

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

Oncoclínicas do Brasil Serviços Médicos S.A.

Individual and Consolidated
Interim Financial Information for the
Quarter Ended June 30, 2022 and
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders, 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 June 30, 2022, which comprises the balance sheet as at June 30, 2022 and the related statements of profit and loss and of comprehensive income for the three- and six-month periods then ended and the statements of changes in equity and of cash flows for the six-month period then ended, including the explanatory notes.

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

Scope of review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the interim financial information referred to above is 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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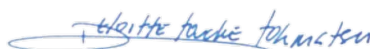
Other matter

Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added ("DVA") for the six-month period ended June 30, 2022, prepared under the responsibility of the Company's Executive Board and disclosed as supplemental information for purposes of the international standard IAS 34. These statements were subject to review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the individual and consolidated interim financial information and accounting records, as applicable, and whether their form and content are in accordance with the criteria set out in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria defined in such standard 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, August 15, 2022



DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Daniel de Carvalho Primo
Engagement Partner

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

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

BALANCE SHEETS AS AT JUNE 30, 2022 AND 2021
(In thousands of Brazilian reais - R\$)

ASSETS	Note	Parent		Consolidated		LIABILITIES AND EQUITY	Note	Parent		Consolidated	
		06/30/2022	12/31/2021	06/30/2022	12/31/2021			06/30/2022	12/31/2021	06/30/2022	12/31/2021
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	5	232,478	398,436	500,625	536,838	Trade payables	15	18,728	37,744	337,014	427,339
Securities and financial assets	6	28,884	148,800	560,673	1,477,914	Borrowings and financing	16	92	70,623	201,538	353,370
Trade receivables	7	33,308	29,515	1,005,483	666,151	Derivative financial instruments	16	-	-	3,670	2,558
Inventories	8	14,873	13,088	109,385	69,410	Debentures	17	-	-	6,250	2,540
Recoverable taxes	9	26,545	24,738	117,837	96,631	Payroll and related taxes	18	38,311	27,894	113,610	80,137
Dividends receivable	30.2	11,714	12,810	-	-	Taxes payable	19	6,008	7,609	81,214	68,904
Other assets	10	15,064	11,714	47,284	24,285	Income tax and social contribution payable		-	-	20,811	19,868
Total current assets		362,866	639,101	2,341,287	2,871,229	Payables for acquisitions	20	1,438	1,163	227,141	83,191
						Dividends payable	30.5	-	-	18,738	24,102
						Leases	14.2	4,566	4,656	48,039	37,467
						Other liabilities	21	18,578	11,856	112,835	91,246
						Total current liabilities		87,721	161,545	1,170,860	1,190,722
NON-CURRENT ASSETS						NON-CURRENT LIABILITIES					
Securities and financial assets	6	429	505	13,924	35,885	Borrowings and financing	16	40,116	40,026	935,072	805,127
Escrow deposits	22	7,850	7,850	18,141	12,599	Debentures	17	-	-	991,347	997,106
Deferred income tax and social contribution	28.c	-	-	28,200	33,424	Payroll and related taxes	18	6,271	12,294	6,271	12,294
Related parties	30.1	188,866	81,642	32,742	31,308	Taxes payable	19	-	-	16,168	7,304
Advances for future capital increase	30.3	601,862	533,262	-	1,738	Deferred income tax and social contribution	28.d	-	-	4,919	5,939
Other assets	10	18,862	18,312	73,949	77,365	Provisions for tax, labor and civil risks	22	1,147	1,068	53,846	41,134
						Payables for acquisitions	20	52,287	34,370	561,408	371,316
Investments in subsidiaries and associates	11	765,249	722,368	1,020	1,386	Related parties	30.4	2,291	3,130	2,160	8,541
Property and equipment	12	59,641	61,293	599,770	477,916	Advances for future capital increase	30.6	-	-	7,206	5,424
Intangible assets	13	131,657	70,413	2,963,984	2,238,409	Leases	14.2	10,117	18,553	275,444	232,204
Right of use	14.1	13,072	20,799	341,148	251,151	Other liabilities	21	148,983	30,550	89,395	50,356
Total non-current assets		1,787,488	1,516,444	4,072,878	3,161,181	Total non-current liabilities		261,212	139,991	2,943,236	2,536,745
						EQUITY	23				
						Capital		2,207,134	2,207,134	2,207,134	2,207,134
						Expenses on public offering of shares		(104,466)	(104,466)	(104,466)	(104,466)
						Treasury shares		(20,621)	(20,621)	(20,621)	(20,621)
						Capital reserve		596,529	588,005	596,529	588,005
						Valuation adjustments to equity		12,957	14,955	12,957	14,955
						Transactions between shareholders		(499,673)	(496,246)	(499,673)	(496,246)
						Accumulated losses		(390,439)	(334,752)	(390,439)	(334,752)
						Equity attributed to owners of the Company		1,801,421	1,854,009	1,801,421	1,854,009
						Non-controlling interests		-	-	498,648	450,934
						Total equity		1,801,421	1,854,009	2,300,069	2,304,943
TOTAL ASSETS		2,150,354	2,155,545	6,414,165	6,032,410	TOTAL LIABILITIES AND EQUITY		2,150,354	2,155,545	6,414,165	6,032,410

