)	13,362	13,840	13,362	13,840
CAM – Clínica de Assistência à Mulher Ltda. (i.b)	41,394	36,064	-	-
Instituto de Câncer de Brasília Ltda (i.b)	8,422	23,843	-	-
Centro de Tratamento de Câncer de Brasília S.A. (i.b)	9,974	27,065	-	-
Imunomed Clínica de Infusão e Especialidades S.A. (i.b)	1,834	1,707	-	-
Idengene Medicina Diagnóstica S.A. (i.b)	10,319	2,378	-	-
Centro de Tratamento Radioterápico de Anápolis Ltda (i.b)	249	232	-	-
Onco Vida Instituto Especializado de Oncologia S.A. (i.b)	12,581	29,195	-	-
Hematológica - Clínica de Hematologia S.A. (i.b)	10,554	12,146	-	-
Onkos Oncologia Participações Ltda. (i.b)	-	539	-	-
Talia Participações Ltda. (i.b)	8	4	-	-
CTC Oncologia S.A. (i.b)	998	583	-	-
Leste Fluminense S.A. (i.b)	145,417	92,303	-	-
Instituto do Coração do Triângulo Mineiro Ltda. (i.b)	2,104	1,658	-	-

Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda (i.b)	544	29,702	-	-
Cardiomobile Cardiologia Móvel Ltda. (i.b)	990	916	-	-
CTR Centro de Tratamento em Radioterapia Ltda. (i.b)	1,557	859	-	-
Unity Participações S.A. (i.b)	594	551	-	-
Instituto Unity de Ensino e Pesquisa (i.b)	-	-	66	61
Aliança Instituto De Oncologia Ltda. (i.b)	13,255	12,347	-	-
Instituto de Hematologia e Oncologia Curitiba Clínica Médica ^(i.b)	23	-	-	-
Radiogroup Participações S.A. (i.b)	16	11	-	-
Ultraimagem Ltda. (i.b)	972	760	-	-
Clínica Ressonance Ltda. (i.b)	397	2,301	-	-
Yukon Oncologia E Participacoes S.A. (i.b)	-	5,064	-	-
Locus Anatomia Patologica e Citologia Ltda. (i.b)	-	1,750	-	-
Microimagem Lab de Anatomia Pat e Citopatologia Sc Ltda. (i.b)	-	1,176	-	-
Centro Mineiro De Infusões S.A. (i.b)	1,098	1,014	-	-
Gmn Grupo De Medicina Nuclear Ltda (i.b)	385	357	-	-
Giordani Camicia Servicos Medicos Ltda. (i.b)	112	103	-	-
Oncologia Manaus (i.b)	10	10	-	-
Masto Clínica de Mastologia da Bahia S.A. ^(i.b)	1,657	637	-	-
Radioterapia Botafogo S.A (i.b)	-	552	-	-
Instituto Materno Infantil de Minas Gerais S.A. ^(i.b)	10,349	-	-	-
Instituto Sensumed de Ensino e Pesquisa (i.b)	-	-	51	51
Medsir Médica Scientia Innovation Resear (ib)	-	-	6,799	5,628
Total loans (a)	714,883	746,280	21,362	20,664

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Apportionments (ii)				
Shared service center	340,511	317,110	-	-
Work Project Units	13,987	13,436	-	-
Other (i.d)	43,314	17,324	-	-
Total apportionments (b)	397,812	347,870	-	-

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Related companies:				
Núcleo de Oncologia de Sergipe S.A.	-	107	-	-
Radioterapia Botafogo S.A.	-	267	-	-
Centro de Quimioterapia Oncoclínicas S.A.	-	241	-	-
Centro Capixaba de Oncologia S.A.	-	80	-	-
Hematológica Clínica de Hematologia S.A.	-	958	-	-
Total PERT (c)	-	1,653	-	-
Total (a) + (b) + (c)	1,112,695	1,095,803	21,362	20,664

i.a. Refers to loan operations and private debentures with Núcleo de Oncologia da Bahia S.A. (NOB), which are restated monthly by the CDI rate. Loan contracts have an average term of two (2) years and can be settled before maturity.

i.b. Refers to loan operations between the Company and its direct and indirect investees, which are monthly restated by the CDI + 1.9% p.a. with an average maturity of two (2) years.

i.c. Refers to loan operations between the Company and Instituto de Pesquisa Oncoclínicas, which are monthly restated by the CDI + 1.9% p.a. with an average maturity of two (2) years.

i.d. Refers to the transfer of expenses between Oncoclínicas and its direct and indirect investees.

