

# Interim financial information

## 3<sup>rd</sup> Quarter of 2024

(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 Three-month Period Ended  
September 30, 2024 and  
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

## INDEPENDENT AUDITOR'S REPORT ON THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the Shareholders, Directors 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 September 30, 2024, which comprises the individual and consolidated balance sheets as at September 30, 2024, and the related individual and consolidated statements of income and of comprehensive income for the three-month and nine-month periods then ended, and of changes in shareholder's equity and of cash flows for the nine-month period then ended, including the explanatory notes.

The Executive Board 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 individual and consolidated interim financial information included in the ITR 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.

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## Other matters

### *Statements of added value*

The individual and consolidated interim financial information referred to above includes the individual and consolidated statements of added value (DVA) for the nine-month period ended September 30, 2024, prepared under the responsibility of the Company's Executive Board 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 Interim Financial Information (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 forth in technical pronouncement CPC 09 - Statement of Added Value. 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 the criteria defined in such technical pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

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

São Paulo, November 12, 2024



DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.



Daniel de Carvalho Primo  
Engagement Partner

**ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.**

**BALANCE SHEETS AT SEPTEMBER 30, 2024 AND DECEMBER 31, 2023**  
(In thousands of reais - R\$)

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023			09/30/2024	12/31/2023	09/30/2024	12/31/2023
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	4	487.287	41.496	621.400	550.704	Suppliers	14	105.986	149.766	989.002	795.396
Securities and financial assets	5	1.112.725	269.144	1.536.597	210.718	Loans and financing	15	610.225	203.009	727.546	351.063
Derivative financial instruments	28	6.682	-	6.682	-	Derivative financial instruments	28	17.322	-	17.322	-
Trade accounts receivable	6	218.684	389.149	2.154.707	1.857.217	Debentures	16	76.590	8.888	173.939	55.967
Inventories	7	65.067	96.181	236.194	206.388	Social charges	17	44.008	58.600	143.626	129.407
Recoverable taxes	8	97.841	75.942	291.705	206.856	Tax liabilities	18	41.537	22.120	179.293	89.637
Dividends receivable	29.2	75.013	60.035	-	-	Income tax and social contribution	27	-	-	62.091	62.249
Other assets	9	51.988	20.528	139.874	73.559	Accounts payable for acquisitions	19	23.778	54.828	100.002	162.056
Total current assets		2.115.287	952.475	4.987.159	3.105.442	Dividends payable	29.5	-	-	23.758	28.805
						Related parties	29.4	19.662	16.723	45	-
						Lease liabilities	13.2	10.284	11.802	53.980	67.219
						Other liabilities	20	25.694	18.122	72.481	74.659
						Total current liabilities		975.086	543.858	2.543.085	1.816.458
NON-CURRENT ASSETS						NON-CURRENT LIABILITIES					
Securities and financial assets	5	105.003	1.536	122.077	91.477	Loans and financing	15	1.572.006	1.600.925	2.004.124	2.047.744
Derivative financial instruments	28	17.298	36.951	17.298	36.951	Derivative financial instruments	28	20.717	-	20.717	1.623
Trade accounts receivable	6	158.038	-	335.825	-	Debentures	16	1.726.217	740.722	2.345.746	1.688.356
Judicial deposits	21	22.029	9.266	63.811	18.634	Social charges	17	9.378	5.538	9.378	5.538
Deferred income tax and social contribution	27	230.489	170.680	513.105	392.581	Tax liabilities	18	4.357	1.124	50.115	11.673
Related parties	29.1	959.369	628.044	20.184	8.007	Deferred income tax and social contribution	27	-	-	37.003	21.637
Advances for future capital increase	29.3	55.504	117.235	-	-	Provision for tax, labor and civil risks	21	9.938	9.612	49.453	50.550
Other assets	9	205.688	31.233	302.298	87.649	Accounts payable for acquisitions	19	149.391	413.645	496.895	430.431
						Related parties	29.4	167.511	377.044	7.784	12.365
Investments in subsidiaries and associated com	10	4.022.802	3.532.774	5.171	11.939	Advances for future capital increase	29.6	-	-	6.334	6.334
Property, plant and equipment	11	89.705	91.790	904.525	830.090	Lease liabilities	13.2	17.240	10.554	480.132	345.126
Intangible assets	12	480.878	470.782	4.473.632	4.190.604	Provision for loss on investment in subsidiaries	10	3.227	12.401	-	-
Right-of-use	13.1	26.041	14.693	522.870	404.992	Other liabilities	20	42.443	40.810	61.092	61.160
Total non-current assets		6.372.844	5.104.984	7.280.796	6.072.924	Total non-current liabilities		3.722.425	3.212.375	5.568.773	4.682.537
						SHAREHOLDERS' EQUITY					
						Capital	22	3.147.024	2.454.716	3.147.024	2.454.716
						Expenditures with public offering of shares		(121.195)	(116.069)	(121.195)	(116.069)
						Treasury shares		(101.477)	(103.703)	(101.477)	(103.703)
						Capital reserve		1.664.177	840.679	1.664.177	840.679
						Equity valuation adjustment		13.821	13.285	13.821	13.285
						Transaction among partners		(743.810)	(722.808)	(743.810)	(722.808)
						Accumulated losses		(67.920)	(64.874)	(67.920)	(64.874)
						Shareholders' equity attributed to parent company's shareholders' interest		3.790.620	2.301.226	3.790.620	2.301.226
						Non-controlling shareholders		-	-	365.477	378.145
						Total shareholders' equity		3.790.620	2.301.226	4.156.097	2.679.371
TOTAL ASSETS		8.488.131	6.057.459	12.267.955	9.178.366	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		8.488.131	6.057.459	12.267.955	9.178.366

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF INCOME**  
**FOR THE THREE AND NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024 AND 2023**  
(In thousands of reais - R\$, except loss per share)

	Note	Parent Company				Consolidated			
		01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
<b>NET REVENUE</b>	23	733.532	185.416	234.271	66.944	4.661.187	4.054.530	1.634.891	1.401.548
Cost of services	24	(371.342)	(101.940)	(129.763)	(26.784)	(3.103.847)	(2.612.719)	(1.086.799)	(905.766)
<b>GROSS INCOME</b>		<b>362.190</b>	<b>83.476</b>	<b>104.508</b>	<b>40.160</b>	<b>1.557.340</b>	<b>1.441.811</b>	<b>548.092</b>	<b>495.782</b>
<b>OPERATING REVENUES (EXPENSES)</b>									
General and administrative expenses	24	(168.390)	(82.244)	(99.799)	(33.768)	(983.845)	(868.204)	(355.756)	(308.746)
Other operating revenues (expenses), net	24	950	(677)	856	(556)	7.183	13.991	1.356	(464)
Equity in net income of subsidiaries	10	31.164	135.592	41.834	10.901	(7.812)	(7.287)	(2.843)	(2.612)
<b>OPERATING INCOME BEFORE FINANCIAL INCOME (LOSS)</b>		<b>225.914</b>	<b>136.147</b>	<b>47.399</b>	<b>16.737</b>	<b>572.866</b>	<b>580.311</b>	<b>190.849</b>	<b>183.960</b>
<b>FINANCIAL INCOME (LOSS)</b>									
Financial revenues	25	162.164	95.971	95.768	30.691	158.654	124.090	93.573	36.201
Financial expenses	25	(447.429)	(226.957)	(160.348)	(85.457)	(671.720)	(521.025)	(235.375)	(182.216)
		<b>(285.265)</b>	<b>(130.986)</b>	<b>(64.580)</b>	<b>(54.766)</b>	<b>(513.066)</b>	<b>(396.935)</b>	<b>(141.802)</b>	<b>(146.015)</b>
<b>INCOME (LOSS) BEFORE INCOME TAX AND SOCIAL CONTRIBUTION</b>		<b>(59.351)</b>	<b>5.161</b>	<b>(17.181)</b>	<b>(38.029)</b>	<b>59.800</b>	<b>183.376</b>	<b>49.047</b>	<b>37.945</b>
<b>INCOME TAX AND SOCIAL CONTRIBUTION</b>									
Current	27	(4.406)	-	1.241	-	(124.056)	(159.529)	(45.502)	(55.417)
Deferred	27	60.711	143.018	-	143.018	106.025	201.677	(424)	166.804
<b>NET INCOME (LOSS) FOR THE PERIOD</b>		<b>(3.046)</b>	<b>148.179</b>	<b>(15.940)</b>	<b>104.989</b>	<b>41.769</b>	<b>225.524</b>	<b>3.121</b>	<b>149.332</b>
<b>ATTRIBUTED TO</b>									
Controlling shareholders						(3.046)	148.179	(15.940)	104.989
Non-controlling shareholders						44.815	77.345	19.061	44.343
		<b>41.769</b>	<b>225.524</b>	<b>3.121</b>	<b>149.332</b>				
<b>EARNINGS PER SHARE</b>									
Basic (cents per share - in R\$)	26	(0.0051)	0.2844	(0.0273)	0.2035				
Diluted (cents per share - in R\$)	26	(0.0050)	0.2785	(0.0279)	0.1992				

See the accompanying notes to the financial statements

**ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.**

**STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE THREE AND NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024 AND 2023  
(In thousands of reais - R\$)**

	<b>Parent Company</b>				<b>Consolidated</b>			
	<b>01/01/2024–0 9/30/2024</b>	<b>01/01/2023– 09/30/2023</b>	<b>07/01/2024– 09/30/2024</b>	<b>07/01/2023– 09/30/2023</b>	<b>01/01/2024– 09/30/2024</b>	<b>01/01/2023– 09/30/2023</b>	<b>07/01/2024–0 9/30/2024</b>	<b>07/01/2023– 09/30/2023</b>
<b>NET INCOME (LOSS) FOR THE PERIOD</b>	<b>(3.046)</b>	<b>148.179</b>	<b>(15.940)</b>	<b>104.989</b>	<b>41.769</b>	<b>225.524</b>	<b>3.121</b>	<b>149.332</b>
Items that may be reclassified in the statement of income:								
Exchange-rate change in the translation of foreign operations	536	233	1.606	41	536	233	1.606	41
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>(2.510)</b>	<b>148.412</b>	<b>(14.334)</b>	<b>105.030</b>	<b>42.305</b>	<b>225.757</b>	<b>4.727</b>	<b>149.373</b>
<b>ATTRIBUTABLE TO</b>								
Controlling shareholders	-	-	-	-	(2.510)	148.412	(14.334)	105.030
Non-controlling shareholders	-	-	-	-	44.815	77.345	19.061	44.343
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42.305</b>	<b>225.757</b>	<b>4.727</b>	<b>149.373</b>

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (PARENT COMPANY AND CONSOLIDATED)  
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024 AND 2023  
(In thousands of reais - R\$)

		Capital									
	Note	Subscribed	Expenditures with public offering of shares	Treasury shares	Capital reserve	Equity valuation adjustment	Transaction among partners	Accumulated losses	Attributed to controlling shareholders	Non-controlling interest	Total shareholders' equity
BALANCES AT DECEMBER 31, 2022		2.249.716	(104.466)	(79.396)	805.276	13.361	(478.214)	(288.492)	2.117.785	514.671	2.632.456
Net income for the period		-	-	-	-	-	-	148.179	148.179	77.345	225.524
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	(53.068)	53.068
Paid-up capital		205.000	-	-	-	-	-	-	205.000	-	205.000
Expenditures with offering of shares		22.a)	(11.604)	-	-	-	-	-	(11.604)	-	11.604
Subscription warrant		22.b)	-	-	(74.904)	-	-	-	(74.904)	-	74.904
Goodwill in the issue of shares		22.b)	-	-	68.227	-	-	-	68.227	-	68.227
Treasury shares acquired		22.c)	-	(24.307)	-	-	-	-	(24.307)	-	24.307
Exchange-rate change in the translation of foreign operations		-	-	-	-	233	-	-	233	-	233
Share-based payment		22.d)	-	-	31.455	-	-	-	31.455	-	31.455
Transactions among partners		22.e)	-	-	-	-	(245.067)	-	(245.067)	(105.058)	(350.125)
BALANCES AT SEPTEMBER 30, 2023		2.454.716	(116.070)	(103.703)	830.054	13.594	(723.281)	(140.313)	2.214.997	433.890	2.648.887
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 (loss) for the period		-	-	-	-	-	-	(3.046)	(3.046)	44.815	41.769
Paid-up capital		22.a)	692.308	-	-	-	-	-	692.308	(148)	692.160
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	(32.236)	(32.236)
Expenditures with offering of shares		22.c)	(5.126)	-	-	-	-	-	(5.126)	-	(5.126)
Treasury shares acquired		22.b)	-	2.226	-	-	-	-	2.226	-	2.226
Formation of reserves		22.a)	-	-	807.692	-	-	-	807.692	-	807.692
Exchange-rate change in the translation of foreign operations		-	-	-	-	536	-	-	536	-	536
Share-based payment		22.c)	-	-	15.806	-	-	-	15.806	-	15.806
Acquisition of equity interest with non-controlling shareholder		22.e) i.	-	-	-	-	(20.401)	-	(20.401)	(24.778)	(45.179)
Transactions among partners		22.e) ii.	-	-	-	-	(601)	-	(601)	(321)	(922)
BALANCES AT SEPTEMBER 30, 2024		3.147.024	(121.195)	(101.477)	1.664.177	13.821	(743.810)	(67.920)	3.790.620	365.477	4.156.097

See the accompanying notes to the financial statements



ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF CASH FLOW  
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024 AND 2023  
(In thousands of reais - R\$)

		Parent Company		Consolidated	
	Note	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023
CASH FLOW FROM OPERATING ACTIVITIES					
Net income (loss) for the period		(3.046)	148.179	41.769	225.524
Adjustments to reconcile net income for the year with net cash generated by operating activities:					
Depreciation and amortization	24	56.934	35.993	209.464	191.491
(Reversal) provision for expected credit loss and disallowances	23	4.930	6.931	124.155	111.863
Equity in net income of subsidiaries	10	(31.164)	(135.592)	7.812	7.287
Yield from securities	25	(13.372)	(8.314)	(22.249)	(14.040)
Interest on loans, financing, debentures and drawee risk	25	262.053	141.520	396.292	355.420
Interest from lease	25	1.712	934	37.243	28.959
Interest referring to related parties and acquisitions	25	(29.971)	6.442	21.235	22.453
Adjustment to present value	25	4.550	4.746	9.571	11.950
Adjustment to fair value	25	15.522	2.964	20.315	16.356
Expenses with share-based payments	24	21.872	35.132	21.872	35.132
Exchange-rate change	25	14.544	(3.166)	14.737	(6.137)
Mark-to-market - Swap	25	70.033	(3.168)	67.669	461
Deferred income tax and social contribution	27	(60.711)	(143.018)	(106.025)	(201.677)
Write-off of property, plant and equipment and intangible assets	31	1.080	-	1.188	4.282
Goodwill realized on the sale of investments		-	-	1.216	-
Provision (reversal of provision) for tax, labor and civil risks	24	95	44	1.868	(3.543)
		315.061	89.627	848.132	785.781
Changes in operating assets and liabilities:					
Trade accounts receivable	31	7.497	(21.058)	(786.020)	(492.968)
Inventories	7	31.114	(14.482)	(29.806)	32.442
Recoverable taxes	8	(21.899)	65.984	(70.079)	138.221
Judicial deposits	21	(12.763)	(1.522)	(45.177)	(1.820)
Other assets	9	(33.174)	(3.810)	(61.889)	(39.754)
Suppliers	14	(43.780)	(25.737)	170.708	194.567
Tax liabilities	31	22.650	(54.657)	134.238	(53.402)
Social charges	31	(14.010)	12.208	14.801	41.636
Other liabilities	20	20.753	(18.514)	(7.463)	(48.731)
		(43.612)	(61.588)	(680.687)	(229.809)
Interest paid on loans, financing, debentures, leases and acquisitions	13 15 16 19	(187.675)	(130.271)	(348.863)	(327.392)
Income tax and social contribution paid	27	-	-	(35.869)	(75.794)
Net cash invested in operating activities		83.774	(102.232)	(217.287)	152.786
CASH FLOW FROM INVESTMENT ACTIVITIES					
Payment upon acquisitions of business, net of cash acquired		-	-	-	(13.351)
Acquisitions of partnerships	31	-	-	(142.000)	-
Acquisition of fixed and intangible assets	31	(62.239)	(50.951)	(181.415)	(252.149)
Prepayment of rental contracts	13	(171.608)	-	(213.046)	-
Securities	5	(933.676)	592.585	(1.330.589)	735.382
Dividends received	31	20.545	4.756	-	-
Advance for future capital increase	31	(361.141)	(353.361)	-	-
Related parties	29	(383.510)	(32.282)	(10.218)	37.153
Net cash invested (generated) in investment activities		(1.891.629)	160.747	(1.877.268)	507.035
CASH FLOW FROM FINANCING ACTIVITIES					
Suppliers - Drawee Risk	-	-	-	-	(190.767)
Funding of loans and financing and debentures	15 16	1.560.656	14.126	1.877.406	515.495
Settlement of swap		(19.022)	(17.954)	(18.282)	(21.777)
Amortization of loans and financing and debentures	15 16	(228.348)	(94.896)	(898.889)	(458.706)
Payment of acquisitions	31	(314.808)	(50.485)	(204.866)	(281.311)
Share redemption payment	20	-	-	-	(9.431)
Payment of intangible assets	20	(9.798)	(24.186)	(37.228)	(24.186)
Dividends paid	22	-	-	(10.496)	(37.178)
Debits with related parties	29	(221.804)	(99.190)	(5.700)	3.149
Payment of leased assets	13	(8.105)	(4.868)	(31.911)	(36.619)
Capital increase	22.a)	1.500.000	205.000	1.500.000	205.000
Acquisition of treasury shares	22.c)	-	(24.307)	-	(24.307)
Expenditures with offering of shares		(5.125)	(11.604)	(5.125)	(11.604)
Net cash generated by financing activities		2.253.646	(108.364)	2.164.909	(372.242)
Effect of changes in exchange rate on balance of cash and cash equivalents in foreign currencies		-	-	342	(271)
Cash acquired in mergers		-	70.851	-	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		445.791	21.002	70.696	287.308
Cash and cash equivalents at the beginning of the year					
	4	41.496	79.931	550.704	263.208
Cash and cash equivalents at the end of the year	4	487.287	100.933	621.400	550.516
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		445.791	21.002	70.696	287.308

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF ADDED VALUE  
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2024 AND 2023  
(In thousands of reais - R\$)

Note	Parent Company		Consolidated	
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023
<b>Revenues</b>	<b>780.463</b>	<b>198.672</b>	<b>5.064.675</b>	<b>4.335.475</b>
Rendering of services	783.686	205.435	5.089.556	4.425.725
Other operating revenues	-	-	-	-
Revenues from construction of own assets and leasehold improvements	1.707	168	99.274	21.613
Provision for expected credit losses and disallowances	(4.930)	(6.931)	(124.155)	(111.863)
<b>Inputs acquired from third parties</b>	<b>(416.125)</b>	<b>(93.470)</b>	<b>(3.270.215)</b>	<b>(2.651.392)</b>
Cost of services	(373.961)	(76.851)	(2.700.912)	(2.318.608)
Materials, energy, outsourced services	(41.351)	(16.114)	(572.264)	(347.353)
Other	(813)	(505)	2.961	14.569
<b>Gross value added</b>	<b>364.338</b>	<b>105.202</b>	<b>1.794.460</b>	<b>1.684.083</b>
Retentions	(56.934)	(35.993)	(209.464)	(191.491)
Depreciation and amortization	(56.934)	(35.993)	(209.464)	(191.491)
<b>Net added value</b>	<b>307.404</b>	<b>69.209</b>	<b>1.584.996</b>	<b>1.492.592</b>
<b>Added value received as transfer</b>	<b>193.328</b>	<b>231.563</b>	<b>150.842</b>	<b>116.803</b>
Equity in net income of subsidiaries	31.164	135.592	(7.812)	(7.287)
Financial revenues	162.164	95.971	158.654	124.090
<b>Total added value</b>	<b>500.732</b>	<b>300.772</b>	<b>1.735.838</b>	<b>1.609.395</b>
<b>Distribution of value added</b>	<b>500.732</b>	<b>300.772</b>	<b>1.735.838</b>	<b>1.609.395</b>
<b>Personnel and charges</b>	<b>57.016</b>	<b>49.762</b>	<b>565.546</b>	<b>536.492</b>
Direct remuneration	46.319	46.877	433.679	422.700
Benefits	8.927	2.115	104.043	88.470
FGTS	1.770	770	27.824	25.322
<b>Taxes, rates and contributions</b>	<b>(2.992)</b>	<b>(124.126)</b>	<b>438.825</b>	<b>321.646</b>
Federal	(19.708)	(129.981)	314.653	214.737
Municipal	16.716	5.855	124.172	106.909
<b>Third-party capital remuneration</b>	<b>449.754</b>	<b>226.957</b>	<b>689.698</b>	<b>525.733</b>
Financial expenses	447.429	226.957	671.720	521.025
Expenses with occupation	2.325	-	17.978	4.708
<b>Remuneration of own capital</b>	<b>(3.046)</b>	<b>148.179</b>	<b>41.769</b>	<b>225.524</b>
Dividends	-	-	420	30.296
<b>Retained earnings</b>	<b>(3.046)</b>	<b>148.179</b>	<b>(3.046)</b>	<b>148.179</b>
<b>Non-controlling interest in retained earnings</b>	<b>-</b>	<b>-</b>	<b>44.395</b>	<b>47.049</b>

See the accompanying notes to the financial statements

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**ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2024**  
**(In thousands of reais - R\$, unless otherwise indicated)**

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## **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".