The accompanying notes are an integral part of this interim financial information.

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

ONCOCLÍNICAS DO BRASIL SERVICOS MÉDICOS S.A.

STATEMENTS OF PROFIT AND LOSS
FOR THE THREE- AND SIX-MONTH PERIOD ENDED JUNE 30, 2022 AND 2021
(In thousands of Brazilian reais - R\$, except (loss) per share)

	Note	Parent				Consolidated			
		01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
NET REVENUE	24	92,661	95,101	48,139	44,165	1,707,852	1,254,767	899,900	640,215
Cost of services	25	(64,059)	(60,130)	(31,854)	(30,525)	(1,115,235)	(870,488)	(578,614)	(450,706)
GROSS PROFIT		28,602	34,971	16,285	13,640	592,617	384,279	321,286	189,509
OPERATING INCOME (EXPENSES)									
General and administrative expenses	25	(60,208)	(223,125)	(31,418)	(198,845)	(448,498)	(475,109)	(248,094)	(335,529)
Other operating income (expenses), net	25	2,017	398	1,334	614	4,431	(1,434)	2,786	(1,637)
Share of profit (loss) of subsidiaries	11	(42,748)	(3,294)	(28,674)	(9,032)	-	-	-	-
OPERATING PROFIT (LOSS) BEFORE FINANCE INCOME (COSTS)		(72,337)	(191,050)	(42,473)	(193,623)	148,550	(92,264)	75,978	(147,657)
FINANCE INCOME (COSTS)									
Finance income	26	26,570	12,687	13,853	5,361	86,468	18,239	44,958	8,430
Finance costs	26	(9,920)	(29,006)	(4,074)	(16,578)	(213,500)	(82,022)	(115,427)	(44,563)
		16,650	(16,319)	9,779	(11,217)	(127,032)	(63,783)	(70,469)	(36,133)
OPERATING PROFIT (LOSS) BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		(55,687)	(207,369)	(32,694)	(204,840)	21,518	(156,047)	5,509	(183,790)
INCOME TAX AND SOCIAL CONTRIBUTION									
Current	28	-	-	-	-	(57,576)	(43,140)	(30,289)	(17,560)
Deferred	28	-	-	-	(48)	(4,163)	3,252	187	(1,178)
LOSS FOR THE PERIOD		(55,687)	(207,369)	(32,694)	(204,888)	(40,221)	(195,935)	(24,593)	(202,528)
ATTRIBUTABLE TO									
Owners of the Company						(55,687)	(207,369)	(32,694)	(204,888)
Non-controlling interests						15,466	11,434	8,101	2,360
						(40,221)	(195,935)	(24,593)	(202,528)
LOSS PER SHARE									
Basic (cents per share - in R\$)	27	(0.1173)	(0.5162)	(0.0689)	(0.5100)				
Diluted (cents per share - in R\$)	27	(0.1173)	(0.5162)	(0.0689)	(0.5100)				

The accompanying notes are an integral part of this interim financial information.