29.2 Dividends receivable - Parent company

	Parent Company	
	06/30/2025	12/31/2024
Related companies:		
Radioterapia Botafogo S.A.	467	467
Centro Paulista de Oncologia S.A.	-	4,964
Centro Mineiro de Infusões S.A.	10,870	10,870
Oncoclínicas Salvador S.A.	5	352
Centro de Tratamento Oncológico S.A.	4,476	4,476
Oncocentro Imagem Serviços Médicos Ltda.	3,288	3,288
Instituto de Oncologia Ribeirão Preto S.A.	-	4
Hematológica – Clínica de Hematologia S.A.	4,342	4,342
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	2,418	2,418
Navarra RJ (Leste Fluminense S.A.)	36,199	36,199
CPO – Centro Paraibano de Oncologia S.A.	-	465
Onco Vida Instituto Especializado de Oncologia Ltda	5,987	5,987
Aliança Instituto de Oncologia Ltda	1,117	1,117
Radiocare Serviços Médicos Especializadas Ltda.	5,219	5,219
Núcleo de Oncologia da Bahia S.A.	142	142
CTC Oncologia S.A.	1,002	1,002
AIO – Instituto de Câncer de Brasília Ltda	1,048	-
Unity Participações S.A.	5,264	14,826
Cettro - Centro de Tratamento Oncológico Ltda.	876	-
Talassa Oncologia e Participações S.A.	-	98
Ceu de Brasília Participações S.A.	-	5,768
Total	82,720	102,004

29.3 Advance for future capital increase (Assets)

	Parent Company	
	06/30/2025	12/31/2024
Related companies:		
Centro Mineiro de Infusões S.A.	-	601
Idengene Medicina Diagnóstica S.A.	-	2,500
Centro Oncológico e Tratamentos Especiais Ltda – COTE	1,000	1,250
Centro Paulista de Oncologia S.A.	100	40,000
Núcleo de Oncologia da Bahia S.A.	-	20,038
Pontus Participações S.A.	32,250	9,034
CTC Oncologia S.A.	21	21
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda.	5,156	5,156
Locus Anatomia Patológica E Citologia Ltda.	-	-
Andromeda Participações Ltda.	6,170	6,620
Talia Participações Ltda	20	899
Radioterapia Botafogo S.A.	-	370
Oc Franquias Ltda	155	-
Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda.	685	750
Unity Participações S.A.	5,050	-
Oncobio Serviços de Saúde S.A.	250	-
Cettro - Centro de Tratamento Oncológico Ltda.	50	-
Total	50,907	87,239