On September 30, 2024, the Company does not have controlling shareholder. On July 10, 2024, the capital increase was approved, as Note 22, 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 144 operating units in 2024, operating in 40 cities, located in 14 states and Federal District, in the specialized areas of chemotherapy, diagnostic medicine, radiotherapy, hospitals and oral drugs.

The issuance of the Company's Interim Financial Information for the 3<sup>rd</sup> quarter ended September 30, 2024 was deliberated and authorized by the Board of Directors on November 12, 2024.

### **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 nine months of 2024, as follows:

On March 28, 2024, the downstream merger of ICB – Instituto de Câncer do Brasil Participações Ltda by its investee AIO – Instituto de Câncer de Brasília Ltda took place. As a result of this operation, ICB was extinguished.

As of March 28, 2024, the Company carried out the partial merger of spun-off net assets of the companies Oncopar Sul Empreendimentos e Participações S.A., CQO – Centro de Quimioterapia Oncoclínicas S.A. and Oncoclínicas Canoas Clínica de Oncologia Ltda. to Idengene Medicina Diagnóstica S.A.

On April 29, 2024, the Company carried out the partial merger of spun-off net assets of the companies, Unity Participações S.A., AIO - Instituto de Câncer de Brasília Ltda., CETTRO - Centro de Tratamento Oncológico Ltda. and Céu de Brasília Participações S.A., to Oncoclínicas do Brasil Serviços Médicos S.A.

On May 31, 2024, Oncohemato Recife Ltda merged into Multihemo Serviços Médicos S.A. As a result of this merger, Oncohemato was dissolved.

On June 28, 2024, the Company carried out the partial merger of spun-off net assets of Clion Clínica de Oncologia Ltda., into Núcleo de Oncologia da Bahia S.A.

On September 15, 2024, the Company took a 100% equity interest in its investee Idengene Medicina Diagnóstica S.A. through the acquisition of 4.56% of the shares of Oncologia Participações Ltda. and Oncohematologia Participações Ltda., both controlled by the Company.

There are no effects on the consolidated Interim Financial Information due to these transactions.

### **Other operations**

In April 2024, the Company concluded the sale of OC Serviços Ltda. to Accenture do Brasil Ltda. The transaction aimed to transfer the backoffice activities: (i) billing and accounts receivable processing cycle, (ii) accounts payable, (iii) accounting and tax management support, (iv) human resources, and (v) supplies, all focused on the healthcare sector. A service agreement was executed into between the parties on the same date. In the Company, a gain of R\$ 2,769 was recognized under “other net operating revenues”.

In August 2024, the company JPC Patologia e Análises Clínicas Ltda, an indirect investee of the Company, was sold to L Azi Patrimonial Ltda. The transaction generated a loss of R\$ 269 for the Oncoclínicas Group, which was recognized under Other operating expenses.

In September 2024, the Oncoclínicas Group became the holder of 100% of the capital of Instituto Materno Infantil de Minas Gerais S.A. (Hospital Vila da Serra) via: (i) increase/paid-up capital; and (ii) acquisition of the remaining equity interest in Unimed BH. The transaction generated goodwill in shareholders' equity of R\$ 5,714.

### **Transactions in progress**

On February 07, 2024, Oncoclínicas signed a long-term strategic agreement with Unimed Salto / Itu (“Unimed Salto Itu”) to provide outpatient oncology medical services and immune-mediated systemic therapies for the next 30 years (“Transaction”). Under the aforementioned agreement, Oncoclínicas will now coordinate the full line of outpatient oncology care and immune-mediated systemic therapies for Unimed Salto Itu. The Company will invest up to R\$ 34,000, R\$ 20,400 at the closing of the Transaction and the remaining R\$ 13,600 within 5 years, subject to the achievement of certain targets between the parties. The closing of the transaction is subject to the signing of definitive documents and the verification of certain conditions customary for transactions of this nature.

On August 6, 2024, the Company's Board of Management approved the signing of the Joint Venture and Shareholders' Agreement between the Company, Advanced Drug Company for Pharmaceuticals (a wholly-owned subsidiary of Al Faisaliah Group Holding Company), and Specialized Medical Treatment Company (“JV”). The JV will be 51% owned by Oncoclínicas and 49% by Advanced Drug Company for Pharmaceuticals (Al Faisaliah Group), and will initially focus on developing an outpatient chemotherapy, radiotherapy and diagnostic medicine treatment unit in the city of Riyadh in Saudi Arabia. The investment planned for this unit by Oncoclínicas will be between US\$ 10,000 and US\$ 20,000, considering its construction and maturity, and will be made over the next 3 years. The closing of the transaction is subject to the usual precedent conditions for transactions of this nature.

### **Floods in Rio Grande do Sul**

At the beginning of May 2024, the state of Rio Grande do Sul was severely impacted by heavy rains, which caused significant damage to the local infrastructure and economy. Although the Oncoclínicas Group's operations were not directly impacted, its 10 units in the region account for approximately 5% of gross revenue and 1.5% of the Group's total assets. The company continuously monitored the situation to ensure the continuity of operations and minimize potential risks.

## **2. DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES - MATERIAL AND CLARIFYING**

### **2.1. Statement of conformity**

The 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 and accounting policies consistent with those adopted for preparation of financial statements as of December 31, 2023, and should be read together, except for the practices described below, adopted for the nine-month period ended September 30, 2024.

### **2.2.1. Derivatives and use of Hedge Accounting**

As of January 1, 2024, Oncoclínicas adopted the initial designation of accounting for derivative operations using the hedge accounting method (CPC 48 / IFRS 9).

#### **Derivatives**

All derivatives are measured at fair value through profit or loss and calculated as financial assets when the fair value of the instrument is positive; and as financial liabilities when the fair value is negative.

#### **Hedge accounting**

The Oncoclínicas Group uses derivative and non-derivative financial instruments to manage risks, which may cause accounting mismatches. To mitigate this situation, it qualifies economic hedge transactions as hedge accounting, adjusting the accounting to reflect the economic effects in the Financial Information. The hedge accounting requirements of CPC 48 / IAS 39 are applied, covering three types of hedge, as detailed in Note 28.

##### **Cash flow hedge**

The effective portion of gains or losses from the hedge instrument is recorded directly in Other Comprehensive Income (hedge reserve). The ineffective portion or hedge items excluded from the effectiveness analysis are recognized in income (loss).

##### **Hedge of a net investment in a foreign operation**

It is accounted for in a similar way to cash flow hedge: The effective portion of gains or losses from the hedge instrument is recorded directly in Other Comprehensive Income (hedge reserve). The ineffective portion or hedge items excluded from the effectiveness analysis are recognized in income (loss).

##### **Fair value hedge**

The gains or losses from the fair value measurement of the hedged item are recognized in income (loss). At the beginning of the hedge, Oncoclínicas Group documents the relationship between the hedge instruments and the hedged items, as well as the risk management objective and strategy.

Derivatives, assets, and qualifying financial liabilities can be designated as hedge instruments for accounting purposes. The Group continually evaluates the effectiveness of hedging strategies and, if ineffective, discontinues hedge accounting.

The main judgments include the identification of qualifying assets and liabilities, determination of the risk to be hedged, and selection of models for effectiveness assessment. If hedge accounting is discontinued, any adjustment to the book value of the hedged item is amortized in income (loss). The Group uses fair value hedge to offset changes in the fair value of the liability attributable to a specific risk.

Hedge transactions were analyzed and designated for hedge accounting on a prospective basis.

### 2.2.2. Loans, financing and debentures

Loans, financing, and debentures, except for debts linked to Law 4.131 (Law that regulates the application of foreign capital and remittances of amounts abroad) are initially recognized at fair value, net of incurred costs in transaction and are subsequently measured at amortized cost. Any difference between the amounts raised (net of transaction costs) and the value payable is recognized in the statement of income during the period while the loans are outstanding, under the effective interest method.

As of January 01, 2024, as a result of the application of the hedge accounting policy mentioned above, the debts linked to Law 4131 are currently measured at fair value, and changes in fair value are recorded in accordance with the applicable hedge accounting policy.

The costs of loans, financing and debentures which are directly attributed to the acquisition, construction or production of a qualifiable asset, which is an asset that necessarily demands a substantial period of time to become ready for intended use or sale is capitalized as part of this asset's cost when it is probable that will result in future economic benefits to the entity and such costs can be reliably measured. Other loans, financing and debenture costs are recognized as expenses in the period in which they are incurred.

Loan costs are recorded as an expense in the period in which they are incurred. The cost of loans includes interest and other costs incurred by a borrower with regard to the loan.

### 2.3. Investments in subsidiaries and consolidation

The consolidated interim financial information includes the operations of the Company and its associated companies and subsidiaries.

Changes in the nine-month period ended September 30, 2024 are as follows:

Investee (%)	09/30/2024			12/31/2023		
	Direct	Indirect	Total	Direct	Indirect	Total
Oncopar Sul Empreendimentos e Participações Ltda. (iii)	100.00	-	100.00	99.99	0.01	100.00
Idengene Medicina Diagnóstica S.A. (iv)	100.00	-	100.00	94.42	5.58	100.00
Centro Paulista de Oncologia S.A. (iv)	61.78	38.15	99.93	41.75	58.14	99.89
Centro Mineiro de Infusão S.A. (iv)	100.00	-	100.00	85.08	14.92	100.00
Hematológica – Clínica de Hematologia S.A. (iv)	16.03	83.97	100.00	17.09	82.91	100.00
CECON – Centro Capixaba de Oncologia S.A. (ii)	-	82.50	82.50	-	81.50	81.50
Onco Vida Instituto Especializado de Oncologia Clínica S.A. (iv)	99.60	0.40	100.00	99.54	0.46	100.00
Yukon Participações S.A. (ii)	-	75.00	75.00	-	50.01	50.01
Angará Participações S.A. (ii)	-	75.00	75.00	-	50.01	50.01
Locus Anat. Patol. E Citologia Ltda.)	9.28	90.72	100.00	9.49	90.51	100.00
Instituto Materno Infantil de Minas Gerais S.A. (ii)	-	100.00	100.00	-	85.00	85.00
JPC – Patologia e Análises Clínicas Ltda. (vi)	-	-	-	-	100.00	100.00
OC Serviços Ltda. (v)	-	-	-	100.00	-	100.00
AIO Instituto De Câncer De Brasília Ltda. (iii)	0.09	99.91	100.00	-	100.00	100.00
Cetro – Centro de Câncer de Brasília. (iii)	0.82	99.18	100.00	-	100.00	100.00
Oncohemato Recife Ltda. (iii)	-	-	-	-	100.00	100.00
Icb – Instituto De Câncer Do Brasil Participações (iii)	-	-	-	-	100.00	100.00
Céu De Brasília Participações S.A. (iii)	100.00	-	100.00	-	100.00	100.00
Oncobio Serviços de Saúde S.A. – Scp (i)	-	100.00	100.00	-	-	-
Radioterapia Oncoclínicas Recife S.A. – Scp (i)	-	100.00	100.00	-	-	-
Radioterapia Oncoclínicas São Paulo Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CPO – Centro Paraibano de Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
Onco Clínica Recife Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CECON – Centro Capixaba de Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
Aio Instituto De Cancer De Manaus – Scp (i)	-	100.00	100.00	-	-	-

Instituto De Radioterapia Vitória S.A. – Scp (i)	-	100.00	100.00	-	-	-
Onco & Hemato Serviços Médicos S.A. – Scp (i)	-	100.00	100.00	-	-	-
Núcleo de Oncologia de Sergipe S.A. – Scp (i)	-	100.00	100.00	-	-	-
CTR Centro de Tratamento Radioterápico Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Serviços de Atendimento Médico e Diagnóstico Ltda – Scp (i)	-	100.00	100.00	-	-	-
OSTEO – Centro de Diagnóstico da Osteoporose Ltda. – Scp (i)	-	100.00	100.00	-	-	-
COT – Radioterapia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CAM – Clínica de Assistência à Mulher Ltda. – Scp (i)	-	100.00	100.00	-	-	-
GMN – Grupo de Medicina Nuclear Ltda. – Scp (i)	-	100.00	100.00	-	-	-
JPC – Patologia e Análises Clínicas Ltda. – Scp (vi)	-	-	-	-	-	-
Clínica Ressonance S.A. – Scp (i)	-	100.00	100.00	-	-	-
Neon – Núcleo Especializado Em Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Radiocare Serviços Médicos Especializadas Ltda. – Scp (i)	-	100.00	100.00	-	-	-
COT – Centro Oncológico do Triângulo S.A. – Scp (i)	-	100.00	100.00	-	-	-
Instituto De Oncologia Kaplan S.A. – Scp (i)	-	100.00	100.00	-	-	-
Clínica De Radioterapia E Quimioterapia De Presidente Prudente S.A. – Scp (i)	-	100.00	100.00	-	-	-
CTR – Centro de Tratamento Radioterápico de Anápolis Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Giordani E Camicia Serviços Médicos Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CEMISE – Ressonância Magnética e Tomografia Computadorizada Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Hospital de Oncologia do Méier S.A. – Scp (i)	-	100.00	100.00	-	-	-
Itaigara Memorial Hospital Dia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Ira Instituto Roberto Alvarenga Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Oncoclínicas Canoas Clínica de Oncologia Ltda – Scp (i)	-	100.00	100.00	-	-	-
Microimagem Laboratório de Anatomia Patologia e Citopatologia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CEMISE – Centro De Medicina Integrada De Sergipe Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Idengene Medicina Diagnóstica S.A. – Scp (i)	-	100.00	100.00	-	-	-
Locus Anat. Patol. E Citologia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Unidade de Oncologia Clínica e Pediátrica Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Cetro – Centro de Câncer de Brasília – Scp (i)	-	100.00	100.00	-	-	-
Centro Paulista De Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
CLION – Clínica de Oncologia Ltda. - Scp (i)	-	100.00	100.00	-	-	-

(i) It refers to unincorporated joint venture linked to partnerships established in 2024.

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

(iii) Corporate restructuring, as mentioned in Note 01.

(iv) They relate to changes in relative interest due to capital changes between companies within the Group.

(v) Refers to the sale of the Oncoclínicas backoffice to Accenture Brasil.

(vi) Refers to the sale of all assets to L Azi Patrimonial Ltda, as mentioned in Note 01.

## 2.5 Comparability

The statement of income for the nine-month period ended September 30, 2023 includes the full results of all the Company's subsidiaries, except Cardiomobile Cardiologia Móvel Ltda. ("Cardiomobile") and Unidade de Oncologia Clínica e Pediátrica Ltda. ("UOCP"), which started to be consolidated as of February 1, 2023. The parent company's statement of income as of September 30, 2023 does not include the full operations of Centro de Excelência S.A. – Ceon and Oncoclínicas Centro de Tratamento Oncológico S.A. – CTO, which were merged in August 2023.

The reading of the financial information must consider these aspects.

## 3. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS OF STANDARDS

In the nine-month period ended September 30, 2024, 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 102.45% as of September 30, 2024 (98.56% as of December 31, 2023) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and banks	28,199	6,108	91,499	59,011
Short-term investments	459,088	35,388	529,901	491,693
<b>Total cash and cash equivalents</b>	<b>487,287</b>	<b>41,496</b>	<b>621,400</b>	<b>550,704</b>

#### 5. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Fixed income investments	1,217,728	270,680	1,658,674	302,195
<b>Total</b>	<b>1,217,728</b>	<b>270,680</b>	<b>1,658,674</b>	<b>302,195</b>
<b>Current (i)</b>	<b>1,112,725</b>	<b>269,144</b>	<b>1,536,597</b>	<b>210,718</b>
<b>Non-current (ii)</b>	<b>105,003</b>	<b>1,536</b>	<b>122,077</b>	<b>91,477</b>

(i) The short-term interest earning bank deposits refer to investments in highly liquid fixed-income securities but which, however, do not meet all criteria for classification as cash and cash equivalents.

The amount of R\$ 83,278 referring to investments made in April 2023 is considered by the subsidiary Multihemo and pledged as collateral in a loan operation by the subsidiary, maturing in April 2025.

(ii) Long-term interest earning bank deposits are substantially derived from fixed income fund units and financial bills, linked to guarantee for loans or with restricted redemption.

Considers the amount of R\$ 103,000, referring to investments made by the parent company, maturing in April 2029.

The yield of investments in securities is approximately 119.17% of the CDI for September 30, 2024 (104% of the CDI for December 31, 2023).