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

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE- AND SIX-MONTH PERIOD ENDED JUNE 30, 2022 AND 2021
(In thousands of Brazilian reais - R\$)

	Parent				Consolidated			
	<u>01/01/2022 to</u> <u>06/30/2022</u>	<u>01/01/2021 to</u> <u>06/30/2021</u>	<u>04/01/2022 to</u> <u>06/30/2022</u>	<u>04/01/2021 to</u> <u>06/30/2021</u>	<u>01/01/2022 to</u> <u>06/30/2022</u>	<u>01/01/2021 to</u> <u>06/30/2021</u>	<u>04/01/2022 to</u> <u>06/30/2022</u>	<u>04/01/2021 to</u> <u>06/30/2021</u>
LOSS FOR THE PERIOD	(55,687)	(207,369)	(32,694)	(204,888)	(40,221)	(195,935)	(24,593)	(202,528)
Items that may be subsequently reclassified to the statement of profit and loss:								
Exchange rate changes on the translation of foreign transactions	(1,998)	(2,256)	2,778	(6,320)	(1,998)	(2,256)	2,778	(6,320)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>(57,685)</u>	<u>(209,625)</u>	<u>(29,916)</u>	<u>(211,208)</u>	<u>(42,219)</u>	<u>(198,191)</u>	<u>(21,815)</u>	<u>(208,848)</u>
ATTRIBUTABLE TO								
Owners of the Company	-	-	-	-	(57,685)	(209,625)	(29,916)	(211,208)
Noncontrolling interests	-	-	-	-	15,466	11,434	8,101	2,360
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(42,219)</u>	<u>(198,191)</u>	<u>(21,815)</u>	<u>(208,848)</u>

The accompanying notes are an integral part of this interim financial information.

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ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF CHANGES IN EQUITY (PARENT AND CONSOLIDATED)
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022 AND 2021
(In thousands of Brazilian reais - R\$)

		Attributable to owners of the Company										
		Capital		Expenses on public offering of shares	Treasury shares	Capital reserve	Valuation adjustments to equity	Transactions between shareholders	Accumulated losses	Attributable to owners of the Company	Noncontrolling interests	Total equity
Note	Subscribed	Unpaid										
BALANCES AS AT DECEMBER 31, 2020		425,656	(9,590)	-	-	466,746	11,997	(205,186)	(287,852)	401,771	279,398	681,169
Profit (loss) for the period		-	-	-	-	-	-	-	(207,369)	(207,369)	11,434	(195,935)
Dividends paid to noncontrolling shareholders		-	-	-	-	-	-	-	-	-	(5,216)	(5,216)
Capital payment		23.a)	-	9,590	-	-	-	-	-	9,590	24,591	34,181
Acquisition and sale of equity interest from/to noncontrolling shareholders		-	-	-	-	-	-	(256,219)	-	(256,219)	(36,528)	(292,747)
Exchange rate changes on the translation of foreign transactions		-	-	-	-	-	(2,256)	-	-	(2,256)	-	(2,256)
Transactions between shareholders		-	-	-	-	-	-	3,691	-	3,691	2,142	5,833
		-	-	-	-	-	-	-	-	-	-	-
BALANCES AS AT JUNE 30, 2021		425,656	-	-	-	466,746	9,741	(457,714)	(495,221)	(50,792)	275,821	225,029
BALANCES AS AT DECEMBER 31, 2021		2,207,134	-	(104,466)	(20,621)	588,005	14,955	(496,246)	(334,752)	1,854,009	450,934	2,304,943
Profit (loss) for the period		-	-	-	-	-	-	-	(55,687)	(55,687)	15,466	(40,221)
Capital payment		23.c)	-	-	-	-	-	-	-	-	65,277	65,277
Exchange rate changes on the translation of foreign transactions		-	-	-	-	-	(1,998)	-	-	(1,998)	-	(1,998)
Share-based payment		23.a)	-	-	-	8,524	-	-	-	8,524	-	8,524
Dividends paid to noncontrolling shareholders		-	-	-	-	-	-	-	-	-	(5,060)	(5,060)
Transactions between shareholders		23.c)	-	-	-	-	-	(3,427)	-	(3,427)	3,846	419
Call and put options		20	-	-	-	-	-	-	-	-	(31,815)	(31,815)
		-	-	-	-	-	-	-	-	-	-	-
BALANCES AS AT JUNE 30, 2022		2,207,134	-	(104,466)	(20,621)	596,529	12,957	(499,673)	(390,439)	1,801,421	498,648	2,300,069

The accompanying notes are an integral part of this interim financial information.