29.4 Related parties (Liabilities)

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Loans				
Unity Participações S.A. ⁽ⁱ⁾	5,363	-	-	-
Multihemo Serviços Médicos S.A. (i)	92,264	107,931	-	-
Centro Paulista de Oncologia S.A. (i)	31,995	20,919	-	-
Hospital Oncologia Meier S.A. ⁽ⁱ⁾	23	23	-	-
Hematológica Clínica de Hematologia S.A. ⁽ⁱ⁾	40	12,328	-	-
Centro Paraibano de Oncologia S.A. ⁽ⁱ⁾	10,379	16,954	-	-
Corp Centro de Oncologia de Rio Preto S.A. ⁽ⁱ⁾	16,763	15,528	-	-
Angará Participações S.A. ⁽ⁱ⁾	28,077	9,788	-	-
Clínica de Radioterapia e Quimioterapia de Presidente Prudente S.A. ⁽ⁱ⁾	8,876	8,213	-	-
Instituto de Radioterapia Vitória S.A. ⁽ⁱ⁾	6,422	5,948	-	-
Talassa Oncologia e Participações S.A. ⁽ⁱ⁾	4,818	5,133	-	-
Oncohematologia Participações Ltda ⁽ⁱ⁾	4,472	4,142	-	-
Serviço de Atendimento Médico e Diagnóstico Ltda. ⁽ⁱ⁾	4,455	4,138	-	-
Centro Pernambucano de Oncologia S.A. ⁽ⁱ⁾	2,315	4,137	-	-
Imunomed Especialidades e Clínica de Infusão (i)	4,263	3,951	-	-
Radioterapia Oncoclínicas Recife Ltda. ⁽ⁱ⁾	3,162	2,926	-	-
Instituto de Hematologia e Oncologia Curitiba Clínica Médica S.A. ⁽ⁱ⁾	-	3,306	-	-
Instituto de Oncologia Kaplan S.A. ⁽ⁱ⁾	16,009	-	-	-
Yukon Participações S.A. ⁽ⁱ⁾	13,098	-	-	-
Instituto Oncológico de Ribeirão Preto Ltda. ⁽ⁱ⁾	6,142	-	-	-
Central de Gestão e Saúde Ltda. (i)	5,122	-	-	-
Cemise Ressonância Magnética e Tomografia Computadorizada ⁽ⁱ⁾	5,118	-	-	-
Onco Clínica Recife Ltda. ⁽ⁱ⁾	5,118	-	-	-
AIO Instituto de Câncer de Manaus ⁽ⁱ⁾	5,118	-	-	-
Unidade de Oncologia Clínica e Pediátrica Ltda. ⁽ⁱ⁾	5,093	-	-	-
Centro de Quimioterapia Oncoclínicas S.A. ⁽ⁱ⁾	4,648	-	-	-
Clion Rio Vermelho S.A. ⁽ⁱ⁾	4,602	-	-	-
Oncoclínicas Salvador S.A. (i)	3,595	-	-	-
Other liabilities				
Specialized Medical Treatment Company	-	35,785	-	35,785
Núcleo de Oncologia da Bahia S.A. (iii)	23,647	34,219	-	-
Cruz Participações Ltda (Talassa Participações S.A.) (iii)	7,749	11,176	-	-
Navarra RJ (Leste Fluminense S.A.) (iii)	-	1,441	-	-
Hematologica Clínica de Hematologia S.A. ^(vii)	46,271	1,371	-	-
Núcleo de Hematologia e Transplante Óssea de MG ^(vii)	1,541	283	-	-
Oncoclínicas Centro De Tratamento Oncológico (iv)	218,107	210,861	-	-
Centro Mineiro de Infusões S.A.	10	10	-	-
SCP operation (iv)	8,846	7,912	-	-
AIO - Instituto De Câncer de Brasília Ltda.	305	-	-	-
Cetro - Centro de Tratamento Oncológico Ltda.	475	-	-	-
Oncoclínicas Rio de Janeiro S.A. ^(viii)	15,431	6,991	-	-
Centro De Tratamento Em Radioterapia Ltda.	27	27	-	-
COT - Centro Oncológico do Triangulo S.A.	358	358	-	-
COT - Radioterapia Ltda	69	69	-	-
Reuma Centro de Reumatologia Avançada Ltda (ii)	-	-	3,355	2,333
DMS Participações e Administração Ltda (ii)	-	-	1,174	2,428
Sinapse Serviços Médicos Ltda. (ii)	-	-	3,024	3,024
Tiago Giordani Camicia	-	-	45	45
Apportionments payable	3,901	2,548	-	-

Total	624,087	538,416	7,598	43,615
Current	-	35,785	-	35,785
Non-current	624,087	502,631	7,598	7,830

i. Refers to the loan operation with the subsidiaries, and they are restated by interest of 100% of the CDI + 1.9% p.a. with a term of two (2) years.

ii. Refers to operations for the transfer of dividends to participating partners who are not part of the Oncoclínicas Group's corporate structure.

iii. Refers to the obligation that the company assumed with its subsidiaries Talassa Participações S.A. and Navarra RJ (Leste Fluminense S.A.). to cover the redemption of shares from non-controlling shareholders. It also includes the obligation to pay in capital to Núcleo de Oncologia da Bahia S.A.

iv. Refers to certain balances payable to its subsidiary, Oncoclínicas Centro de Tratamento Oncológico, arising from the settlement of obligations transferred in the corporate restructuring operation.

vi. Refers to the transfer of results in the partnership contract between the companies of the Oncoclínicas group.

vii. Refers to asset changes resulting from partial spin-off operations between the Companies of the Group.

viii. Refers to the operation of transferring expenses via debit notes.

Income (loss) from related party transactions	Parent Company		Consolidated	
	06/30/2025	06/30/2024	06/30/2025	06/30/2024
Revenue				
Interest on loan	50,755	30,458	1,959	594
Expense				
Interest on loan	(16,251)	(11,946)	-	-
Apportionment of expenses	220,340	212,928	-	-
Costs of services rendered (i.e)	(931)	(1,247)	(3,670)	(7,544)

(i.e) Additionally, the Group entered into service agreements with companies held by some of its administrators whose object is the provision of specific and determined medical services in one or more specialties among those developed by the professional in question, including the performance medical appointments, diagnoses, prescription and follow-up of treatments at the Company's facilities and/or partners defined by the Company.