#### 6. TRADE ACCOUNTS RECEIVABLE

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Clients	31,611	86,086	769,049	731,898
Unbilled revenues	170,240	176,044	1,534,345	1,126,097
Renegotiations	197,494	145,011	446,759	174,058
<b>Total trade accounts receivable and unbilled revenues</b>	<b>399,345</b>	<b>407,141</b>	<b>2,750,153</b>	<b>2,032,053</b>
Provision for expected credit loss (ECL) and disallowance	(22,623)	(17,992)	(259,621)	(174,836)
<b>Total</b>	<b>376,722</b>	<b>389,149</b>	<b>2,490,532</b>	<b>1,857,217</b>
<b>Current</b>	<b>218,684</b>	<b>389,149</b>	<b>2,154,707</b>	<b>1,857,217</b>
<b>Non-current</b>	<b>158,038</b>	<b>-</b>	<b>335,825</b>	<b>-</b>

Trade accounts receivable are denominated in Brazilian reais and mainly refer to services provided to healthcare plans, whose average collection period recorded in the third quarter of 2024 was 128 days (106 days for the three-month period ended December 31, 2023).

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

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Falling due	345,555	276,252	1,940,484	1,450,828
Overdue (days):				
≤30	6,974	12,307	135,972	132,375
≤60	4,217	44,917	85,663	113,464
≤90	7,440	55,014	121,290	169,892
91–180	9,966	7,475	137,642	76,883
>180	25,193	11,176	329,102	88,611
<b>Total</b>	<b>399,345</b>	<b>407,141</b>	<b>2,750,153</b>	<b>2,032,053</b>

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

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>(4,936)</b>	<b>(153,135)</b>
Formation	(25,846)	(234,977)
Reversal	6,072	210,511
<b>Balance at September 30, 2023</b>	<b>(24,710)</b>	<b>(177,601)</b>
<b>Balance at December 31, 2023</b>	<b>(17,992)</b>	<b>(174,836)</b>
Formation	(36,326)	(310,759)
Reversal	31,695	225,974
<b>Balance at September 30, 2024</b>	<b>(22,623)</b>	<b>(259,621)</b>

In April 2024, a private instrument of debt confession was signed between the companies, Navarra RJ Serviços Oncológicos S.A. and Unimed São Gonçalo Niterói - Sociedade Cooperativa de Serviços Médicos e Hospitalares Ltda "Unimed", where Unimed committed to pay R\$ 57,973. The amount will be paid in 36 installments, monthly adjusted by the CDI change plus 1.5% p.a.

In May 2024, a 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", due to the transfer of Unimed Rio portfolio to Unimed Ferj.

Unimed Ferj assumes the amount payable of R\$ 401,614, arising from receivables of medical services performed by Oncoclínicas Group for beneficiaries of health plans operated by Unimed Rio. The amount will be paid in 120 monthly installments, monthly adjusted by the CDI change plus 1.5% p.a.

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.

Moreover, the company reviewed the estimate of the provision for disallowance of certain agreements, through historical analysis of receipts. Based on this assessment, the Company concluded that the history of disallowance receipts is higher than the provisioned balances. As a result of said assessment, a reversal equivalent to R\$ 55,500 of the balances provisioned for loss of disallowances was made.

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

## 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 third quarter ended September 30, 2024 (20 days for the quarter ended December 31, 2023). Additionally, there are no guarantees provided and/or restrictions on the full use of inventories.

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Medicines	54,818	85,917	202,795	163,192
Material and Personal Protective Equipment (PPE)	10,249	10,264	33,399	43,196
<b>Total</b>	<b>65,067</b>	<b>96,181</b>	<b>236,194</b>	<b>206,388</b>

## 8. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
IRPJ/CSLL	46,742	22,568	169,535	108,623
Withholding IRRF/CSLL	11,895	5,218	33,688	16,134
PIS/COFINS	18,323	15,730	66,646	49,117
Payroll taxes	20,605	32,250	20,642	32,287
Other taxes	276	176	1,195	695
<b>Total</b>	<b>97,841</b>	<b>75,942</b>	<b>291,705</b>	<b>206,856</b>

## 9. OTHER ASSETS

Other assets are shown as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Advances to suppliers	14,487	10,410	50,802	27,213
PERT in consolidation	-	-	1,064	1,064
Disposal of equity interests (a)	10,166	9,551	11,127	10,750
Indemnity assets (b)	9,343	9,117	50,864	37,584
Machinery lease	5,090	2,783	-	-
Sundry advances (c)	187,805	15,867	270,331	55,600
Prepaid expenses	17,761	3,637	30,228	9,238
Other	13,024	396	27,756	19,759
<b>Total</b>	<b>257,676</b>	<b>51,761</b>	<b>442,172</b>	<b>161,208</b>
<b>Current</b>	<b>51,988</b>	<b>20,528</b>	<b>139,874</b>	<b>73,559</b>
<b>Non-current</b>	<b>205,688</b>	<b>31,233</b>	<b>302,298</b>	<b>87,649</b>

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\$ 35,195 related to contingencies, according to Note 21, and R\$ 15,669 related to tax liabilities linked to self-regularization, as disclosed in Note 18.

- c) It includes R\$ 65,149, anticipated during the 1<sup>st</sup> 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Investments	2,841,994	2,351,966	5,171	11,939
Goodwill (i)	1,148,993	1,148,993	-	-
Call options (ii)	31,815	31,815	-	-
<b>Total</b>	<b>4,022,802</b>	<b>3,532,774</b>	<b>5,171</b>	<b>11,939</b>

(i) It refers to goodwill arising from business combinations carried out by the parent company, as well as by subsidiaries that have been merged.

(ii) Refers to stock options granted by minority shareholders to Núcleo de Oncologia da Bahia S.A., as described in Note 19.

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

Companies	12/31/2023	Distribution of dividends (iv)	Equity in net income of subsidiaries	Changes in interest (iii)	Corporate restructuring (ii)	Exchange-rate change	Capital increase (i)	Other transactions with shareholders	09/30/2024
Chemotherapy	591,650	(22,659)	97,349	5,952	(71,619)	-	84,541	(4)	685,210
Radiotherapy	30,170	-	1,917	-	-	-	-	(3)	32,084
Precision medicine	200,248	-	(47,018)	110	59,153	507	38,861	1	251,862
Vehicle entities	1,429,518	(12,865)	(12,454)	(26,463)	24,074	(66)	375,970	(472)	1,777,242
Other	87,979	-	(8,630)	-	-	-	13,020	-	92,369
<b>Total</b>	<b>2,339,565</b>	<b>(35,524)</b>	<b>31,164</b>	<b>(20,401)</b>	<b>11,608</b>	<b>441</b>	<b>512,392</b>	<b>(478)</b>	<b>2,838,767</b>

Investments	2,351,966								2,841,994
Provision for investment loss	(12,401)								(3,227)

Companies	12/31/2022	Capital increase	Equity in net income of subsidiaries	Changes in interest	Transfer	Goodwill	Exchange-rate change	Distribution of dividends	Corporate restructuring	Other	09/30/2023
Chemotherapy	264,632	360,473	151,796	(179,018)	(553)	(22,208)	-	(22,434)	64,201	(24,640)	592,249
Radiotherapy	21,688	20	3,062	-	9	-	-	-	5,468	-	30,247
Precision medicine	150,616	85,462	(39,431)	-	(560)	-	246	-	-	(82)	196,251
Vehicle entities	905,135	343,505	30,955	(77,705)	1,012	139	(13)	-	173,857	22,833	1,399,718
Other	65,649	22,924	(10,790)	-	92	-	-	-	6,471	31	84,377
<b>Total</b>	<b>1,407,720</b>	<b>812,384</b>	<b>135,592</b>	<b>(256,723)</b>	<b>-</b>	<b>(22,069)</b>	<b>233</b>	<b>(22,434)</b>	<b>249,997</b>	<b>(1,858)</b>	<b>2,302,842</b>

Investments	1,434,775										2,332,892
Provision for investment loss	(27,055)										(30,050)

(i) Capital increase

During the nine-month period ended September 30, 2024, capital increases were made in the Company's direct subsidiaries in the total amount of R\$ 512,392, of which R\$ 409,573 through the balance of advances for future capital increase and R\$ 102,819 through the assignment of credits.

## (ii) Corporate Restructuring

As mentioned in Note 01, the company is in its restructuring process and, as a result of the operation, Oncoclínicas Serviços Médicos S.A. currently holds a 95.44% equity interest in Idengene Medicina Diagnóstica S.A. and a 100% equity interest in Céu de Brasília Participações S.A.

It also refers to the acquisition of a 4.56% equity interest in Idengene Medicina Diagnóstica S.A. by Oncoclínicas do Brasil Serviços Médicos S.A., held by other subsidiaries of the group. The transaction occurred in September 2024 for the amount of R\$ 11,718 and the final effect of the transaction on the parent company's investment was R\$ 11,608.

## (iii) Change in interest

In March 2024, the companies Aliança Instituto de Oncologia S.A. and Onco Vida Instituto Especializado de Oncologia Ltda acquired the equivalent equity interest of 24.99% in the company Angara Participações S.A. for the amount of R\$ 27,964. The transaction generated a loss effect of R\$ 14,687 in the shareholders' equity of the acquirers reflected in the investment balances in the Parent Company.

In September 2024, Andromeda Participações Ltda took a 100% equity interest in Instituto Materno Infantil de Minas Gerais S.A. through a capital increase of R\$ 128,384 and the acquisition of the remaining equity interest from Unimed BH for R\$ 460. The impact of said transaction on the company's investments was a loss of R\$ 5,714.

## (iv) Distribution of dividends

Dividends allocated by direct subsidiaries are segregated as follows:

	09/30/2024	09/30/2023
Navarra RJ Serviços Oncológicos S.A.	22,524	1,722
Oncologia Participações Ltda.	5,949	-
Oncopar Empreendimentos e Participações Ltda.	5,116	-
Onco Participações RJ ES	1,800	-
Instituto de Oncologia de Ribeirão Preto S.A.	135	67
Centro de Tratamento Oncológico S.A.	-	10,045
Centro de Excelência Oncológica S.A.	-	10,600
<b>Total</b>	<b>35,524</b>	<b>22,434</b>

## Main financial information of the investees:

Company	Equity interest of subsidiaries, direct investees						
	September 30, 2024						
	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result – from direct investees
Oncoclínica Centro de Tratamento Oncológico S.A.	100.00%	16,378	14,088	2,290	10,491	2,290	10,491
Oncoclínicas Salvador S.A.	100.00%	17,176	3,675	13,501	188	13,501	188
Radioterapia Botafogo S.A.	70.00%	31,243	20,467	10,776	2,382	7,543	1,667
Centro Mineiro de Infusões S.A.	100.00%	903,075	135,670	767,405	(11,132)	767,405	(11,132)
Núcleo de Oncologia da Bahia Ltda	48.17%	1,021,065	654,970	366,095	(9,216)	176,365	(4,440)
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	181,898	35,293	146,605	969	146,605	969
Oncopar Sul Empreendimentos e Participações Ltda.	100%	68,537	3,177	65,360	2,823	65,360	2,823
Oncologia Participações Ltda.	99.99%	89,590	295	89,295	2,635	89,287	2,635
CPO – Centro Paraibano de Oncologia S.A.	14.00%	53,729	36,091	17,638	787	2,469	110
Oncohematologia Participações Ltda.	99.62%	36,932	860	36,072	2,146	35,934	2,138
Oncobio Serviços de Saúde S.A.	100.00%	144,270	49,155	95,115	(3,283)	95,115	(3,283)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	19,852	12,951	6,901	4,831	311	217
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	18,091	12,297	5,794	1,751	5,730	1,731

Centro de Excelência de Radioterapia Oncoclínicas Rio de Janeiro Ltda	50.00%	10,876	5,837	5,039	(3,387)	2,520	(1,694)
Radioterapia Oncoclínicas Recife S.A.	7.00%	51,448	21,870	29,578	417	2,070	29
CGS Faria Lima	99.90%	6,420	2,435	3,985	488	3,981	487
Idengene Medicina Diagnóstica S.A.	95.44%	353,899	105,464	248,435	(49,076)	248,435	(47,018)
Oncoclínicas Participações ES RJ Ltda.	99.99%	176,827	8,297	168,530	16,825	168,517	16,824
Navarra RJ (Leste Fluminense S.A.)	51.00%	287,583	194,252	93,331	27,776	47,599	14,166
Andromeda Participações S.A.	100.00%	268,847	39,297	229,550	(30,698)	229,550	(30,698)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	88,282	38,280	50,002	1,209	25,006	605
CTC Oncologia S.A.	50.00%	246,878	6,423	240,455	728	120,228	364
Hematológica – Clínica de Hematologia S.A.	16.03%	179,025	167,425	11,600	4,387	1,860	715
Locus Anat. Patol. E Citologia Ltda.	9.28%	15,629	6,772	8,857	(3,528)	822	(326)
Talia Participações Ltda.	99.90%	3,447	2,242	1,205	222	1,204	222
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	235,979	170,516	65,463	14,408	20,717	4,560
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	10,040	1,958	8,082	1,179	7,077	1,032
Centro Paulista de Oncologia S.A.	53.55%	943,996	621,553	322,443	16,007	199,197	9,382
COTE – Centro Oncológico e Tratamento	100.00%	6,352	5,475	877	(4,518)	877	(4,518)
Onco Vida – Instituto Especializado de Oncologia Ltda	99.60%	105,729	91,043	14,686	9,659	14,628	9,620
Aliança Instituto de Oncologia	99.54%	105,726	83,026	22,700	4,608	22,595	4,587
Unity Participações S.A.	100.00%	378,889	180,959	197,930	48,107	197,425	47,832
JHSL Consultoria	55.46%	3,517	2,913	604	(126)	335	(70)
Pontus Participações Ltda.	100.00%	32,291	9,300	22,991	(16,589)	22,991	(16,589)
Ceu de Brasília Participações S.A.	100.00%	107,161	11,173	95,988	15,951	95,988	19,456
Cetro – Centro de Tratamento Oncológico S.A.	0.82%	172,735	130,837	41,898	12,507	342	101
Instituto De Cancer De Brasília Ltda.	0.09%	166,737	114,457	52,280	3,572	48	7
OC Franquias Ltda.	100%	100	33	67	67	67	67

<b>Total investment</b>		<b>6,560,249</b>	<b>3,000,826</b>	<b>3,559,423</b>	<b>75,567</b>	<b>2,841,994</b>	<b>33,257</b>
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Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result – from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	100%	2	13	(11)	(3)	(11)	(2)
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.09%	5	11	(6)	(2)	(6)	(2)
CTR Centro de Tratamento de Anápolis	86.69%	24,275	27,978	(3,703)	(2,410)	(3,210)	(2,089)
<b>Total unsecured liability</b>		<b>24,282</b>	<b>28,002</b>	<b>(3,720)</b>	<b>(2,415)</b>	<b>(3,227)</b>	<b>(2,093)</b>
<b>Total direct investments</b>		<b>6,584,531</b>	<b>3,028,828</b>	<b>3,555,703</b>	<b>73,152</b>	<b>2,838,767</b>	<b>31,164</b>

Equity position of direct investees  
September 30, 2023

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Oncoclínicas Salvador S.A.	100.00%	17,608	4,069	13,539	2,163	13,539	2,163
Radioterapia Botafogo	70.00%	28,074	20,107	7,967	1,846	5,577	108
Centro de Excelência Oncológica S.A.	-	-	-	-	86,494	-	11,434
Centro Mineiro de Infusões S.A.	85.08%	937,410	118,899	818,511	4,591	696,060	2,176
Núcleo de Oncologia da Bahia Ltda	43.07%	854,822	527,195	327,627	1,543	141,095	(720)
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	172,545	54,067	118,478	3,246	118,458	2,979
Oncopar Sul Empreendimentos e Participações Ltda.	99.99%	119,294	5,100	114,194	10,474	114,126	9,931
Oncologia Participações Ltda.	99.99%	88,262	253	88,009	2,782	87,945	2,563
CPO – Centro Paraibano de Oncologia S.A.	14.00%	37,557	19,018	18,539	5,748	2,596	805
Oncohematologia Participações Ltda.	99.62%	34,380	797	33,583	(587)	33,474	(585)
Oncobio Serviços de Saúde S.A.	100.00%	127,916	42,253	85,663	(7,607)	85,663	(7,607)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	16,604	8,691	7,913	2,156	356	97
Radioterapia Oncoclínicas São Paulo Ltda.	98.9%	15,693	11,917	3,776	1,441	3,735	1,425
Centro Excelência de RT do Rio de Janeiro S.A.	50.00%	12,520	3,272	9,248	(1,282)	4,625	(641)
Radioterapia Oncoclínicas Recife S.A.	7.00%	53,319	24,183	29,136	222	2,040	16
CGS Faria Lima	99.90%	4,324	1,032	3,292	(109)	3,288	(109)
Idengene Medicina Diagnóstica S.A.	94.21%	280,683	76,073	204,610	(41,909)	192,824	(39,431)
Oncoclínicas Participação SP Ltda.	45.79%	-	-	-	6,426	-	2,942
Oncoclínicas Participações ES RJ Ltda.	99.99%	79,975	17	79,958	15,416	79,956	15,415
Navarra RJ (Leste Fluminense S.A.)	51.00%	175,504	59,938	115,566	28,856	58,929	18,402
Andromeda Participações Ltda	100.00%	194,692	65,883	128,809	(13,198)	128,808	(6,203)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	85,026	38,096	46,930	877	23,469	(406)
CTC Oncologia S.A.	39.74%	246,105	4,376	241,729	6,453	120,888	3,227
Hematológica – Clínica de Hematologia S.A.	17.10%	158,643	96,243	62,400	9,314	10,666	6,222
Locus Anat. Patol. e Citologia Ltda.	9.49%	10,079	4,566	5,513	(4,408)	523	(515)
Talia Participações Ltda	99.90%	15	3	12	(1)	13	(1)
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	174,830	66,501	108,329	15,132	34,283	4,789
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	7,469	1,307	6,162	(414)	5,396	(65)
Centro Paulista de Oncologia S.A.	41.75%	1,056,312	809,155	247,157	11,346	103,387	8,291

CTR - Centro de Tratamento Radioterápico Ltda.	86.69%	23,101	22,399	702	(3,480)	609	(401)
COTE – Centro Oncológico e Tratamento	100.00%	3,589	2,331	1,258	(2,094)	1,257	(2,094)
Onco Vida – Instituto Especializado de Oncologia Ltda	99.54%	81,748	59,635	22,113	5,124	22,196	1,310
Aliança Instituto de Oncologia	99.54%	110,068	57,937	52,131	8,426	51,652	271
Unity Participações S.A.	100.00%	490,163	305,459	184,704	76,600	185,012	76,600
JHSL Consultoria S.A.	55.46%	3,285	2,479	806	1,145	447	730
<b>Total investment</b>		<b>5,701,615</b>	<b>2,513,251</b>	<b>3,188,364</b>	<b>232,732</b>	<b>2,332,892</b>	<b>113,118</b>

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for y	Investment amount	MEP result - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	68.06%	-	6	(6)	(8)	(4)	(5)
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.08%	6	10	(4)	(2)	(4)	(2)
Pontus Participações Ltda.	100.00%	8,078	27,993	(19,915)	(3,625)	(19,915)	(1,813)
Centro de Tratamento Oncológico	100.00%	-	9,862	(9,862)	54,161	(10,127)	24,294
<b>Total unsecured liability</b>		<b>8,084</b>	<b>37,871</b>	<b>(29,787)</b>	<b>50,526</b>	<b>(30,050)</b>	<b>22,474</b>
<b>Total direct investments</b>		<b>5,709,699</b>	<b>2,551,122</b>	<b>3,158,577</b>	<b>283,258</b>	<b>2,302,842</b>	<b>135,592</b>

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

Companies	12/31/2023	Equity in net income of subsidiaries	FX	09/30/2024
Medica Scientia Innovation Research	11,939	(7,812)	1,044	5,171
<b>Total</b>	<b>11,939</b>	<b>(7,812)</b>	<b>1,044</b>	<b>5,171</b>
Investments	<b>11,939</b>			<b>5,171</b>

The investee has goodwill recorded on September 30, 2024 of R\$ 17,499 (R\$ 14,727 as of December 31, 2023) related to its acquisition in 2022. The change in goodwill results from the exchange rate update.