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ONCOCLÍNICAS DO BRASIL SERVICOS MÉDICOS S.A.

STATEMENTS OF VALUE ADDED

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022 AND 2021

(In thousands of Brazilian reais - R\$)

	Note	Parent		Consolidated	
		01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021
Revenues		101,085	102,884	1,851,436	1,346,599
Provision of services	24	99,750	93,563	1,862,968	1,359,475
Revenue from construction of own assets and leasehold improvements		1,892	1,638	33,095	10,472
Allowance for expected credit losses and disallowances	24	(557)	7,683	(44,627)	(23,348)
Inputs acquired from third parties		(84,477)	(66,513)	(1,245,433)	(901,750)
Cost of services		(58,820)	(55,649)	(1,060,938)	(804,969)
Supplies, power, outside services and other inputs		(25,491)	(9,638)	(182,962)	(97,917)
Other		(166)	(1,226)	(1,533)	1,136
Gross value added		16,608	36,371	606,003	444,849
Withholdings		(14,294)	(12,622)	(82,164)	(63,885)
Depreciation and amortization	25	(14,294)	(12,622)	(82,164)	(63,885)
Net wealth		2,314	23,749	523,839	380,964
Wealth received in transfer		(16,178)	9,393	86,468	18,239
Share of profit (loss) of subsidiaries	11	(42,748)	(3,294)	-	-
Finance income	26	26,570	12,687	86,468	18,239
Total wealth		(13,864)	33,142	610,307	399,203
Wealth distributed		(13,864)	33,142	610,307	399,203
Personnel and related taxes		23,275	203,913	208,165	358,650
Salaries and wages		21,966	202,446	159,019	325,033
Benefits		992	1,158	35,921	25,831
Severance pay fund (FGTS)		317	309	13,225	7,786
Taxes, fees and contributions		8,499	7,819	218,624	148,059
Federal		5,300	4,671	167,681	113,213
Municipal		3,199	3,148	50,943	34,846
Lenders and lessors		10,049	28,779	223,739	88,429
Finance costs	26	9,920	29,006	213,500	82,022
Occupancy expenses		129	(227)	10,239	6,407
Shareholders		(55,687)	(207,369)	(40,221)	(195,935)
Dividends		-	-	-	275
Accumulated losses		(55,687)	(207,369)	(55,687)	(207,369)
Noncontrolling interests in retained earnings		-	-	15,466	11,159
		-	-	-	-

The accompanying notes are an integral part of this interim financial information.

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ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2022 AND 2021

(In thousands of Brazilian reais - R\$)