29.5 Dividends payable

	Parent Company		Consolidated	
	06/30/2025	12/31/2024	06/30/2025	12/31/2024
Multihemo Serviços Médicos S.A.	-	-	1,928	1,928
Núcleo de Oncologia da Bahia S.A.	-	-	248	248
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	-	-	153	153
Núcleo de Oncologia de Sergipe S.A. (NOS)	-	-	844	844
Pro Onco Centro de Tratamento Oncológico S.A.	-	-	-	98
Aliança Instituto de Oncologia S.A.	-	-	16,128	19,263
Navarra RJ (Leste Fluminense S.A.)	-	-	6,230	6,230
Angará Participações S.A.	-	-	2,447	2,447
Yukon Participações S.A.	-	-	1,493	1,493

Instituto de Oncologia de Ribeirão Preto S.A.	-	-	-	7
COT - Centro Oncológico do Triângulo S.A.	-	-	-	906
Baikal Participações S.A.	-	-	2,055	2,055
Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	-	-	148
CECON – Centro Capixaba de Oncologia S.A.	-	-	-	123
CTC Oncologia S.A.	-	-	1,002	1,002
Centro Paulista De Oncologia S.A.	-	-	1	1
Hematológica - Clínica de Hematologia S.A.	-	-	51	51
Radiogroup Participações S.A.	-	-	39	39
Talassa Oncologia e Participações S.A.	-	-	98	98
Reuma Centro de Reumatologia Avançada Ltda.	-	-	697	-
Unity Participações S.A. ⁽ⁱ⁾	4,704	-	-	-
Total	4,704	-	33,414	37,134

(i) Refers to the value received through the total merger of the company Céu de Brasília Ltda.

29.6 Advance for future capital increase (Liabilities)

	Consolidated	
	06/30/2025	12/31/2024
Subsidiaries:		
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	2,492	2,492
Complexo Hospitalar Uberlândia S.A.	1,481	1,481
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda	2,361	2,361
Total	6,334	6,334

29.7 Management remuneration

Key management personnel are the people who have authority and responsibility for planning, directing and controlling the Group's activities, directly or indirectly, including any director (executive or board).

During the year ended June 30, 2025, management remuneration was R\$ 13,167 (R\$ 13,986 in June 2024) for short-term benefits, such as salaries, charges and other. As long-term benefits, the Company recognized expenses related to the Stock Options program in the amount of R\$ 2,548 (R\$ 12,573 on June 30, 2024). There are no other benefits granted to administrators, such as: (a) post-employment benefits (pensions, other retirement benefits, post-employment life insurance and medical care); (b) long-term benefits (license for years of service and long-term disability benefits); (c) benefits on termination of employment contract.

30.INSURANCE

The Company has insurance coverage due to the risks existing in its operations. The policy is made directly by Oncoclínicas, and the premiums and risks are covered for the Company as mentioned in the policy.

The risk and type of insurance are mentioned below, and the amounts and coverage cover the full Oncoclínicas Group.

Modality	Coverage	Effectiveness
Civil liability	R\$10,000	12/14/2025
Administrative Liability D&O	R\$ 100,000	07/06/2025
E&O professional liability	R\$ 30,000	12/18/2025
Equity	R\$ 1,729,790	12/31/2025

31. TRANSACTIONS NOT AFFECTING CASH

	Note	Parent Company		Consolidated	
		06/30/2025	06/30/2024	06/30/2025	06/30/2024
Changes in accounts receivable	6	63,898	26,079	125,220	473,176
Non-cash effect					
Formation (reversal) of allowance for doubtful accounts and disallowance	6	11,387	5,602	165,555	115,968
Accounts receivable acquired by merger	1	(273)	-	-	-
Accounts receivable acquired from business combination - Change in opening trial balance		-	-	-	28,550
Total of changes, less non-cash transactions of accounts receivable		75,012	31,681	290,775	617,694
Statement of cash flow		75,012	31,681	290,775	617,694
	Note	Parent Company		Consolidated	
		06/30/2025	06/30/2024	06/30/2025	06/30/2024
Changes in balance of dividends receivable		(19,284)	(22,411)	-	-
Non-cash effect					
Transfer of dividends receivable to the investment account	10	5,769	22,524	-	-
Dividends acquired by merger	1	(1,924)	-	-	-
Total of changes, less non-cash transactions of dividends receivable.		(15,439)	113	-	-
Statement of cash flow		(15,439)	113	-	-
	Note	Parent Company		Consolidated	
		06/30/2025	06/30/2024	06/30/2025	06/30/2024
Changes in property, plant and equipment		7,135	1,184	(3,150)	74,277
Changes in intangible assets		(254)	3,211	(13,802)	289,696
Total change in property, plant and equipment and intangible assets		6,881	4,395	(16,952)	363,973
Depreciation of property, plant and equipment	11	11,698	7,381	49,491	48,801