Companies	12/31/2022	Equity in net income of subsidiaries	FX	09/30/2023
Medica Scientia Innovation Research	22,222	(7,287)	1,361	16,296
<b>Total</b>	<b>22,222</b>	<b>(7,287)</b>	<b>1,361</b>	<b>16,296</b>
Investments	<b>22,222</b>			<b>16,296</b>

Main financial information of the investees:

Consolidated financial position							
September 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%	85,741	111,025	25,284	(15,943)	(12,328)	(7,812)
<b>Total consolidated investments</b>		<b>85,741</b>	<b>111,025</b>	<b>(25,284)</b>	<b>(15,943)</b>	<b>(12,328)</b>	<b>(7,812)</b>
Consolidated financial position							
September 30, 2023							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP Income (loss)
Medica Scientia Innovation Research	49.00%	62,750	59,674	3,076	19,083	1,569	(7,287)
<b>Total consolidated investments</b>		<b>62,750</b>	<b>59,674</b>	<b>3,076</b>	<b>19,083</b>	<b>1,569</b>	<b>(7,287)</b>



## 11. PROPERTY, PLANT AND EQUIPMENT

Description	Annual average depreciation rates	Parent Company			
		09/30/2024		12/31/2023	
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	10%	63,984	(28,492)	35,492	38,150
Facilities	10%	729	(582)	147	193
Furniture and fixtures	10%	6,294	(4,081)	2,213	2,537
Computers and peripherals	20%	19,649	(10,506)	9,143	8,014
Leasehold improvements	10%	64,971	(29,126)	35,845	15,628
Land	-	986	-	986	986
Constructions in progress	-	5,879	-	5,879	26,282
<b>Total</b>		<b>162,492</b>	<b>(72,787)</b>	<b>89,705</b>	<b>91,790</b>

  

Description	Annual average depreciation rates	Consolidated			
		09/30/2024		12/31/2023	
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	10%	578,080	(275,202)	302,878	317,007
Facilities	10%	11,791	(7,753)	4,038	4,780
Furniture and fixtures	10%	74,686	(41,441)	33,245	30,244
Computers and peripherals	20%	77,383	(45,613)	31,770	28,148
Leasehold improvements	10%	595,047	(197,942)	397,105	320,244
Vehicles	20%	659	(659)	-	-
Land	-	5,396	-	5,396	5,396
Constructions in progress	-	130,093	-	130,093	124,271
<b>Total</b>		<b>1,473,135</b>	<b>(568,610)</b>	<b>904,525</b>	<b>830,090</b>

On September 30, 2024, the balance of property, plant and equipment pledged as collateral was R\$ 8,727 (R\$ 12,414 on December 31, 2023). 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, 2022	32,697	202	1,592	4,890	11,146	4,560	986	56,073
Acquisitions	61	-	126	2,282	5,283	1,031	-	8,783
Depreciation	(2,853)	(35)	(248)	(1,267)	(1,907)	-	-	(6,310)
Transfers	-	-	-	-	(603)	603	-	-
Corporate restructuring	356	42	355	366	13,824	18,280	-	33,223
Balance at September 30, 2023	30,261	209	1,825	6,271	27,743	24,474	986	91,769
Balance at December 31, 2023	38,150	193	2,537	8,014	15,628	26,282	986	91,790
Acquisitions	2,279	-	108	3,119	242	1,465	-	7,213
Depreciation	(5,390)	(46)	(429)	(1,991)	(4,496)	-	-	(12,352)
Write-offs	2	-	-	1	-	(1,051)	-	(1,048)
Transfers	451	-	(3)	-	24,471	(20,817)	-	4,102
Balance at September 30, 2024	35,492	147	2,213	9,143	35,845	5,879	986	89,705

	Consolidated								
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Vehicles	Land	Construction in progress	Total
Balance at December 31, 2022	223,965	6,434	52,306	22,636	306,830	87	4,954	89,571	706,783
New companies	684	8	44	9	74	-	-	-	819
Acquisitions	49,486	131	3,307	7,257	48,691	-	-	41,261	150,133
Depreciation	(26,411)	(770)	(3,608)	(4,715)	(30,632)	(1)	-	(9)	(66,146)
Write-offs	(56)	9	(93)	(990)	(9)	-	-	-	(1,139)
Transfers	45,135	(801)	(24,624)	308	24,350	(86)	440	(44,722)	-
Balance at September 30, 2023	292,803	5,011	27,332	24,505	349,304	-	5,394	86,101	790,450
Balance at December 31, 2023	317,007	4,780	30,244	28,148	320,244	-	5,396	124,271	830,090
Acquisitions	14,542	3	6,547	10,433	11,121	-	-	88,153	130,799
Depreciation	(34,353)	(745)	(3,490)	(6,879)	(30,476)	-	-	-	(75,943)
Write-offs	(23)	-	(52)	(25)	(3)	-	-	(1,078)	(1,181)
Transfers	5,705	-	(4)	93	96,219	-	-	(81,253)	20,760
Balance at September 30, 2024	302,878	4,038	33,245	31,770	397,105	-	5,396	130,093	904,525

The Company evaluated the impairment indicators and for the nine-month period ended September 30, 2024, and no indication of recognition of provision for impairment of assets was identified.

## 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			
				09/30/2024	12/31/2023
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	126,561	(48,841)	77,720	79,791
Exclusivity right	25%	40,709	(32,771)	7,938	12,031
Software development	-	66,494	-	66,494	34,748
Goodwill	-	9,585	-	9,585	9,585
Partnership agreement	8.33%	281,655	(28,862)	252,793	262,514
Trademarks and patents	-	358	-	358	358
Intellectual property	20%	92,143	(26,153)	65,990	71,755
<b>Total</b>		<b>617,505</b>	<b>(136,627)</b>	<b>480,878</b>	<b>470,782</b>

Description	Annual rates of amortization	Consolidated			
				09/30/2024	12/31/2023
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	257,217	(98,206)	159,011	169,832
Exclusivity right	25%	163,709	(110,002)	53,707	73,407
Software development	-	92,371	-	92,371	64,902
Goodwill	-	2,672,661	-	2,672,661	2,669,970
Partnership agreements	8.33%	1,529,358	(102,726)	1,426,632	1,137,480
Trademarks and patents	-	779	-	779	779
Intellectual property	20%	94,890	(26,419)	68,471	74,234
<b>Total</b>		<b>4,810,985</b>	<b>(337,353)</b>	<b>4,473,632</b>	<b>4,190,604</b>

There are no rights pledged in guarantee as of September 30, 2024 and December 31, 2023. 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
<b>Balance at December 31, 2022</b>	<b>9,724</b>	<b>52,136</b>	<b>9,585</b>	<b>24,223</b>	<b>270</b>	<b>85,119</b>	<b>76,374</b>	<b>257,431</b>
Acquisition	8,488	30,983	-	7,635	-	7	2,697	49,810
Present value evaluation	-	-	-	(4,950)	-	-	-	(4,950)
Amortization	(6,360)	-	-	(5,076)	-	(10,028)	(1,777)	(23,241)
Write-offs	-	(957)	-	(7,842)	-	-	-	(8,799)
Reclassification	30,325	(30,325)	-	-	-	-	-	-
Corporate restructuring	4,652	4	-	1,450	87	-	188,460	194,653
<b>Balance at September 30, 2023</b>	<b>46,829</b>	<b>51,841</b>	<b>9,585</b>	<b>15,440</b>	<b>357</b>	<b>75,098</b>	<b>265,754</b>	<b>464,904</b>
<b>Balance at December 31, 2023</b>	<b>79,791</b>	<b>34,748</b>	<b>9,585</b>	<b>12,031</b>	<b>358</b>	<b>71,755</b>	<b>262,514</b>	<b>470,782</b>
Acquisitions	4,299	50,549	-	178	-	-	-	55,026
Amortization	(21,070)	-	-	(4,271)	-	(5,765)	(9,721)	(40,827)
Write-offs	(1)	-	-	-	-	-	-	(1)
Transfers	14,701	(18,803)	-	-	-	-	-	(4,102)
<b>Balance at September 30, 2024</b>	<b>77,720</b>	<b>66,494</b>	<b>9,585</b>	<b>7,938</b>	<b>358</b>	<b>65,990</b>	<b>252,793</b>	<b>480,878</b>

	Consolidated							
	Systems and applications	Software under development	Partnership agreement (i)	Goodwill (iii)	Exclusivity right (ii)	Trademarks and patents	Intellectual Property	Total
Balance at December 31, 2022	33,162	136,823	1,001,670	2,569,448	85,087	819	87,455	3,914,464
Acquisitions	9,027	41,592	165,949	18,590	56,907	-	9	292,074
Present value evaluation	-	-	(16,819)	-	(14,088)	-	-	(30,907)
Amortization	(11,241)	(37)	(22,884)	-	(29,603)	-	(10,029)	(73,794)
Exchange-rate change	-	-	-	(1,443)	-	-	-	(1,443)
Other	-	-	-	(20,148)	-	-	-	(20,148)
Write-offs	(2,058)	(927)	-	-	(923)	(40)	-	(3,948)
Transfers	47,099	(47,135)	36	-	-	-	-	-
Balance at September 30, 2023	75,989	130,316	1,127,952	2,566,447	97,380	779	77,435	4,076,298
Balance at December 31, 2023	169,832	64,902	1,137,480	2,669,970	73,407	779	74,234	4,190,604
Acquisitions	5,662	70,310	314,896	-	790	-	-	391,658
Amortization	(38,557)	-	(25,744)	-	(20,490)	-	(5,763)	(90,554)
Write-offs	(5)	(2)	-	-	-	-	-	(7)
Exchange-rate change	-	-	-	3,907	-	-	-	3,907
Other	-	-	-	(1,216)	-	-	-	(1,216)
Transfers	22,079	(42,839)	-	-	-	-	-	(20,760)
Balance at September 30, 2024	159,011	92,371	1,426,632	2,672,661	53,707	779	68,471	4,473,632

## (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.

On February 02, 2024, Oncoclínicas do Brasil Serviços Médicos S.A. signed a partnership agreement with Unimed Recife Cooperativa de Trabalho Médico ("Unimed Recife") in the amount of R\$ 280,000. The purpose is to establish a strategic partnership to provide outpatient care for the beneficiaries of healthcare plans operated by Unimed Recife, as well as patients served through an exchange with the National Unimed System who may use the healthcare plans operated by the Cooperative. The operation involves a contribution of R\$ 280,000 by Unimed Recife through a client portfolio in the company Oncohemato Recife Ltda.

## (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.

## (iii) Goodwill

During the nine-month period ended September 30, 2024, the Company completed the allocation of the final purchase price of the acquisition of the company Giordani Camicia Serviços Médicos Ltda - Kaplan Uruguaiana. The impacts of the price allocation review resulted in a decrease in the goodwill acquired in a business combination totaling R\$ 12, presenting a positive change in net assets acquired of R\$ 25.

Furthermore, as mentioned in Note 01, the company JPC Patologia e Análises Clínicas Ltda. was sold. The amount of R\$ 1,204 refers to goodwill acquired in a business combination, which was reclassified to the income (loss) on the date of the sale.

The Company evaluated the impairment indicators and for the nine-month period ended September 30, 2024, the need to recognize a provision for asset impairment was not identified.

**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**

	<b>Parent Company</b>
<b>Balance at December 31, 2022</b>	<b>12,363</b>
Addition	2,965
Amortization	(6,442)
Corporate restructuring	10,253
<b>Balance at September 30, 2023</b>	<b>19,139</b>
<b>Balance at December 31, 2023</b>	<b>14,693</b>
Addition	15,439
Amortization	(3,755)
Write-off	(336)
<b>Balance at September 30, 2024</b>	<b>26,041</b>

	Consolidated		
	Real estate	Machinery and equipment	Total
<b>Balance at December 31, 2022</b>	<b>374,891</b>	<b>8,931</b>	<b>383,822</b>
New companies	1,081	-	1,081
Addition	55,106	-	55,106
Write-off	(403)	-	(403)
Amortization	(51,550)	-	(51,550)
<b>Balance at September 30, 2023</b>	<b>379,125</b>	<b>8,931</b>	<b>388,056</b>
<b>Balance at December 31, 2023</b>	<b>396,061</b>	<b>8,931</b>	<b>404,992</b>
Addition	161,724	-	161,724
Amortization	(42,967)	-	(42,967)
Write-off	(879)	-	(879)
<b>Balance at September 30, 2024</b>	<b>513,939</b>	<b>8,931</b>	<b>522,870</b>

### 13.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments as discounted through the average incremental rate of 13.90% p.a. as of September 30, 2024 (15.59% p.a. for December 31, 2023). 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
<b>Balance at December 31, 2022</b>	<b>13,990</b>	<b>368,830</b>
Write-off	-	(211)
New companies	-	1,081
Addition	2,965	55,106
Principal payments	(4,868)	(36,619)
Interest payment	(559)	(30,206)
Interest incurred	934	28,959
Corporate restructuring	12,299	-
<b>Balance at September 30, 2023</b>	<b>24,761</b>	<b>386,940</b>
<b>Balance at December 31, 2023</b>	<b>22,356</b>	<b>412,345</b>
Addition	15,439	161,724
Write-offs	(377)	(1,129)
Principal payments	(8,105)	(31,911)
Interest payment	(3,501)	(44,160)
Interest incurred	1,712	37,243
<b>Balance at September 30, 2024</b>	<b>27,524</b>	<b>534,112</b>
<b>Current</b>	<b>10,284</b>	<b>53,980</b>
<b>Non-current</b>	<b>17,240</b>	<b>480,132</b>

As of September 30, 2024, the breakdown of balance is as follows:



	Parent Company	Consolidated
2024	3,252	24,797
2025	12,058	97,432
2026	6,383	89,600
2027	3,894	84,916
>2028	13,825	918,830
<b>Total</b>	<b>39,412</b>	<b>1,215,575</b>
<b>Embedded interest</b>	<b>(11,888)</b>	<b>(681,463)</b>
<b>Lease liabilities</b>	<b>27,524</b>	<b>534,112</b>

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 September 30, 2024, 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:

	Parent Company		Consolidated	
	IFRS 16	Projected inflation	IFRS 16	Projected inflation
Right-of-use assets, net	26,041	28,904	522,870	669,274
Lease liabilities	27,524	30,552	534,112	723,084
Depreciation expenses	(3,755)	(5,672)	(42,967)	(54,155)
Financial expenses	(1,712)	(2,089)	(37,243)	(46,940)

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

As mentioned in Note 10, the company has Built To Suit contracts in progress for the construction of hospital buildings, which have not yet met the recognition criteria established by IFRS 16 (CPC 06) and, therefore, have not been accounted for. In just one contract, assumptions were reached in which, in the event of cancellation by both parties, the party that requested the cancellation will incur losses relating to compensatory fines equivalent to 100% of the result of multiplying the full lease, corresponding to R\$ 700 per month, by the remaining lease term discounted at the rate in force, equivalent to R\$ 65,397. The lease will last 30 years from the date of taking possession of the building.

Accounting for the termination fine would only be required if there was a real and concrete expectation of contractual termination that met the conditions provided for in the contract, and the Oncoclínicas Group has no intention of terminating the contract.

#### 14. SUPPLIERS

The amounts recorded as suppliers are mainly represented by balances payable to domestic suppliers of medicine, hospital supplies, medical services and sundry suppliers. 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	
			09/30/2024	12/31/2023	09/30/2024	12/31/2023
Financing	CDI + 2.5–4.99% p.a. IPCA + 0.9958–1.9611% p.a. 5–11.67% p.a.	09/08/2031	-	-	41,099	50,620
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	418,169	190,917	926,509	406,279
CRI	CDI + 1.16–1.191% p.a.	10/17/2033	1,506,473	1,500,397	1,506,473	1,500,397
Law 4131 (ii)	CDI + 1.75–1.8% p.a.	03/17/2026	198,151	47,375	198,151	376,266
FINEP (iii)	TJLP + 0.5% p.a.	12/15/2031	59,438	65,245	59,438	65,245
			<b>2,182,231</b>	<b>1,803,934</b>	<b>2,731,670</b>	<b>2,398,807</b>
Current			<b>610,225</b>	<b>203,009</b>	<b>727,546</b>	<b>351,063</b>
Non-current			<b>1,572,006</b>	<b>1,600,925</b>	<b>2,004,124</b>	<b>2,047,744</b>

(i) On March 27, 2024, funding was raised totaling R\$ 25,000 with remuneration interest corresponding to CDI+1.80%.

On March 28, 2024, funding was raised totaling R\$ 50,000 with remuneration interest corresponding to CDI+1.547%.

On April 2, 2024, Working Capital was raised for a total of R\$ 300,000 with remuneration interest corresponding to CDI+1.86%.

On May 6, 2024, funding was raised totaling R\$ 300,000 with remuneration interest corresponding to CDI+0.75%.

On August 30, 2024, funding was raised totaling R\$ 30,000 with remuneration interest corresponding to CDI+1.80%.

(ii) On March 8, 2024, a loan of US\$ 6,073 (R\$ 30,000) was obtained with an annual interest rate of 6.20% p.a. This obligation was converted through a derivative financial instrument (swap) to an interest rate of CDI+1.80%.

On March 14, 2024, a loan of US\$ 6,032 (R\$ 30,000) was obtained with an annual interest rate of 6.17% p.a. This obligation was converted through a derivative financial instrument (swap) to an interest rate of CDI+1.75%.

On March 22, 2024, a loan of US\$ 5,980 (R\$ 30,000) was obtained with an annual interest rate of 6.29% p.a. This obligation was converted through a derivative financial instrument (swap) to an interest rate of CDI+1.75%.