Note	Parent		Consolidated	
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021
CASH FLOW FROM OPERATING ACTIVITIES				
Loss for the period	(55,687)	(207,369)	(40,221)	(195,935)
Adjustments to reconcile loss for the period to net cash generated by operating activities:				
Depreciation and amortization	25	14,294	12,622	82,164
(Reversal of) allowance for expected credit losses and disallowances	24	557	(7,683)	44,627
Share of profit (loss) of subsidiaries	11	42,748	3,294	-
Income on securities		(1,293)	(248)	(47,978)
Interest on borrowings, financing and debentures	26	3,871	16,659	143,878
Interest on leases	26	612	1,090	11,988
Interest related to related parties and acquisitions		1,280	2,335	33,728
Accrued Phantom Shares	25	10,575	203,853	10,575
Foreign exchange fluctuation		-	152	(2,229)
Marked-to-market - Swap		-	-	107
Income tax and social contribution	28	-	-	61,739
Derecognition of property and equipment and intangible assets	12 and 13	5	145	841
Provisions (reversals) for tax, labor and civil risks	25	80	(28)	2,071
		17,042	24,822	301,290
				154,630
Changes in operating assets and liabilities:				
Trade receivables	32	(4,350)	(2,702)	(315,542)
Inventories		(1,785)	(1,697)	(35,446)
Recoverable taxes		(4,312)	(5,478)	(31,964)
Escrow deposits		-	-	(1,170)
Other assets		(4,650)	(9,809)	(7,373)
Trade payables		(19,016)	(19,153)	(140,147)
Taxes payable	32	904	(1,023)	(6,605)
Payroll and related taxes	32	2,343	(4,188)	15,020
Other liabilities		(7,435)	(6,671)	(36,072)
Net cash (generated by) used in operating activities		(38,301)	(50,721)	(559,299)
Interest paid, borrowings, financing, debentures, leases and acquisitions	14, 16, 17 and 20	(5,292)	(19,063)	(130,711)
Income tax and social contribution paid	32	-	-	(32,063)
Net cash generated by (used in) operating activities		(26,551)	(44,962)	(420,783)
				(105,956)
CASH FLOW FROM INVESTING ACTIVITIES				
Payment of business acquisitions, net of cash acquired	4	-	-	(296,611)
Acquisition of equity interest	12	(1,020)	-	-
Acquisition of property and equipment and intangible assets	32	(14,654)	(18,478)	(108,415)
Advance of acquisition and partnership agreements	10	-	-	(4,000)
Securities		121,285	46,317	989,096
Dividends received	32	3,424	19,302	-
Advance for future capital increase	32	(68,600)	(58,147)	1,738
Related parties		(105,677)	(17,053)	1,139
Net cash used in investing activities		(65,242)	(28,059)	582,947
				1,252
CASH FLOW FROM FINANCING ACTIVITIES				
Borrowings and financing	16	-	18,060	135,398
Repayment of borrowings and financing	16 and 17	(70,000)	(188,821)	(249,511)
SWAP settlement		-	3,828	-
Payment of acquisitions	32	(519)	(8,649)	(7,075)
Payment of redemption of shares		-	-	-
Payment of intangible assets - Unimed partnership	21	-	-	(13,000)
Dividends paid		-	-	(5,364)
Due to related parties		(842)	212,355	898
Payment of leased assets	14.2	(2,804)	(2,309)	(57,989)
Public offering expenses		-	3,894	-
Advance for future capital increase	32	-	-	(1,255)
Net cash generated by (used in) financing activities		(74,165)	38,358	(197,898)
Effects of exchange rate changes on cash held in foreign currencies		-	-	(479)
		(165,958)	(34,663)	(36,213)
				(381,980)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash and cash equivalents at the beginning of the period / year	5	398,436	82,553	536,838
Cash and cash equivalents at the end of the period	5	232,478	47,890	500,625
				358,808
DECREASE IN CASH AND CASH EQUIVALENTS				
		(165,958)	(34,663)	(36,213)
				(381,980)

The accompanying notes are an integral part of this interim financial information.

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

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

NOTES TO THE INTERIM FINANCIAL INFORMATION

FOR THE PERIOD ENDED JUNE 30, 2022 AND 2021

(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

1. GENERAL INFORMATION

Oncoclínicas do Brasil Serviços Médicos S.A. (“Company”, “Parent” or “Oncoclínicas”), with head office at Avenida Presidente Juscelino Kubitschek, nº 510, 2º andar, Bairro Vila Nova Conceição, São Paulo - SP, established in 2010, is a publicly-held company since August 2021, listed on the Novo Mercado of B3 S.A - Brasil, Bolsa, Balcão, whose shares are traded under ticker symbol ONCO3. The Company and investees 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 analyzing and identifying the most appropriate therapy opportunities for patients and growth trends in the industry.

Oncoclínicas’ mission is to “beat the cancer”.

Transactions in progress

- Investment agreement - Unimed BH

On September 28, 2021, the Company has signed, through its direct subsidiary Andromeda Participações Ltda., an Investment Agreement with Unimed Belo Horizonte Cooperativa de Trabalho Médico (“Unimed BH”), under which por Unimed BH will hold 15% of the capital of Instituto Materno Infantil de Minas Gerais S.A. (“Hospital Vila da Serra”), a hospital fully held by the Company.