Amortization of intangible assets	12	28,063	28,515	56,155	63,819
Write-off of property, plant and equipment and intangible assets	11 12	(27)	-	2,034	29
Non-cash effect					
Machinery and equipment acquired in installments		-	-	6,335	(26,445)
Property, plant and equipment and intangible assets acquired through merger		(16,862)	-	-	12
Intangible assets and exclusivity right payable		-	-	(18,525)	-
Intangible assets - partnership		-	-	-	(314,896)
Interest capitalization		-	-	(156)	(3,245)
Exchange-rate change		-	-	-	(4,620)
Total of changes, less non-cash transactions of property, plant and equipment and intangible assets		29,753	40,291	78,382	127,428
Statement of cash flow					
Acquisition of property, plant and equipment	11	6,727	4,462	54,164	72,654
Acquisition of intangible assets	12	23,026	35,829	24,218	54,774
Total acquisitions of property, plant and equipment and intangible assets		29,753	40,291	78,382	127,428
Advance for future capital increase – ASSETS					
	Note	<u>06/30/2025</u>	<u>06/30/2024</u>	<u>06/30/2025</u>	<u>06/30/2024</u>
Change in balance of advance for future capital increase - Assets		(36,332)	62,703	-	-
Non-cash effect					
Advance for future capital increase (“AFAC”) transfer for capital increase in investment	10	234,116	232,819	-	-
Total advance for future capital interest non-cash transaction carried out		197,784	295,522	-	-
Statement of cash flow					
		<u>197,784</u>	<u>295,522</u>	<u>-</u>	<u>-</u>
Change in balance of Contingency					
	Note	<u>06/30/2025</u>	<u>06/30/2024</u>	<u>06/30/2025</u>	<u>06/30/2024</u>
Non-cash effect		(126)	133	(2,070)	546
Restatement of business combination indemnifiable asset	21	-	(150)	1,016	291

		<u>(126)</u>	<u>(17)</u>	<u>(1,054)</u>	<u>837</u>
		Parent Company		Consolidated	
		06/30/2025	06/30/2024	06/30/2025	06/30/2024
Total contingencies with effect on income (loss)		(126)	(17)	(1,054)	837
Change in the balance of acquisitions		(16,408)	(302,555)	(70,280)	28,971
Interest incurred	25	(346)	(5,450)	(7,475)	(20,949)
APV and FVA	25	(5,312)	(1,544)	(4,618)	(7,520)
Exchange-rate change		-	-	56	-
Discounts obtained		-	-	321	-
Non-cash effect					
Consideration assumed for merger		-	(11)	-	(325,185)
Total non-cash transaction of Acquisitions		(22,066)	(309,560)	(81,996)	(324,683)
Statement of cash flow					
Payment of charges	19	-	-	(4,440)	(5,057)
Payment of acquisitions on credit	19	(10,347)	(309,560)	(77,556)	(177,626)
Acquisitions of partnerships		-	-	-	(142,000)
Payment of acquisitions via credit granting	19	(11,719)	-	-	-
Total acquisitions with effect on the result according to the CFS		(22,066)	(309,560)	(81,996)	(324,683)

32. SUBSEQUENT EVENTS

According to the instrument signed on June 18, 2025, between Unimed of the State of Rio de Janeiro – State Federation of Medical Cooperatives (Unimed FERJ) and the Company, the parties established the redirection, at the initiative of Unimed FERJ, of all beneficiaries of its healthcare plans to the own oncological care units of Unimed FERJ or to third parties regularly accredited to its network, starting from July 31, 2025. Thus, Oncoclínicas maintained its commitment to provide oncology services on a residual basis for those beneficiaries whose redirection had not been implemented by July 31, 2025.