On April 2, 2024, a loan of US\$ 16,969 (R\$ 85,000) was obtained with an annual interest rate of 7.16% p.a. This obligation was converted through a derivative financial instrument (swap) to an interest rate of CDI+1.80%.

(iii) The Company has a financing agreement with FINEP in the total amount of R\$ 93,462, of which only R\$ 68,671 of principal had already been released to the Company.

Derivative instruments – swap	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current and non-current assets	23,980	36,951	23,980	36,951
Current and non-current liabilities	38,039	-	38,039	1,623
<b>Total loans, financing and debt securities, net of swaps</b>	<b>2,196,290</b>	<b>1,766,983</b>	<b>2,745,729</b>	<b>2,363,479</b>

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.

As of September 30, 2024, the weighted average cost of swaps is approximately 100% of the CDI rate + 1.54% p.a. The asset and liability position is disclosed in Note 28.

Changes in loan and financing balances, for the nine-month period ended September 30, 2024 and September 30, 2023, for the Group are presented below:

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>559,621</b>	<b>1,360,179</b>
New companies	-	2,659
Additions	14,126	515,495
Interest incurred	55,149	143,818
Amortization of loan costs	1,866	3,652
Payment of principal	(94,896)	(458,706)
Exchange-rate change	315	(2,598)
Payment of financial charges	(73,718)	(129,609)
Corporate restructuring	341,344	-
<b>Balance at September 30, 2023</b>	<b>803,807</b>	<b>1,434,890</b>
<b>Balance at December 31, 2023</b>	<b>1,803,934</b>	<b>2,398,807</b>
Additions	577,275	901,290
Interest incurred	136,408	184,067
Amortization of loan cost	9,292	11,239
Payment of principal	(228,348)	(609,645)
Adjustment to fair value	13,500	13,500
Exchange-rate change	7,807	12,437
Payment of financial charges	(137,637)	(180,025)
<b>Balance at September 30, 2024</b>	<b>2,182,231</b>	<b>2,731,670</b>

Loan and financing settlement flow is as follows:

Settlement flow	Parent Company	Consolidated
2024	391,593	439,371
2025	224,910	308,070
2026	85,328	428,230
2027	244,323	288,881
2028	219,509	240,670
>2029	1,016,568	1,026,448
<b>Total</b>	<b>2,182,231</b>	<b>2,731,670</b>

The Company has credit facilities with banks for use in working capital management, acquisition of hospital equipment for the Oncoclínicas Group's clinics, construction works in Group's clinics and acquisition of new clinics.

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

On September 30, 2024, the Group is in compliance with non-financial and financial covenants of its loans and financing contracts. Financial indicator compliance requirements are measured annually.

#### Loan cost capitalized

For the nine-month period ended September 30, 2024, the Company capitalized interest on loans attributed to qualifying assets totaling R\$ 3,996 (R\$ 8,677 as of September 30, 2023).

#### 16. DEBENTURES

See below the breakdown of the debenture balances for the nine-month period ended September 30, 2024 and for the year ended December 31, 2023 of the Group:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Debentures	1,802,807	749,610	2,519,685	1,744,323
<b>Total</b>	<b>1,802,807</b>	<b>749,610</b>	<b>2,519,685</b>	<b>1,744,323</b>
<b>Current</b>	<b>76,590</b>	<b>8,888</b>	<b>173,939</b>	<b>55,967</b>
<b>Non-current</b>	<b>1,726,217</b>	<b>740,722</b>	<b>2,345,746</b>	<b>1,688,356</b>

On April 10, 2024, the 11<sup>th</sup> Debenture Issue was raised for a total of R\$ 800,000 with remuneration interest corresponding to CDI + 1.40% p.a.

On May 15, 2024, a partial settlement of the 1<sup>st</sup> Debenture Issue of Centro Paulista de Oncologia in the amount of R\$ 289,243 was made.

On September 19, 2024, the 12<sup>nd</sup> Debenture Issue was raised for a total of R\$ 190,000 with remuneration interest corresponding to CDI + 1.70% p.a.

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 nine-month periods ended September 30, 2024 and September 30, 2023 for the Group are as follows:

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>746,260</b>	<b>1,745,163</b>
Amortization of debenture costs	1,674	2,997
Interest incurred	82,831	197,967
Payment of financial charges	(51,970)	(152,505)
<b>Balance at September 30, 2023</b>	<b>778,795</b>	<b>1,793,622</b>

<b>Balance at December 31, 2023</b>	<b>749,610</b>	<b>1,744,323</b>
Additions	983,381	976,116
Amortization of debenture cost	2,115	4,064
Interest incurred	114,238	200,167
Payment of principal	-	(289,244)
Payments of financial charges	(46,537)	(115,741)
<b>Balance at September 30, 2024</b>	<b>1,802,807</b>	<b>2,519,685</b>

The settlement flow can be demonstrated as follows:

Settlement flow	Parent Company	Consolidated
2024	76,590	113,454
2025	-	189,751
2026	62,888	252,639
2027	686,502	876,253
2028	122,280	233,041
>2029	854,547	854,547
<b>Total</b>	<b>1,802,807</b>	<b>2,519,685</b>

As of September 30, 2024, the Group is in compliance with non-financial and financial covenants of its debenture contracts. Financial indicator compliance requirements are measured annually.

## 17. SOCIAL CHARGES

The amounts recorded as social charges are stated as follows:

Description	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Salaries, social charges, and other remuneration (a)	44,008	58,600	143,626	129,407
Share-based payment program (b)	9,378	5,538	9,378	5,538
<b>Total</b>	<b>53,386</b>	<b>64,138</b>	<b>153,004</b>	<b>134,945</b>
<b>Current</b>	<b>44,008</b>	<b>58,600</b>	<b>143,626</b>	<b>129,407</b>
<b>Non-current</b>	<b>9,378</b>	<b>5,538</b>	<b>9,378</b>	<b>5,538</b>

(a) 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) 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
WITHHOLDING INCOME TAX (IRRF)	6,094	4,987	9,631	8,306
ISSQN	12,552	12,490	47,817	39,782
PIS and COFINS	1,577	116	39,874	25,905
Federal withholdings	1,035	183	5,101	3,148
Taxes in installments (i)	20,342	941	115,398	14,680
TAX ON FINANCIAL OPERATIONS (IOF)	3,425	3,428	3,735	3,763
Other	869	1,099	7,852	5,726
<b>Total</b>	<b>45,894</b>	<b>23,244</b>	<b>229,408</b>	<b>101,310</b>
<b>Current</b>	<b>41,537</b>	<b>22,120</b>	<b>179,293</b>	<b>89,637</b>
<b>Non-current</b>	<b>4,357</b>	<b>1,124</b>	<b>50,115</b>	<b>11,673</b>

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

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Municipal	819	941	1,667	1,280
Federal (a)	19,523	-	113,731	13,400
<b>Total</b>	<b>20,342</b>	<b>941</b>	<b>115,398</b>	<b>14,680</b>

a) In March 2024, the Company joined the “Incentivized Self-Regularization of Federal Taxes” program, according to Law 14.740, enacted on November 29, 2023, which established the program that consisted of the possibility of including debts of federal taxes and contributions in an installment payment program, with 100% reductions in fines and interest on such debts. In addition to the reductions and the payment in up to 48 installments, the self-regularization program allowed the payment of 50% of the amounts due through offsetting with accumulated tax loss carryforwards (deferred tax assets). The legislation provided for, in addition to offsetting own tax losses, the possibility of using balances from subsidiaries, associated companies and parent companies.

The Group recorded an amount of R\$ 117,733 under federal installment payment, of which R\$ 93,562 refers to Income Tax/Social Contribution and PIS/COFINS obligations that were provisioned as of December 31, 2023 (presented net of the amounts recoverable of the same nature, due to the Company’s expectation of offsetting the balances with the respective balances of recoverable taxes). The effect on the statement of income for the quarter was R\$ 8,625. Of the total recognized values, the amount of R\$ 15,669 was recorded as a contra entry to indemnifiable assets, considering that they will be indemnified by the sellers of the acquired companies, as mentioned in Note 09.

Finally, the Company will use deferred tax credits on tax losses and negative social contribution basis in the amount of R\$ 54,267 to offset the balances included in the “Self-Regularization” program.

## 19. ACCOUNTS PAYABLE FOR ACQUISITIONS

Subsidiaries and associated companies acquired	Parent Company	
	09/30/2024	12/31/2023
Centro Paulista de Oncologia S.A.	1,394	2,196
Núcleo de Oncologia da Bahia S.A.	45,239	43,217
Aliança Instituto de Oncologia S.A.	67,855	65,662
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	36,855	35,663
Oncoclínica – Centro de Tratamento Oncológico S.A.	-	307,198
Oncocentro Imagem Serviços Médicos Ltda.	14	-
Idengene Medicina Diagnóstica S.A.	11,718	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	7,923	11,498
CTR - Centro de Tratamento Radioterápico Ltda.	2,171	3,039
<b>Total</b>	<b>173,169</b>	<b>468,473</b>
<b>Current</b>	<b>23,778</b>	<b>54,828</b>
<b>Non-current</b>	<b>149,391</b>	<b>413,645</b>

Subsidiaries and associated companies acquired	Consolidated	
	09/30/2024	12/31/2023
Multihemo Serviços Médicos S.A.	71,572	72,436
Hospital de Oncologia do Méier	8,008	14,642
Pro Onco Centro de Tratamento Oncológico S.A.	-	3,170
Instituto Materno Infantil de Minas Gerais S.A.	25,941	25,066
Centro Paulista de Oncologia S.A.	1,394	2,196
CPO – Centro Paraibano de Oncologia S.A.	17,762	17,128
Hematológica – Clínica de Hematologia S.A.	27,002	26,449
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	7,923	11,498
CTR - Centro de Tratamento Radioterápico Ltda.	2,171	3,039
CAM/CLION Group	41,302	83,732
Cemise Group	-	6,156
Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda	-	5,050
Complexo Hospitalar Uberlândia S.A.	65,169	59,771
UMC Imagem Ltda. and Instituto do Coração do Triângulo Mineiro Ltda.	1,843	1,707
Medsir	911	1,479
Clínica de Mastologia da Bahia S.A.	714	655
Aliança Instituto de Oncologia S.A.	68,169	65,965
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	37,025	35,827
Cardiomobile Cardiologia Móvel Ltda.	538	520
Instituto Paulista de Oncologia e Cuidados Paliativos Ltda	2,613	5,463
Onkos Participações Oncologia Ltda	50,994	99,499
Núcleo de Oncologia da Bahia S.A.	45,239	43,217
Oncoclínicas Participações Minas Gerais S.A.	3,422	4,818
Radiogroup Participações S.A.	-	880
Utraimagem Ltda	1,365	1,320
Giordani Camicia Serviços Médicos Ltda – Kaplan Uruguaiana	627	804
Oncohemato Recife Ltda. (i)	115,193	-
<b>Total</b>	<b>596,897</b>	<b>592,487</b>
<b>Current</b>	<b>100,002</b>	<b>162,056</b>
<b>Non-current</b>	<b>496,895</b>	<b>430,431</b>

(i) Refers to the investment agreement signed between Unimed Recife and Multihemo Serviços Médicos Ltda. totaling R\$ 280,000, according to Note 12.

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

	<b>Parent Company</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
Accounts payable from acquisition of interest	21,827	321,268
Put options (a)	45,239	43,217
Earnouts (b)	106,103	103,988
<b>Total acquisitions payable</b>	<b>173,169</b>	<b>468,473</b>

	<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
Accounts payable from acquisition of interest	215,250	160,147
Put options (a)	92,978	95,235
Earnouts (b)	288,669	337,105
<b>Total acquisitions payable</b>	<b>596,897</b>	<b>592,487</b>

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

(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.

Accounts payable for acquisitions of Companies include Purchase and Sale Agreements resulting from withholding of installments of the amount payable. 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 September 30, 2024 is R\$ 336,408 (R\$ 389,123 as of December 31, 2023).

Changes in accounts payable for acquisitions are as follows:

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2022</b>	<b>103,948</b>	<b>769,867</b>
Additions	541,608	472,137
Price adjustment	-	54
Interest incurred	8,509	34,672
Call options	-	492
Adjustment to present value (ii)	2,476	8,271
Adjustment to fair value (ii)	2,964	14,244
Payment of principal	(50,485)	(295,211)
Interest payment	(4,024)	(15,072)
Debt transfer	46,044	-
Corporate restructuring	92,227	-
<b>Balance at September 30, 2023</b>	<b>743,267</b>	<b>989,454</b>



<b>Balance at December 31, 2023</b>	<b>468,473</b>	<b>592,487</b>
Additions (i)	11,743	325,644
Interest incurred	5,453	23,195
Exchange-rate change	-	240
Adjustment to present value (ii)	286	4,319
Adjustment to fair value (ii)	2,022	6,815
Payment of principal	(314,808)	(346,866)
Payment of financial charges	-	(8,937)
<b>Balance at September 30, 2024</b>	<b>173,169</b>	<b>596,897</b>

(i) Substantially refers to the acquisition of the equity interest held by Unimed Recife in the company Oncohemato Recife Ltda., in accordance with the partnership agreement signed in February 2024.

Additionally, it refers to the acquisition of additional participation in the capital of the companies Yukon Oncologia e Participações S.A. and Angará Participações S.A.

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

Settlement flow	Parent Company	Consolidated
2024	11,733	21,762
2025	12,045	156,422
2026	13,442	151,907
2027	7,529	21,580
2028	128,420	129,507
2029	-	58,121
>2030	-	57,598
<b>Total</b>	<b>173,169</b>	<b>596,897</b>

## 20. OTHER LIABILITIES

Description	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Exclusivity right (a)	5,849	7,626	34,655	48,099
Redemption of shares (c)	113	113	11,135	15,625
Partnership payable CSSJ	-	-	16,970	16,970
HSI operation	-	-	7,466	-
Obligation payable - Fundação Ary	1014	1,341	1014	1,341
Dana Farber (b)	48,821	47,985	48,821	47,985
Other accounts payable	12,340	1,867	13,513	5,799
<b>Total</b>	<b>68,137</b>	<b>58,932</b>	<b>133,574</b>	<b>135,819</b>
<b>Current</b>	<b>25,694</b>	<b>18,122</b>	<b>72,481</b>	<b>74,659</b>
<b>Non-current</b>	<b>42,443</b>	<b>40,810</b>	<b>61,093</b>	<b>61,160</b>

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, by the non-controlling shareholders of the following entities controlled by the Group.

## 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil	8	2	22,675	24,465
Tax	9,342	9,117	18,870	16,786
Labor	588	493	7,908	9,299
	<b>9,938</b>	<b>9,612</b>	<b>49,453</b>	<b>50,550</b>

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\$ 35,195 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
<b>Balance at December 31, 2022</b>	<b>82</b>	<b>61,618</b>
Restatement of indemnifiable asset	139	3,167
Reversal of provision	(70)	(10,305)
Formation	114	6,762
Corporate restructuring	10,182	-
<b>Balance at September 30, 2023</b>	<b>10,447</b>	<b>61,242</b>
<b>Balance at December 31, 2023</b>	<b>9,612</b>	<b>50,550</b>
Restatement of indemnifiable asset	231	(2,965)
Reversal of provision	(502)	(4,779)
Formation	597	6,647

**Balance at September 30, 2024****9,938****49,453**

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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil (i)	3,757	3,411	53,593	46,751
Labor (ii)	2,063	778	26,470	18,417
Tax (iii)	1,399	3,897	29,350	4,369
	<b>7,219</b>	<b>8,086</b>	<b>109,413</b>	<b>69,537</b>

(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: In the judicial level, we highlight the tax foreclosure filed to collect PIS, COFINS, CSLL and IRPJ previously included in the installment plan regulated by Law 11941/09 on behalf of Núcleo de Oncologia Bahia. In the administrative level, the Brazilian Federal Revenue Service assessed the Instituto Materno Infantil de Minas Gerais and Núcleo de Hematologia e Transplante de Medula for non-collection of social security contributions and third-party contributions on the employee payroll, with fines and interest. Said assessments can be classified as indemnifiable losses in the event of an unfavorable decision. Moreover, the Federal Revenue Service also assessed the Parent Company for incorrect tax classification of an imported product, resulting in additional IPI, PIS and COFINS charges, plus a fine. Defenses and appeals were filed in all cases, which are pending judgment.

Approximately R\$ 19,324 of the possible tax loss actions, if confirmed, will be classified as compensable losses, as they are related to events that occurred prior to the date of acquisition of the companies by the Oncoclínicas Group.

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 September 30, 2024 and December 31, 2023, judicial deposits are stated as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil	-	-	5	5
Tax (i)	21,407	9,210	60,721	17,309
Labor (ii)	622	56	3,085	1,320
<b>Total</b>	<b>22,029</b>	<b>9,266</b>	<b>63,811</b>	<b>18,634</b>

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

(i) Oncoclínicas understands that debts from the period from November 2023 to March 2024 are eligible for inclusion in the Self-Regularization Program. To this end, we have suspended the payment of federal tax debts for inclusion in the program. In view of the RFB's opposing understanding, we filed a Writ of Mandamus to seek the right to include such debts in the program. Due to the judicial discussion, it was necessary for us to deposit the principal value of the taxes owed, along with any fines and interest, judicially, thus guaranteeing the total amount of the debt. Therefore, the amounts of fines and interest deposited in the judicial account were provisioned. The chances of success are possible and there is an expectation of lifting the full amounts of fines and interest, adjusted by the Selic rate, in case of success of the thesis. The total amount deposited for this discussion is R\$ 49,612;

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\$ 4,365;

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\$ 5,755 in deposit;

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

## 22. SHAREHOLDERS' EQUITY

### (a) Capital

As of September 30, 2024, the Company's capital is R\$ 3,147,024 (R\$ 2,454,716 as of December 31, 2023), represented by six hundred and fifty-one million, seven hundred and fifty-six thousand, three hundred and thirteen (651,756,313) common shares (527,481,598 common shares as of December 31, 2023).

On July 10, 2024, the capital increase was approved upon the issue of 115,384,616 (one hundred and fifteen million, three hundred and eighty-four thousand, six hundred and sixteen) new shares, with a total value of R\$ 1,500,000, of which R\$ 807,692 of this amount were allocated to the capital reserve.

As of August 09, 2024, a capital increase was made through the issue of four million, three hundred and seventy-six thousand, three hundred and fifty (4,376,350) new shares, in the total amount of two reais (R\$ 2.00), with the issue price having been set under the terms of the subscription warrants issued by the Company during the business combination process of the Unity Group in 2022.

As of September 05, 2024, there was a capital increase, through the issue of four million, five hundred and thirteen thousand, seven hundred and forty-nine (4,513,749) new shares, in the total amount of seventy-three reais (R\$ 73.00), with the issue price having been set under the terms of the subscription warrants issued by the Company during the business combination process of the Unity Group in 2022.