The completion of this transaction is subject to certain conditions precedent usual in this type of transaction, including the approval from the Administrative Council for Economic Defense (CADE), which was granted unrestrictedly, according to Order 445/2022 published in the Federal Official Gazette of April 13, 2022. The other conditions precedent have not yet been completed, as there are terms and negotiations in progress between the parties.

- Acquisition of Medica Scientia Innovation Research S.L

On March 20, 2022, the Company has signed a purchase and sale agreement for the acquisition of 49% of the capital of Medica Scientia Innovation Research (“MEDSIR”), with an option to reach 100% over the next years, subject to the fulfillment of preset goals. MEDSIR is an international organization with vast experience in the planning and management of independent oncology clinical researches. Through a collaborative research development model, which connects the academic and research areas with the biotechnology and pharmaceutical industries, it is focused on developing, improving and adapting innovative treatments for cancer patients.

The transaction provides for a disbursement of €5,750,000, in consideration for part of Oncoclínicas, in exchange for an initial interest in MEDSIR. This amount is comprised of the payment of €3,000,000 to the current shareholders of MEDSIR and a capital contribution of €2,750. Additional payments totaling €3.500.000 are also contemplated, subject to the fulfillment of specific preset operational goals for the years subsequent to acquisition.

The closing of this transaction is subject to conditions precedent usual for transactions of this nature, including the approval from the Direct Foreign Investment Authority (Subdirección General de Inversiones Extranjeras) in Spain.

2. BASIS OF PREPARATION, PRESENTATION OF INTERIM FINANCIAL INFORMATION, AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1. Statement of compliance

The individual and consolidated interim financial information has been prepared in accordance with technical pronouncement CPC 21 (R1) - “Demonstração Intermediária” and the consolidated interim financial information in accordance with the standards of CPC 21 (R1) and IAS 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB) 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 information for the interim financial information, and only this information, is being disclosed and corresponds to the information used in managing the Company.

2.2. Basis of presentation

The information related to the bases of preparation and presentation of the interim financial information, the summary of significant accounting policies and the use of estimates and judgments was not subject to changes in relation to that disclosed in the notes to the annual financial statements for the year ended December 31, 2021 (hereinafter referred to as “Financial statements as at December 31, 2021”), therefore, the interim financial information must be read together with the financial statements for the year ended December 31, 2021.

As informed in the annual financial statements for the year ended December 31, 2021, the effect of any change in accounting estimate is accounted for prospectively. During the three-month period ended June 30, 2022, the Company reviewed the useful life of certain property and equipment items.

2.3. Basis of consolidation

The interim financial information includes the operations of the Company and its investees and subsidiaries, whose direct and indirect percentage equity interests at the balance sheet dates are disclosed as follows:

	Equity interest (%)	
	06/30/2022	12/31/2021
<u>Subsidiaries (direct interests)</u>		
1) Oncobio Serviços de Saúde S.A.	100	100
2) Oncocentro Imagem Serviços Médicos Ltda.	100	100
3) Cruz Participações Ltda. (Talassa Participações S.A)	50,01	50,01
4) Talia Participações Ltda.	99,90	99,90
5) Oncohematologia Participações Ltda.	100	100
6) Oncologia Participações Ltda.	100	100
7) Pontus Participações Ltda.	50,01	50,01
8) Oncopar Sul Empreendimentos e Participações Ltda.	100	100
9) Idengene Medicina Diagnóstica S.A.	100	100
10) Centro Paulista de Oncologia S.A.	99,5	99,5