As of September 30, 2024 and December 31, 2023, the shareholding structure is comprised of:

Shareholder	Position on September 30, 2024		Position on December 31, 2023	
	Voting capital	Common shares	Voting capital	Common shares
Goldman Sachs	36.81%	239,883,512	45.48%	239,883,512
Bruno Ferrari	8.41%	54,843,186	3.10%	16,403,879
Banco Master	19.90%	129,679,374	-	-
Management	0.61%	3,944,586	0.75%	3,944,586
Treasury	2.91%	18,963,632	3.64%	19,196,692
Free Float	31.37%	204,442,023	47.03%	248,052,929
	<b>100.00%</b>	<b>651,756,313</b>	<b>100.00%</b>	<b>527,481,598</b>

b) Treasury shares

During the nine-month period ended September 30, 2024, two hundred and thirty-three thousand and sixty (233,060) shares were settled due to the exercise of the share-based payment program.

The total number of treasury shares on September 30, 2024 and December 31, 2023, is as follows:

	Unit price	Quantity of shares	Total
<b>Balance at December 31, 2023</b>	<b>5.40213</b>	<b>19,196,692</b>	<b>103,703</b>
Settled during the period	9.55119	(233,060)	(2,226)
<b>Balance at September 30, 2024</b>	<b>5.35114</b>	<b>18,963,632</b>	<b>101,477</b>

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\$ 15,806 as of September 30, 2024 (R\$ 31,455 as of September 30, 2023) derived from options vested in the period.

During the nine-month period ended September 30, 2024, the Company settled a total of two hundred and thirty-three thousand and sixty (233,060) shares related to the exercise of vested shares and canceled a total of one million, sixty-six thousand, seven hundred and forty (1,066,740) in stock options. The fair value of the options upon settlement was R\$ 2,226.

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

	<b>Options</b>
<b>Balance at December 31, 2023</b>	<b>50,502,452</b>
Settled during the period	(233,060)
Canceled during the period	(1,066,740)
<b>Balance at September 30, 2024</b>	<b>49,202,652</b>

d) Expenditures with offering of shares

The amount of R\$ 5,126 refers to expenses incurred with the issue of new shares in July 2024.

e) Acquisition of equity interest with non-controlling shareholders and transactions with partners.

i. The amount of R\$ 20,401 refers to the acquisition of a percentage, as presented in Note 10, of the company Angará Participações S.A. in the amount of R\$ 14,687 and Instituto Materno Infantil S.A. in the amount of R\$ 5,714.

The effect on non-controlling shareholders' equity was a loss of R\$ 13,031 and a gain of R\$ 5,254, respectively. Additionally, the loss of R\$ 17,001 refers to the acquisition of a percentage of the company Yukon Oncologia e Participações S.A. by the company Núcleo de Oncologia da Bahia S.A.

ii. During the nine-month period ended September 2024, there were transactions between partners that affected the parent company's shareholders' equity by R\$ 601 and R\$ 321 on non-controlling interests.

## 23. REVENUES

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

Description	Parent Company			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
<b>Gross revenue:</b>				
Health services	783,686	205,435	247,828	77,155
<b>Sales taxes and other deductions:</b>				
PIS on sales	(5,057)	(1,289)	(1,697)	(485)
COFINS on sales	(23,454)	(5,951)	(7,834)	(2,241)
ISS on sales	(16,713)	(5,848)	(4,698)	(2,138)
Provision for expected credit loss and disallowance	(4,930)	(6,931)	672	(5,347)
	<b>(50,154)</b>	<b>(20,019)</b>	<b>(13,557)</b>	<b>(10,211)</b>
<b>Net revenue</b>	<b>733,532</b>	<b>185,416</b>	<b>234,271</b>	<b>66,944</b>

Description	Consolidated			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
<b>Gross revenue:</b>				
Health services	5,089,556	4,425,725	1,745,085	1,545,997
<b>Sales taxes and other deductions:</b>				
PIS on sales	(32,842)	(27,211)	(10,683)	(8,889)
COFINS on sales	(147,103)	(125,298)	(49,048)	(43,129)
ISS on sales	(124,269)	(106,823)	(42,276)	(36,725)
Provision for expected credit loss and disallowance	(124,155)	(111,863)	(8,187)	(55,706)
	(428,369)	(371,195)	(110,194)	(144,449)
<b>Net revenue</b>	<b>4,661,187</b>	<b>4,054,530</b>	<b>1,634,891</b>	<b>1,401,548</b>

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.

The concentration of the Company's gross revenue is distributed in such a way that, in the nine-month period ended September 30, 2024, only one customer concentrated a share greater than 14% of gross revenue and all other customers, if analyzed individually, were responsible for volumes below 10% of the Company's total net revenue. Furthermore, the two customers with the highest concentration combined account for less than 24% of the Company's total gross revenue.

## 24. COSTS AND EXPENSES BY TYPE

	Parent Company			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
Medical and medication costs	(348,482)	(94,376)	(122,600)	(23,907)
Personnel and charges	(202,375)	(172,164)	(70,254)	(63,510)
Stock option plan expense	(21,872)	(35,132)	(5,775)	(13,948)
Outsourced services	(140,529)	(47,127)	(67,997)	(17,801)
Rent and condominium	(2,952)	(1,074)	(696)	(351)
Infrastructure	(6,464)	(3,471)	(1,987)	(1,218)
Traveling	(9,126)	(4,443)	(5,302)	(1,543)
Use and consumption	(2,273)	(1,127)	(695)	(416)
Communication	(21,512)	(8,879)	(8,589)	(4,857)
Depreciation and amortization	(56,934)	(35,993)	(20,100)	(15,386)
Provision to tax, labor, civil risks	(95)	(44)	(112)	(96)
Apportionment of expenses (i)	292,878	232,220	79,950	88,897
Other revenues (expenses)	(19,046)	(13,251)	(4,549)	(6,972)
	<b>538,782</b>	<b>(184,861)</b>	<b>(228,706)</b>	<b>(61,108)</b>

Cost of services rendered	(371,342)	(101,940)	(129,763)	(26,784)
Administrative expenses	(168,390)	(82,244)	(99,799)	(33,768)
Other operating revenues (expenses)	950	(677)	856	(556)
<b>Total</b>	<b>(538,782)</b>	<b>(184,861)</b>	<b>(228,706)</b>	<b>(61,108)</b>

**Consolidated**

	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
Medical and medication costs	(2,700,044)	(2,307,182)	(947,581)	(799,160)
Personnel and charges	(654,870)	(595,157)	(221,531)	(206,636)
Stock option plan expense	(21,872)	(35,132)	(5,775)	(13,948)
Outsourced services	(298,716)	(183,331)	(127,650)	(59,096)
Rent and condominium	(22,460)	(16,255)	(8,401)	(5,046)
Infrastructure	(40,763)	(41,341)	(12,421)	(11,886)
Traveling	(17,040)	(10,554)	(7,627)	(3,609)
Use and consumption	(40,171)	(26,079)	(12,791)	(9,617)
Communication	(26,232)	(14,617)	(10,056)	(6,509)
Depreciation and amortization	(209,464)	(191,491)	(72,082)	(68,533)
Provision to tax, labor, civil risks	(1,868)	3,543	(1,031)	(1,718)
Other revenues (expenses)	(47,009)	(49,336)	(14,253)	(29,218)
	<b>(4,080,509)</b>	<b>(3,466,932)</b>	<b>(1,441,199)</b>	<b>(1,214,976)</b>

Cost of services rendered	(3,103,847)	(2,612,719)	(1,086,799)	(905,766)
Administrative expenses	(983,845)	(868,204)	(355,756)	(308,746)
Other operating revenues (expenses)	7,183	13,991	1,356	(464)
<b>Total</b>	<b>(4,080,509)</b>	<b>(3,466,932)</b>	<b>(1,441,199)</b>	<b>(1,214,976)</b>

- 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**

	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
<b>Financial revenues</b>				
Yields from interest earning bank deposits	62,762	23,113	54,238	5,985
Discounts obtained	491	141	73	6
Interest receivable on loans with related parties (Note 29)	50,634	40,229	20,176	16,110
Derivative financial liability instrument ("swap")	22,197	14,382	5,022	-
Positive exchange-rate changes	6,299	10,358	6,296	1,115
PIS/COFINS on financial revenue	(5,556)	(3,474)	(3,845)	(1,443)
Adjustment to fair value	14,626	-	5,592	-
Other financial revenues	10,711	11,222	8,216	8,918
	<b>162,164</b>	<b>95,971</b>	<b>95,768</b>	<b>30,691</b>

## Financial expenses



Expenses with interest on loans	(145,700)	(57,015)	(43,691)	(19,457)
Interest on debenture expenses	(116,353)	(84,505)	(49,303)	(28,477)
TAX ON FINANCIAL OPERATIONS (IOF)	(2,504)	(3,867)	(536)	(853)
Expenses with interest on acquisitions	(5,453)	(8,509)	(3)	(5,952)
Bank fees	(442)	(378)	(108)	(161)
Foreign-exchange loss	(20,843)	(7,192)	(3,361)	(4,096)
Discounts granted	(224)	(9)	(35)	(1)
Interest on liabilities from loans with related parties	(15,210)	(38,162)	(3,264)	(12,304)
Derivative financial instrument (liabilities) ("swap")	(92,230)	(11,214)	(25,841)	(9,256)
Interest on lease liabilities	(1,712)	(934)	(699)	(360)
Adjustment to present value	(4,550)	(4,746)	(890)	(226)
Adjustment to fair value	(30,148)	(2,964)	(28,800)	(1,541)
Other financial expenses	(12,060)	(7,462)	(3,817)	(2,773)
	<b>(447,429)</b>	<b>(226,957)</b>	<b>(160,348)</b>	<b>(85,457)</b>
<b>Finance result</b>	<b>(285,265)</b>	<b>(130,986)</b>	<b>(64,580)</b>	<b>(54,766)</b>

	Consolidated			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
<b>Financial revenues</b>				
Yields from interest earning bank deposits	87,013	57,178	62,592	20,069
Discounts obtained	5,377	3,358	1,181	1,036
Interest receivable on loans with related parties (Note 29)	1,960	12,219	1,366	3,818
Derivative financial liability instrument ("swap")	25,241	17,205	5,023	1,186
Positive exchange-rate changes	17,830	17,138	11,632	3,355
PIS/COFINS on financial revenue	(9,855)	(9,175)	(5,288)	(3,390)
Adjustment to fair value	14,626	2,112	5,592	-
Other financial revenues	16,462	24,055	11,475	10,127
	<b>158,654</b>	<b>124,090</b>	<b>93,573</b>	<b>36,201</b>
<b>Financial expenses</b>				
Expenses with interest on loans	(192,061)	(147,470)	(60,158)	(49,425)
Interest on debenture expenses	(204,231)	(200,964)	(77,783)	(67,414)
TAX ON FINANCIAL OPERATIONS (IOF)	(10,533)	(12,599)	(3,381)	(3,117)
Expenses with interest on acquisitions	(23,195)	(34,672)	(2,246)	(12,167)
Bank fees	(1,023)	(1,499)	(251)	(593)
Foreign-exchange loss	(32,567)	(11,001)	(9,220)	(7,208)
Discounts granted	(4,639)	(3,120)	(3,102)	(1,391)
Derivative financial instrument (liabilities) ("swap")	(92,910)	(17,666)	(26,521)	(9,808)
Interest on lease liabilities	(37,243)	(28,959)	(16,270)	(8,691)
Adjustment to present value	(9,571)	(11,950)	(2,572)	(3,303)
Adjustment to fair value	(34,941)	(16,356)	(30,303)	(5,546)
Interest on drawee risk	-	(6,986)	-	-
Other financial expenses	(28,806)	(27,783)	(3,568)	(13,553)
	<b>(671,720)</b>	<b>(521,025)</b>	<b>(235,375)</b>	<b>(182,216)</b>
<b>Finance result</b>	<b>(513,066)</b>	<b>(396,935)</b>	<b>(141,802)</b>	<b>(146,015)</b>

## 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 September 30, 2024, 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 September 30, 2024 and 2023, the Company has shares for the share-based payment program, as mentioned in Note 22. Considering the net income situation calculated for the nine-month period ended September 30, 2024 and 2023, such instruments were considered in determining diluted earnings per share.

	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
<b>Income attributable to controlling shareholders</b>				
Basic earnings per share:	(3,046)	148,179	(15,940)	104,989
Weighted average number of outstanding shares and subscription warrant	601,245,934	520,956,224	584,094,496	515,839,362
<b>Basic earnings per share - in reais (R\$)</b>	<b>(0.0051)</b>	<b>0.2844</b>	<b>(0.0273)</b>	<b>0.2035</b>
<b>Diluted earnings per share:</b>				
Weighted average number of shares outstanding, subscription warrants and shares of the share-based payment program	607,632,419	532,114,678	571,815,910	526,997,817
<b>Diluted earnings per share - in reais (R\$)</b>	<b>(0.0050)</b>	<b>0.2785</b>	<b>(0.0279)</b>	<b>0.1992</b>

## 27. INCOME TAX AND SOCIAL CONTRIBUTION

The Company and most 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			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
Companies electing for the deemed income (a)	33,543	40,227	11,220	24,004
Companies electing for the taxable income (b)	(15,512)	(82,374)	34,706	(135,390)
	<b>(18,031)</b>	<b>(42,148)</b>	<b>45,926</b>	<b>(111,387)</b>

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

Consolidated

Revenues	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
Services	913,129	570,065	348,672	406,840
<b>Total</b>	<b>913,129</b>	<b>570,065</b>	<b>348,672</b>	<b>406,840</b>
Income tax assumption – 8%	73,050	45,605	27,894	32,547
Social contribution assumption – 12%	109,575	68,408	41,840	48,821
Other revenues	13,910	69,413	879	36,468
Income tax expense	13,044	17,253	4,315	10,352
Social contribution expense	11,114	12,404	3,845	7,676
Additional (10% on the surplus)	9,385	10,570	3,060	5,976
<b>Total income tax and social contribution expense</b>	<b>33,543</b>	<b>40,227</b>	<b>11,220</b>	<b>24,004</b>

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

	Parent Company			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
Income (loss) before income tax and social contribution	(59,351)	5,161	(17,181)	(38,029)
Nominal rate	34%	34%	34%	34%
<b>Nominal revenue (expense)</b>	<b>20,179</b>	<b>(1,755)</b>	<b>5,842</b>	<b>12,930</b>
<b>Adjustments to nominal expense (revenue)</b>				
Equity in net income of subsidiaries	10,596	46,101	14,224	3,706
Other permanent differences, net	(512)	(753)	2,346	(322)
Interest on capital	-	(7,019)	-	(5,372)
Tax credits formed	47,103	106,444	-	132,076
Tax credits not formed (**)	(21,061)	-	(21,170)	-
<b>Effective revenue (expense)</b>	<b>56,305</b>	<b>143,018</b>	<b>1,241</b>	<b>143,018</b>
<b>Current</b>	<b>(4,406)</b>	<b>-</b>	<b>1,241</b>	<b>-</b>
<b>Deferred</b>	<b>60,711</b>	<b>143,018</b>	<b>-</b>	<b>143,018</b>

	Consolidated			
	01/01/2024– 09/30/2024	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	07/01/2023– 09/30/2023
Income before income tax and social contribution	59,800	183,376	49,047	37,945
Nominal rate	34%	34%	34%	34%
<b>Nominal revenue (expense)</b>	<b>(20,332)</b>	<b>(62,348)</b>	<b>(16,676)</b>	<b>(12,901)</b>

**Adjustments to nominal expense (revenue)**

Equity in net income of subsidiaries	(2,656)	-	(967)	-
Other permanent differences, net	(4,604)	17,297	(408)	10,714
Effect of taxation of subsidiaries based on presumed income	29,743	11,240	13,335	13,869
Interest on capital	-	-	-	-
Tax credits formed (*)	47,103	75,959	-	99,705
Tax credits not formed (**)	(67,285)		(41,210)	
<b>Effective revenue (expense)</b>	<b>(18,031)</b>	<b>42,148</b>	<b>(45,926)</b>	<b>111,387</b>
<b>Current</b>	<b>(124,056)</b>	<b>(159,529)</b>	<b>(45,502)</b>	<b>(55,417)</b>
<b>Deferred</b>	<b>106,025</b>	<b>201,677</b>	<b>(424)</b>	<b>166,804</b>

(\*) The Company recognized tax credits for tax losses and negative basis of social contribution in the current year, calculated in previous years in the amount of approximately R\$ 47,103. The recognition of this tax credit is limited to the amount of taxable profits estimated by Management over a period of 10 years. As a result, a portion of the balances of tax losses, negative social contribution bases and temporary differences calculated in previous years is not recognized in the Financial Information.

(\*\*) The balances of tax loss, negative basis of social contribution and temporary differences calculated in previous years and in the period ended September 30, 2024 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Tax loss and negative basis of social contribution (*)	192,264	151,234	344,213	313,399
Swap	12,208	-	13,289	1,627
Provision for expected credit losses and disallowance	1,934	8,893	41,714	41,236
Provision on profit sharing	7,669	982	15,817	2,923
Provision for suppliers and risks	3,174	2,049	11,588	853
Provision for bonus	5,470	1,894	5,764	6,905
Leases	958	958	10,868	8,843
Surplus and deficit – Hospital Marcos Moraes	-	-	1,367	1,367
Adjustment to present value and adjustment to fair value	542	1,909	14,432	14,215
Funding cost of loans	2,761	2,761	2,959	3,809
Self-regularization (**)	5,379	-	56,383	-
<b>Total</b>	<b>232,359</b>	<b>170,680</b>	<b>518,394</b>	<b>395,177</b>
Lease liabilities	(1,870)	-	(5,289)	(2,596)
<b>Total</b>	<b>230,489</b>	<b>170,680</b>	<b>513,105</b>	<b>392,581</b>

(\*) The Company has deferred income tax and social contribution balances of a certain subsidiary of R\$ 25,724, which incurred tax losses in the last two fiscal years due to the reorganization of processes, administrative and operational restructuring implemented after the acquisition of control of said subsidiary. The Company's Management believes that it is not appropriate to form a provision for the realization of these tax credits, since the actions implemented in terms of new services and processes that will bring an effective increase in profitability have already proved to be effective and sufficient to recover the historical taxable profits.

(\*\*) 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 18. 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, in 2023, the Company recognized the deferred assets on tax losses and negative bases of social contribution and temporary differences, 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
2024	7,546	30,332	81,003	106,091
2025	28,780	16,515	115,293	44,387
2026	16,494	16,036	33,950	33,520
2027	13,191	15,399	28,301	16,921
2028	21,225	15,400	36,262	31,720
2029 onwards	143,253	76,998	218,297	159,942
<b>Total</b>	<b>230,489</b>	<b>170,680</b>	<b>513,105</b>	<b>392,581</b>

#### (c) Deferred income tax liabilities – Consolidated

	Consolidated	
	09/30/2024	12/31/2023
Deferred capital gain/loss on property, plant and equipment related to business combinations	7,070	7,070
Deferred tax use of goodwill	29,933	14,567
<b>Total</b>	<b>37,003</b>	<b>21,637</b>

## 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 (current 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 nine-month period ended September 30, 2024 and year ended December 31, 2023 is as follows:

	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and cash equivalents	4	487,287	41,496	621,400	550,704
Securities	5	1,217,728	270,680	1,658,674	302,194
Derivative instruments	28	23,980	36,951	23,980	36,951
Trade accounts receivable	6	376,722	389,149	2,490,532	1,857,217
Judicial deposits	21	22,029	9,266	63,811	18,634
Sales of ownership interest	9	10,166	9,551	11,127	10,750
Related parties	29	959,369	628,044	20,184	8,007
<b>Total</b>		<b>3,097,281</b>	<b>1,385,137</b>	<b>4,889,708</b>	<b>2,784,457</b>

#### Cash and cash equivalents, securities and derivative financial instruments

Balances held in current 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 widespread customer portfolio and the possibility of discontinuance of services to the beneficiaries of health insurance plans after a given default period.

#### Impairment losses

	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Trade accounts receivable	6	399,345	407,141	2,750,153	2,032,053
Provision for expected losses and disallowance	6	(22,623)	(17,992)	(259,621)	(174,836)
		<b>376,722</b>	<b>389,149</b>	<b>2,490,532</b>	<b>1,857,217</b>
<b>% of provision on the balances of trade accounts receivable</b>		<b>5.67%</b>	<b>4.42%</b>	<b>9.44%</b>	<b>8.60%</b>

As of September 30, 2024 and December 31, 2023, 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, except for credits guaranteed by legal instruments, as mentioned in Note 06. 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 sully the Oncoclínicas Group's reputation.

The table below analyzes the Oncoclínicas Group's non-derivative liabilities and derivative financial liabilities which are not settled in a net basis by the Oncoclínicas Group, per maturity intervals, corresponding to remaining period of balance sheet until 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	Book Balance in 2024	Total future flow	Parent Company					
				Future payment flow					
				2024	2025	2026	2027	2028	>2029
Suppliers	14	105,986	105,986	105,986	-	-	-	-	-
Loans and financing	15	2,182,231	3,213,242	380,732	417,424	259,608	418,465	365,224	1,371,789
Debentures	16	1,802,807	2,689,856	94,822	227,028	289,519	910,237	250,451	917,799
Derivative financial instruments		38,039	38,039	17,322	-	-	-	-	20,717
Partnerships	20	1,014	1,028	345	683	-	-	-	-
Exclusivity right	20	5,849	11,681	1,711	1,883	1,358	1,224	1,142	4363
Dana Farber	20	48,821	84,727	751	12,984	14,199	14,199	14,199	28,395
Related parties	29	187,173	219,672	-	74,961	144,711	-	-	-
Accounts payable for acquisitions	19	173,169	221,131	11,733	12,794	15,783	10,382	170,439	-
<b>Total</b>		<b>4,545,089</b>	<b>6,585,362</b>	<b>613,402</b>	<b>747,757</b>	<b>725,178</b>	<b>1,354,507</b>	<b>801,455</b>	<b>2,343,063</b>

	Note	Book Balance in 2024	Total future flow	Consolidated					
				Future payment flow					
				2024	2025	2026	2027	2028	>2029
Suppliers	14	989,002	989,002	989,002	-	-	-	-	-
Loans and financing	15	2,731,670	3,869,125	434,673	559,300	635,693	469,048	387,854	1,382,557
Derivative financial instruments	15	38,039	38,039	17,322	-	-	-	-	20,717
Debentures	16	2,519,685	3,641,332	153,100	508,840	544,315	1,139,344	377,934	917,799
Partnerships	20	25,450	25,464	24,781	683	-	-	-	-
Exclusivity right	20	34,655	54,712	6,008	15,243	14,441	8,369	2,415	8236
Redemption of shares	20	11,135	11,476	-	3,774	3,791	3,911	-	-
Dana Farber	20	48,821	84,727	751	12,984	14,199	14,199	14,199	28,395
Related parties	29	7,829	7,830	46	7,784	-	-	-	-
Accounts payable for acquisitions	19	596,897	693,902	21,894	161,101	174,418	25,721	171,822	138,946
<b>Total</b>		<b>7,003,183</b>	<b>9,415,609</b>	<b>1,647,253</b>	<b>1,269,709</b>	<b>1,386,857</b>	<b>1,660,592</b>	<b>954,224</b>	<b>2,496,650</b>



## (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 September 30, 2024, 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.)	11.65%	11.65%	14.56%	17.48%
IGPM rate (p.a.)	3.96%	4.39%	4.95%	5.94%
IPCA Rate (p.a.)	4.37%	4.50%	5.46%	6.56%
TJLP	7.43%	7.43%	9.29%	11.15%

For the sensitivity analysis of interest, the benchmark rates for 2024, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as of October 18, 2024 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:

		Parent Company			
Assets	Index	Book value	Probable Scenario I	Scenario II +25%	Scenario III +50%
Interbank funds applied	CDI	459,088	459,088	472,459	485,830
Securities	CDI	1,217,728	1,217,728	1,253,194	1,288,661
Sales of ownership interest	CDI	10,166	10,166	10,462	10,758
Related parties	CDI	861,140	861,140	886,221	911,301
		<b>2,548,122</b>	<b>2,548,122</b>	<b>2,622,336</b>	<b>2,696,550</b>
Effect from gain (loss)			-	74,214	148,428
		Parent Company			
Liabilities	Index	Book value	Probable Scenario I	Scenario II +25%	Scenario III +50%
CCB/Working capital	CDI	(418,169)	(418,169)	(430,348)	(442,527)
Cri	CDI	(1,506,473)	(1,506,473)	(1,550,349)	(1,594,225)
Law 4131	CDI	(198,151)	(198,151)	(203,922)	(209,693)
Debentures	CDI	(1,802,807)	(1,802,807)	(1,855,314)	(1,907,821)
Related parties	CDI	(112,211)	(112,211)	(115,479)	(118,747)
FINEP	TJLP	(59,438)	(59,438)	(60,542)	(61,646)
Acquisitions	IPCA	(114,804)	(114,953)	(116,058)	(117,312)
		<b>(4,212,053)</b>	<b>(4,212,202)</b>	<b>(4,332,012)</b>	<b>(4,451,971)</b>
Effect from gain (loss)			(149)	(119,959)	(239,918)
Effect from net gain (loss)			(149)	(45,745)	(91,491)

		Consolidated			
Assets	Index	Book value	Probable Scenario I	Scenario II +25%	Scenario III +50%
Interbank funds applied	CDI	529,901	529,901	545,334	560,768
Securities	CDI	1,658,673	1,658,673	1,706,982	1,755,291
Sales of ownership interest	CDI	11,127	11,127	11,451	11,775
Related parties	CDI	20,184	20,184	20,772	21,360
		<b>2,219,885</b>	<b>2,219,885</b>	<b>2,284,539</b>	<b>2,349,194</b>
Effect from gain (loss)			-	64,654	129,309
		Consolidated			
Liabilities	Index	Current scenario	Probable Scenario I	Scenario II +25%	Scenario III +50%
CCB/Working capital	CDI	(918,639)	(918,639)	(945,394)	(972,150)
Cri	CDI	(1,506,473)	(1,506,473)	(1,550,349)	(1,594,225)
Law 4131	CDI	(198,151)	(198,151)	(203,922)	(209,693)
Financing	CDI	(3,813)	(3,813)	(3,924)	(4,035)
Debentures	CDI	(2,519,685)	(2,519,685)	(2,593,071)	(2,666,457)
Acquisitions	CDI	(5,647)	(75,647)	(77,850)	(80,053)
FINEP	TJLP	(59,438)	(59,438)	(60,542)	(61,646)
Financing	IPCA	(24,511)	(24,543)	(24,779)	(25,047)
Acquisitions	IPCA	(447,051)	(447,632)	(451,935)	(456,819)
CCB/Working capital	IPCA	(1,201)	(1,203)	(1,214)	(1,227)
Acquisitions	IGPM	(25,941)	(26,053)	(26,198)	(26,455)
		<b>(5,780,550)</b>	<b>(5,781,277)</b>	<b>(5,939,178)</b>	<b>(6,097,807)</b>
Effect from gain (loss)			(727)	(158,628)	(317,257)
Effect from net gain (loss)			(727)	(93,974)	(187,949)

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 borrowings 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 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b><u>Derivative financial assets</u></b>				
<b>Derivatives designated and effective as hedge instruments demonstrated at fair value:</b>				
Interest rate swaps	6,737	-	6,737	-
<b>Derivatives held for trading not assigned at fair value through profit or loss</b>				
Interest rate swaps	17,243	36,951	17,243	36,951
	<b>23,980</b>	<b>36,951</b>	<b>23,980</b>	<b>36,951</b>
<b><u>Derivative financial liabilities</u></b>				
<b>Derivatives held for trading not assigned at fair value through profit or loss</b>				
Interest rate swaps	(38,039)	-	(38,039)	(1,623)
	<b>(38,039)</b>	<b>-</b>	<b>(38,039)</b>	<b>(1,623)</b>

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		Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	
Parent Company	Fair value	03/03/2026	100% USD + 7.40%	100% CDI-CETIP + 1.8%	USD 6,073	34,456	(32,075)	2,381	34,446	(32,075)	2,371	(10)
Parent Company	Fair value	03/09/2026	100% USD + 7.36%	100% CDI-CETIP + 1.75%	USD 6,032	34,218	(32,012)	2,206	34,367	(32,214)	2,153	(53)
Parent Company	Fair value	03/17/2026	100% USD + 7.50%	100% CDI-CETIP + 1.75%	USD 5,979	33,851	(31,910)	1,941	34,122	(31,910)	2,212	271
Parent Company	Fair value	10/15/2030	100% IPCA + 7.1768%	100% CDI-CETIP + 1.60%	BLR 98,257	105,296	(103,706)	1,590	102,397	(103,798)	(1,401)	(2,991)
Parent Company	Fair value	10/17/2033	100% IPCA + 7.4342%	100% CDI-CETIP + 1.91%	BLR 82,387	88,389	(87,080)	1,309	84,830	(87,158)	(2,328)	(3,635)
Parent Company	Fair value	10/15/2030	12.60% P.A.	100% CDI-CETIP + 1.58%	BLR 601,762	636,147	(635,078)	1,069	600,767	(635,076)	(34,309)	(35,380)
						<b>932,357</b>	<b>(921,861)</b>	<b>10,496</b>	<b>890,929</b>	<b>(922,233)</b>	<b>(31,302)</b>	<b>(41,800)</b>
											<b>Assets</b>	<b>6,737</b>
											<b>Liabilities</b>	<b>(38,039)</b>

## Amortized cost (not designated)

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position		Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	
Parent Company	MTM	08/15/2029	IPCA + 6.7040	CDI + 1.1600	194,626	213,768	(197,388)	16,380	215,054	(205,963)	9,091	7,289
Parent Company	MTM	08/16/2032	IPCA + 6.8269	CDI + 1.3000	64,163	70,632	(65,084)	5,548	71,736	(69,095)	2,641	2,907
Parent Company	MTM	04/02/2025	100% USD + 7.16%	CDI + 1.8000	85,000	95,692	(90,180)	5,512	96,452	(90,941)	5,511	1
						<b>343,789</b>	<b>380,092</b>	<b>(352,652)</b>	<b>27,440</b>	<b>383,242</b>	<b>(365,999)</b>	<b>17,243</b>
											<b>Assets</b>	<b>17,243</b>
											<b>Liabilities</b>	<b>-</b>

## (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 nine-month period ended September 30, 2024. The Group manages capital requirements on an aggregate basis.

As of September 30, 2024 and December 31, 2023, the financial leverage ratios can be summarized as follows:

	<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
Total loans and financing (Note 15)	2,731,670	2,398,807
Total derivative financial instruments (Note 28)	14,059	(35,328)
Total debentures (Note 16)	2,519,685	1,744,323
Total accounts payable for acquisition (Note 19)	596,897	592,487
<b>Less: cash and cash equivalents and securities</b>	<b>(2,280,074)</b>	<b>(852,899)</b>
Net debt	3,582,237	3,847,390
Total shareholders' equity	4,176,512	2,679,371
<b>Total capital (shareholders' equity + net debt)</b>	<b>7,758,749</b>	<b>6,526,761</b>
<b>Financial leverage index - %</b>	<b>46%</b>	<b>59%</b>

## (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 financial 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

		Parent Company			
		Book value	Fair value	Book value	Fair value
Financial instruments	Measurement	09/30/2024	09/30/2024	12/31/2023	12/31/2023
Financial assets					
Cash and cash equivalents	Amortized cost	487,287	(*)	41,496	(*)
Securities	Amortized cost	1,217,728	(*)	270,680	(*)
Derivative instruments	Fair value (level 2)	23,980	23,980	36,951	36,951
Trade accounts receivable	Amortized cost	376,722	(*)	389,149	(*)
Judicial deposit	Amortized cost	22,029	(*)	9,266	(*)
Sales of ownership interest	Amortized cost	10,166	(*)	9,551	(*)
Related parties	Amortized cost	959,369	(*)	628,044	(*)
		3,097,281	-	1,385,137	-
Financial liabilities					
Suppliers	Amortized cost	105,986	(*)	149,766	(*)
Loans and financing	Amortized cost	572,822	561,143	203,009	301,327
Loans and financing	Fair value (level 2)	1,609,409	1,645,094	1,600,925	1,576,584
Debentures	Amortized cost	1,802,807	1,789,252	749,610	754,505
Derivative instruments	Fair value (level 2)	38,039	38,039	-	(*)
Partnerships	Amortized cost	1,014	(*)	1,341	(*)
Exclusivity right	Amortized cost	5,849	(*)	7,626	(*)
Dana Farber	Amortized cost	48,821	(*)	47,985	(*)
Related parties	Amortized cost	187,173	(*)	377,044	(*)
Accounts payable for acquisitions	Fair value (level 3)	106,103	106,103	103,988	103,988
Accounts payable for acquisitions	Amortized cost	67,066	(*)	364,485	(*)
		4,545,089	-	3,605,779	-

		Consolidated			
		Book value	Fair value	Book value	Fair value
Financial instruments	Measurement	09/30/2024	09/30/2024	12/31/2023	12/31/2023
Financial assets					
Cash and cash equivalents	Amortized cost	621,400	(*)	550,704	(*)
Securities	Amortized cost	1,658,674	(*)	302,195	(*)
Derivative instruments	Fair value (level 2)	23,980	23,980	36,951	36,951
Trade accounts receivable	Amortized cost	2,490,532	(*)	1,857,217	(*)
Judicial deposit	Amortized cost	63,811	(*)	18,634	(*)
Sales of ownership interest	Amortized cost	11,127	(*)	10,750	(*)
Related parties	Amortized cost	20,184	(*)	8,007	(*)
		4,889,708	-	2,784,458	-
Financial liabilities					
Suppliers	Amortized cost	989,002	(*)	795,396	(*)
Loans and financing	Amortized cost	1,122,261	1,113,471	351,063	908,108
Loans and financing	Fair value (level 2)	1,609,409	1,645,094	2,047,744	1,576,584
Derivative instruments	Fair value (level 2)	38,039	38,039	1,623	1,623
Debentures	Amortized cost	2,519,685	2,530,915	994,713	1,086,640
Partnerships	Amortized cost	25,450	(*)	18,311	(*)
Redemption of shares	Amortized cost	11,135	(*)	15,625	(*)
Accounts payable for acquisitions	Amortized cost	260,489	(*)	236,994	(*)
Accounts payable for acquisitions	Fair value (level 3)	336,408	336,408	355,493	355,493
Exclusivity right	Amortized cost	34,655	(*)	48,099	(*)
Dana Farber	Amortized cost	48,821	(*)	47,985	(*)
Related parties	Amortized cost	7,829	(*)	12,365	(*)
		7,003,183	-	5,675,021	

(\*) 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 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	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Loans (i)</b>				
<b>Related companies:</b>				
Centro Paulista de Oncologia S.A. (i.b)	34,128	34,163	973	973
Núcleo de Oncologia da Bahia (NOB) (i.a)	160,689	100,168	-	-
Cruz Participações Ltda (Talassa) (i.b)	2,116	1,914	-	-
Centro Mineiro de Infusões S.A. (i.b)	1,000	1,000	-	-
Central de Gestão e Saúde Ltda (i.b)	910	832	-	-
JHSL Consultoria S.A. (i.b)	1,731	2,538	-	-
Núcleo de Hematologia e Transplante Óssea de MG (i.b)	1,995	3,000	111	111
Pontus Participações Ltda (i.b)	-	2,910	-	-
Hospital Marcos Moraes (i.b)	52,690	15,144	-	-
Radioterapia Oncoclínicas Rio de Janeiro Ltda. (i.b)	3,444	1,231	-	-
Núcleo de Oncologia de Sergipe S.A. (i.b)	1,628	1,486	-	-
Oncoclínicas Rio de Janeiro S.A. – CTTB (i.b)	48,504	51,431	-	-
Instituto Materno Infantil de Minas Gerais S.A. (i.b)	-	44,917	-	-
Ira Instituto Roberto Alvarenga Ltda. (i.b)	8,026	5,282	-	-
Complexo Hospitalar Uberlândia S.A. (i.b)	103,427	33,980	-	-
UMC Imagem Ltda. (i.b)	6,191	3,712	-	-
Itaigara Memorial Hospital Dia Ltda. (i.b)	244	785	-	-
Instituto Oncoclínicas de Ensino (i.d)	13,394	6,923	13,394	6,923
CLION – Clínica de Oncologia Ltda. (i.b)	4,762	1,471	-	-
CAM – Clínica de Assistência à Mulher Ltda. (i.b)	32,326	18,470	-	-
Instituto de Câncer de Brasília Ltda (i.b)	23,069	13,155	-	-
Centro de Tratamento de Câncer de Brasília S.A. (i.b)	26,382	20,789	-	-
Imunomed Clínica de Infusão e Especialidades S.A. (i.b)	1,655	1,503	-	-
Idengene Medicina Diagnóstica S.A. (i.b)	2,297	-	-	-



Centro de Tratamento Radioterápico de Anápolis Ltda (i.b)	225	203	-	-
Onco Vida Instituto Especializado de Oncologia S.A. (i.c)	28,285	20,131	-	-
Hematológica - Clínica de Hematologia S.A. (i.b)	11,752	10,399	-	-
Onkos Oncologia Participações Ltda. (i.b)	37	82	-	-
Talia Participações Ltda. (i.b)	4	3	-	-
CTC Oncologia S.A. (i.b)	417	3	-	-
Leste Fluminense S.A. (i.b)	63,258	10,096	-	-
Instituto do Coração do Triangulo Mineiro Ltda. (i.b)	1,114	1,008	-	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda (i.b)	32,426	10,096	-	-
Cardiomobile Cardiologia Móvel Ltda. (i.b)	885	202	-	-
Centro De Tratamento Em Radioterapia Ltda. (i.b)	733	-	-	-
Unity Participações S.A. (i.b)	532	-	-	-
Centro Tratamento Oncológico S.A. (i.b)	12,853	15,694	-	-
Instituto Unity de Ensino e Pesquisa (i.b)	-	-	59	-
Aliança Instituto De Oncologia Ltda. (i.b)	11,927	-	-	-
Instituto Hematologia e Oncologia Curitiba - Clinica Medica S.A. (i.b)	23	-	-	-
Radiogroup Participações S.A. (i.b)	10	-	-	-
Ultraimagem Ltda. (i.b)	736	-	-	-
ProoncoCentro de Tratamento Oncologico Ltda. (i.b)	1,279	-	-	-
Clínica Ressonance Ltda. (i.b)	947	-	-	-
Yukon Oncologia E Participacoes S.A. (i.b)	703	-	-	-
LocusAnatomia Patologica e Citologia Ltda. (i.b)	703	-	-	-
Microimagem Lab de Anatomia Pat e Citopatologia Sc Ltda. (i.b)	452	-	-	-
Centro Mineiro De Infusões S.A. (i.b)	281	-	-	-
Gmn Grupo De Medicina Nuclear Ltda (i.b)	151	-	-	-
Giordani Camicia Servicos Medicos Ltda. (i.b)	100	-	-	-
Oncologia Manaus (i.b)	10	-	-	-
Instituto Sensumed de Ensino e Pesquisa (i.b)	-	-	51	-
Medsir Médica Scientia Innovation Resear (ib)	-	-	5,596	-
<b>Total loans (a)</b>	<b>700,451</b>	<b>434,721</b>	<b>20,184</b>	<b>8,007</b>

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Apportionments (ii)</b>				
Shared service center	236,857	175,854	-	-
Work Project Units	13,133	11,187	-	-
Other	7,275	4,629	-	-
<b>Total apportionments (b)</b>	<b>257,265</b>	<b>191,670</b>	<b>-</b>	<b>-</b>

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Related companies:</b>				
Núcleo de Oncologia de Sergipe S.A.	107	107	-	-
Radioterapia Botafogo S.A.	267	267	-	-
Centro de Quimioterapia Oncoclínicas S.A.	241	241	-	-
Centro Capixaba de Oncologia S.A.	80	80	-	-
Hematológica Clínica de Hematologia S.A.	958	958	-	-
<b>Total PERT (c)</b>	<b>1,653</b>	<b>1,653</b>	<b>-</b>	<b>-</b>
<b>Total (a) + (b) + (c)</b>	<b>959,369</b>	<b>628,044</b>	<b>20,184</b>	<b>8,007</b>

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 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 years.

i.c. Refers to the balance merged in the spin-off of the company Centro de Tratamento Oncológico S.A., together with the company Onco Vida Instituto Especializado de Oncologia S.A., restated monthly at an average rate of 100% CDI + 3.0%, maturing in 2025.

i.d. 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 years.

## 29.2 Dividends receivable - Parent company

	Parent Company	
	09/30/2024	12/31/2023
<b>Related companies:</b>		
Radioterapia Botafogo S.A.	81	81
Centro Paulista de Oncologia S.A.	4,964	4,964
Centro Mineiro de Infusões S.A.	10,870	10,870
Oncoclínicas Salvador S.A.	348	348
Oncocentro Imagem Serviços Médicos Ltda.	3,288	9,087
Instituto de Oncologia Ribeirão Preto S.A.	-	35
Oncologia Participações Ltda.	-	151
Hematológica – Clínica de Hematologia S.A.	3,275	3,275
Oncopar Sul Empreendimentos e Participações Ltda.	-	1,483
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	2,418	2,418
Navarra RJ (Leste Fluminense S.A.)	29,715	7,270
CPO – Centro Paraibano de Oncologia S.A.	465	465
Onco Vida Instituto Especializado de Oncologia Ltda	2,676	2,676
Aliança Instituto de Oncologia Ltda	1,117	1,117
Radiocare Serviços Médicos Especializadas Ltda.	3,853	3,853
//Núcleo de Oncologia da Bahia S.A	1,379	1,379
CTC Oncologia S.A.	1,002	1,002
Unity Participações S.A.	9,562	9,561
<b>Total</b>	<b>75,013</b>	<b>60,035</b>

## 29.3 Advance for future capital increase (Assets)

	Parent Company	
	09/30/2024	12/31/2023
<b>Related companies:</b>		
Centro Mineiro de Infusões S.A.	2,291	18,079
Oncocentro Imagem Serviços Médicos Ltda.	450	9,788
Núcleo de Oncologia da Bahia S.A.	20,038	-
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	-	2,700
Oncobio Serviços de Saúde S.A.	1,800	2,000
Idengene Medicina Diagnóstica S.A.	12,154	4,711
Centro Oncológico e Tratamentos Especiais Ltda – COTE	1,465	-
Centro Paulista de Oncologia S.A.	-	58,340
Oncologia Participações RJ ES Ltda.	8,248	9,998
Oncopar Sul Empreendimentos e Participacoes Ltda.	3,300	-
CTC Oncologia S.A.	21	21
Unity Participações S.A.	475	7,042
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda.	5,156	4,556
Locus Anatomia Patológica E Citologia Ltda.	46	-
Cetro - Centro de Câncer de Brasília	41	-
Andromeda Participações Ltda.	11	-
Radioterapia Oncoclínicas Salvador Ltda.	8	-
<b>Total</b>	<b>55,504</b>	<b>117,235</b>

## 29.4 Related parties (Liabilities)

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Loans</b>				
Multihemo Serviços Médicos S.A. (i)	111,858	320,648	-	-
Centro Paulista de Oncologia S.A. (ii)	4	4	-	-
Hospital Oncologia Meier S.A.	23	23	-	-
Hematologica Clínica de Hematologia S.A.	326	-	-	-
<b>Other liabilities</b>				
Núcleo de Oncologia da Bahia S.A. (iv)	33,756	42,745	-	-
Cruz Participações Ltda (Talassa Participações S.A.) (iv)	11,022	14,207	-	-
Navarra RJ (Leste Fluminense S.A.) (iv)	1,441	1,416	-	-
Centro Mineiro De Infulsões S.A	10	-	-	-
Centro de Tratamento Oncológico S.A.	3	-	-	-
Hospital Felício Rocho	-	3,298	-	-
SCP operation	6,176	8,729	-	-
Núcleo de Hematologia e Transplante Óssea de MG	1,242	-	-	-
Hematologia - Clínica De Hematologia S.A.	3,529	-	-	-
Centro De Tratamento Em Radioterapia Ltda.	27	-	-	-
COT - Centro Oncológico do Triangulo S.A.	358	-	-	-
COT - Radioterapia Ltda	69	-	-	-
Reuma Centro de Reumatologia Avançada Ltda (iii)	-	-	2,333	2,333
DMS Participações e Administração Ltda. (iii)	-	-	2,428	1,538
Sinapse Serviços Médicos Ltda (iii)	-	-	3,023	2,794
Tiago Giordani Camicia (iii)	-	-	45	-
Apportionments payable	17,329	2,697	-	5,700
<b>Total</b>	<b>187,173</b>	<b>393,767</b>	<b>7,829</b>	<b>12,365</b>
<b>Current</b>	<b>19,662</b>	<b>16,723</b>	<b>45</b>	<b>-</b>
<b>Non-current</b>	<b>167,511</b>	<b>377,044</b>	<b>7,784</b>	<b>12,365</b>

i. Refers to the loan operation with the subsidiary Multihemo Serviços Médicos S.A., restated by interest of 100% of the CDI + 1.9% p.a., maturing in July 2026.

ii. Refers to a loan agreement with CPO SP, restated by interest of 100% CDI + 1.9% p.a., settled in June 2023.

iii. It refers to operations for the distribution of dividends to participating partners who are not part of the Oncoclínicas Group's corporate structure.

iv. This 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.

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
<b>Income (loss) from related party transactions</b>				
<b>Revenue</b>				
Interest on loan	50,634	40,229	1,960	12,219
<b>Expense</b>				
Interest on loan	(15,210)	(38,162)	-	-
Apportionment of expenses	292,878	232,220	-	(4,420)
Costs of services rendered (i.e)	(1,489)	(1,859)	(9,050)	(11,193)

(i.e) Additionally, the Group entered into service agreements with companies held by some of its administrators in the amount 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

	Consolidated	
	09/30/2024	12/31/2023
Multihemo Serviços Médicos S.A.	1,928	1,928
Núcleo de Oncologia da Bahia S.A.	757	757
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.	-	37
Aliança Instituto de Oncologia S.A.	16,199	12,557
Navarra RJ (Leste Fluminense S.A.)	-	6,910
Angará Participações S.A.	1,580	1,580
Yukon Participações S.A.	724	724
Instituto de Oncologia de Ribeirão Preto S.A.	-	108
COT - Centro Oncológico do Triângulo S.A.	-	909
Oncoclínicas Participações Minas Gerais S.A.	-	52
Baikal Participações S.A.	492	492
Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	496
CECON – Centro Capixaba de Oncologia S.A.	-	228
CTC Oncologia S.A.	1,002	1,002
Centro Paulista De Oncologia S.A.	1	1
Hematológica - Clínica de Hematologia S.A.	51	-
Radiogroup Participações S.A.	27	27
<b>Total</b>	<b>23,758</b>	<b>28,805</b>

## 29.6 Advance for future capital increase (Liabilities)

	Consolidated	
	09/30/2024	12/31/2023
<b>Subsidiaries:</b>		
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	2,492	2,492
Complexo Hospitalar Uberlândia S.A.	1,481	1,481
JPC - Patologia e Análises Clínicas Ltda.	192	192
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda	2,169	2,169
<b>Total</b>	<b>6,334</b>	<b>6,334</b>

## 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 September 30, 2024, management remuneration was R\$ 21,778 (R\$ 22,674 in September 2023) 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\$ 19,021 (R\$ 26,256 on September 30, 2023). 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	12/14/2024
Administrative Liability D&O	R\$ 100,000	07/06/2025
E&O professional liability	R\$ 30,000	12/18/2024
Equity	R\$ 1,668,164	12/31/2024

### 31. TRANSACTIONS NOT AFFECTING CASH

#### a) Accounts receivable

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Changes in accounts receivable	6	(12,427)	360,095	633,315	362,916
Formation (reversal) of allowance for doubtful accounts and disallowance	23	4,930	6,931	124,155	111,863
<b>Non-cash effect</b>					
Accounts receivable written-off via dividend offsetting		-	-	28,550	-
Accounts receivable acquired from business combination		-	-	-	(4,967)
Accounts receivable acquired from business combination - Change in opening trial balance		-	(345,968)	-	23,156
<b>Total of changes, less non-cash transactions of accounts receivable</b>		<b>(7,497)</b>	<b>21,058</b>	<b>786,020</b>	<b>492,968</b>
<b>Statement of cash flow</b>		<b>(7,497)</b>	<b>21,058</b>	<b>786,020</b>	<b>492,968</b>

#### b) Dividends receivable

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Changes in balance of dividends receivable	29.2	(14,978)	5,668	-	-
<b>Non-cash effect</b>					
Transfer of dividends receivable to the investment account		35,523	(68,446)	-	-
Dividends acquired by merger		-	67,534	-	-
<b>Total of changes, less non-cash transactions of dividends receivable.</b>		<b>20,545</b>	<b>4,756</b>	<b>-</b>	<b>-</b>
<b>Statement of cash flow</b>		<b>20,545</b>	<b>4,756</b>	<b>-</b>	<b>-</b>

**c) Tax liabilities**

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
	18				
Change in the balance of taxes payable		22,650	20,254	224,667	12,653
Tax paid		-	-	35,869	61,370
Income tax and social contribution		-	-	(15,366)	-
<b>Non-cash effect</b>					
Obligations acquired from business combination		-	-	-	(127)
Offsets of credits		-	-	(13,902)	(115,875)
Self-regularization (Indemnifiable installment)		-	-	(15,669)	-
Tax obligations acquired from merger		-	(74,911)	-	-
<b>Total non-cash transaction of tax obligations</b>		<b>22,650</b>	<b>(54,657)</b>	<b>215,599</b>	<b>(41,979)</b>
<b>Statement of cash flow</b>		<b>22,650</b>	<b>(54,657)</b>	<b>215,599</b>	<b>(41,979)</b>

**d) Property, plant and equipment and intangible assets**

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Changes in property, plant and equipment		(2,085)	35,696	74,435	83,669
Changes in intangible assets		10,096	207,473	283,028	161,834
<b>Total change in property, plant and equipment and intangible assets</b>		<b>8,011</b>	<b>243,169</b>	<b>357,463</b>	<b>245,503</b>
Depreciation of fixed assets	12	12,352	6,310	75,943	66,146
Amortization of intangible assets	13	40,827	23,241	90,554	73,794
Write-off of property, plant and equipment	12	1,080	-	1,188	4,283
<b>Non-cash effect</b>					
Intangible assets and exclusivity right payable		-	(2,685)	-	(42,014)

Intangible assets – Client portfolio	13	-	-	-	-
Intangible assets - partnership	13	-	-	(314,896)	(90,874)
Machinery and equipment acquired in installments		-	-	(22,898)	(6,870)
Intangible Intellectual Property Dana Farber		-	-	-	-
Other goodwill operations		-	-	1,213	20,147
Interest capitalization	4	-	8,799	(3,245)	-
Goodwill - business combination		-	-	-	(18,590)
Exchange-rate change		-	-	(3,907)	1,443
Property, plant and equipment and intangible assets acquired via merger		(31)	(227,883)	-	-
Property, plant and equipment acquired from business combination		-	-	-	(819)
<b>Total of changes, less non-cash transactions of property, plant and equipment and intangible assets</b>		<b>62,239</b>	<b>50,951</b>	<b>181,415</b>	<b>252,150</b>

**Statement of cash flow**

Acquisition of property, plant and equipment	12	7,213	8,783	104,656	143,263
Acquisition of intangible assets	13	55,026	42,168	76,759	108,886
<b>Total acquisitions of property, plant and equipment and intangible assets</b>		<b>62,239</b>	<b>50,951</b>	<b>181,415</b>	<b>252,149</b>

**e) Advance for future capital increase – Assets**

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Changes in the balance of advance for future capital increase – Assets		(61,731)	(324,313)	-	-
<b>Non-cash effect</b>					
Advance for future capital increase acquired via merger		-	(4,124)	-	-
Transfer from Advance for future capital increase to investment		409,572	681,798	-	-
Other		12,972	-	-	-
<b>Total advance for future capital interest non-cash transaction carried out</b>		<b>360,813</b>	<b>353,361</b>	<b>-</b>	<b>-</b>



<b>Statement of cash flow</b>		<b>360,813</b>	<b>353,361</b>	<b>-</b>	<b>-</b>
<b>f) Acquisitions payable</b>					
		<b>Parent Company</b>		<b>Consolidated</b>	
	<b>Note</b>	<b>09/30/2024</b>	<b>09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
Change in the balance of acquisitions		(295,304)	639,319	4,410	219,587
Interest incurred	19	(5,453)	(8,509)	(23,195)	(34,672)
PVA and FVA	19	(2,308)	(5,440)	(11,134)	(22,515)
Exchange-rate change	19	-	-	(240)	-
<b>Non-cash effect</b>		-	-	-	-
Cash acquired in business combinations		-	-	-	549
Call options		-	-	-	-
Debt assignment		-	(46,044)	-	-
Assumed consideration		(11,743)	(541,608)	(325,185)	(472,683)
Consideration assumed via merger		-	(92,227)	-	-
<b>Total non-cash transaction of Acquisitions</b>		<b>(314,808)</b>	<b>(54,509)</b>	<b>(355,344)</b>	<b>(309,734)</b>
<b>Statement of cash flow</b>					
Payment of charges		-	(4,024)	(8,937)	(15,072)
Payment of acquisitions on credit		(314,808)	(50,485)	(204,407)	(281,311)
Payment on partnership acquisitions		-	-	(142,000)	(13,351)
<b>Total acquisitions with effect on the result according to the CFS</b>		<b>(314,808)</b>	<b>(54,509)</b>	<b>(355,344)</b>	<b>(309,734)</b>

**g) Social charges**

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Change in the balance of social charges	17	(10,752)	18,593	18,059	45,938
Expenses with share-based payments		(5,485)	(3,677)	(5,485)	(3,677)
<b>Non-cash effect</b>					
Social chargers acquired from mergers		-	(2,708)	-	-
Social charges acquired from business combination		-	-	-	(230)
Social charges acquired from business combination - Change in Opening trial balances		-	-	-	(395)
<b>Total non-cash transaction of social charges carried out</b>		<b>(16,237)</b>	<b>12,208</b>	<b>12,574</b>	<b>41,636</b>
<b>Statement of cash flow</b>		<b>(16,237)</b>	<b>12,208</b>	<b>12,574</b>	<b>41,636</b>

**h) Contingencies**

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Change in balance of Contingencies	21	326	10,365	(1,097)	(376)
<b>Non-cash effect</b>					
Contingency acquired via mergers		-	(10,182)	-	-
Restatement of business combination indemnifiable asset		(231)	(139)	2,965	(3,167)
<b>Total contingencies with effect on income (loss)</b>		<b>95</b>	<b>44</b>	<b>1,868</b>	<b>(3,543)</b>

## 32. SUBSEQUENT EVENTS

On November 01, 2024, the Company's extraordinary general meeting approved the transfer of spun-off assets of certain Company's subsidiaries to the Company (the "Transaction"), namely the transfer of spun-off assets of Oncocentro Imagem Serviços Médicos Ltda ("Oncocentro"), Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda. ("NHO") and Hematológica - Clínica de Hematologia S.A. ("Hematológica"). On the same date, the shareholders of Oncocentro and NHO and the shareholders of Hematológica also approved the operation. As stated in the "Partial Spin-off Protocol and Justification of Oncocentro Imagem Serviços Médicos Ltda, Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda. and Hematológica - Clínica de Hematologia S.A. with transfer of spun-off assets to Oncoclínicas do Brasil Serviços Médicos S.A.," the operation seeks to optimize the capital structure and management of the group's companies, as well as to provide greater operational efficiency by reducing expenses and improving the allocation of capital for the development of the unified operations.

On November 4, 2024, the Company announced to the market that on that date it was notified by the representatives of the funds Josephina Fundo de Investimento em Participações Multiestratégia ("Josephina I") and Josephina II Fundo de Investimento em Participações Multiestratégia ("Josephina II") and by Centaurus Brazil Holdings LLC, as a shareholder of Josephina III Fundo de Investimento em Participações Multiestratégia ("Josephina III"), a fund indirectly held by Centaurus Capital LP, regarding the conclusion of a corporate reorganization with the purpose of segregating the assets of the Josephina I and Josephina II funds. As a result of this reorganization, Josephina I merged a portion of the spun-off assets of Josephina II, and vice versa, and Josephina III merged a portion of spun-off assets of Josephina II. As a result of said reorganization, Josephina I and Josephina II currently hold 20.76% of the total shares issued by the Company jointly, while Josephina III currently holds 16.05% of the total shares issued by the Company.