	Equity interest (%)	
	06/30/2022	12/31/2021
11) Radioterapia Oncoclínicas Ribeirão Preto Ltda.	100	100
12) Radioterapia Oncoclínicas São Paulo Ltda.	100	100
13) Oncoclínicas Participações SP Ltda.	100	100
14) Central de Gestão e Saúde Ltda.	100	100
15) Radioterapia Oncoclínicas Salvador Ltda.	100	100
16) Oncoclínicas Salvador S.A	100	100
17) Centro Mineiro de Infusão S.A.	100	100
18) Navarra RJ (Leste Fluminense S.A.)	51	51
19) Oncoclínicas Participações ES RJ Ltda.	100	100
20) CTC Oncologia S.A	50.0002	50.0002
21) Centro de Excelência de RT do Rio de Janeiro S.A.	50	50
22) Oncoclínica Centro de Tratamento Oncológico S.A.	100	100
<u>Controladas (participações indiretas)</u>		
23) Andrômeda Participações Ltda.	100	100
24) Hematológica - Clínica de Hematologia S.A.	100	100
25) Radiogroup Participações S.A.	80	80
26) Radiocare Serviços Médicos Especializadas Ltda.	100	100
27) Centro de Tratamento em Radioterapia Ltda.	100	100
28) Centro de Quimioterapia Antibalística e Imunoterapia S.A.	100	100
29) COT - Centro Oncológico do Triângulo S.A.	65	65
30) COT - Radioterapia Ltda.	100	100
31) Oncocentro Uberlândia S.A.	100	100
32) Oncoclínicas Participações Minas Gerais S.A.	87.75	87.75
33) Núcleo de Hematologia e Transplante Óssea de MG Ltda.	100	100
34) Instituto de Hematologia e Oncologia de Curitiba S.A. - Clínica Médica	72	72
35) Centro de Quimioterapia Oncoclínicas S.A.	100	100
36) Oncoclínicas Canoas Clínica de Oncologia Ltda.	100	90
37) Pro Onco Centro de Tratamento Oncológico S.A.	75	75
38) CPO - Centro Paraibano de Oncologia S.A.	99.99	99.99
39) Núcleo de Oncologia da Bahia S.A.	82.32	80.65
40) Núcleo de Oncologia da Bahia Centro de Prevenção Ltda.	99.95	99.95
41) Núcleo de Oncologia de Sergipe S.A.	100	100
42) Multihemo Serviços Médicos S.A.	100	100
43) Radioterapia Oncoclínicas Recife S.A.	100	100
44) Onco Clínica Recife Ltda.	99.99	99.99
45) Radioterapia Botafogo S.A.	100	100
46) Centro de Excelência Oncológica S.A.	50	50
47) CECON - Centro Capixaba de Oncologia S.A.	81.5	81.5
48) Helmond Oncologia S.A.	50	50
49) Instituto de Oncologia de Ribeirão Preto S.A.	86	86
50) Onco Vida Instituto Especializado de Oncologia Clínica S.A.	84.04	84.04
51) Aliança Instituto de Oncologia S.A.	80	80
52) Oncoclínicas Rio de Janeiro S.A.	100	100
53) Boston Lighthouse Innovations Inc.	90.28	90.28
54) Yukon Participações S.A.	50.01	50.01
55) Baikal Participações S.A.	50.01	50.01
56) Angara Participações S.A.	50.01	50.01

	Equity interest (%)	
	06/30/2022	12/31/2021
57) Locus Anat. Patol. e Citologia Ltda.	100	100
58) Hospital de Oncologia do Méier S.A	100	100
59) Ira Instituto Roberto Alvarenga Ltda.	95	95
60) Instituto Materno Infantil de Minas Gerais S.A	100	100
61) Fundo de investimentos em direitos creditórios - FIDC	100	100
62) Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda	100	100
63) CTR Centro de Tratamento Radioterápico Ltda	87.56	87.56
64) Complexo Hospitalar Uberlândia S.A.	100	100
65) UMC Imagem Ltda	100	100
66) Instituto do Coração do Triângulo Mineiro Ltda	100	100
67) CAM - Clínica de Assistência à Mulher Ltda.(i)	100	-
68) CLION - Clínica de Oncologia Ltda.(i)	100	-
69) GMN - Grupo de Medicina Nuclear Ltda.(i)	100	-
70) JPC - Patologia e Análises Clínicas Ltda.(i)	100	-
71) OSTEOP - Centro de Diagnóstico da Osteoporose Ltda.(i)	100	-
72) CTR - Centro de Tratamento Radioterápico de Anápolis Ltda (ii).	86.69	-
73) Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda. (iii)	100	-
74) CEMISE - Centro De Medicina Integrada De Sergipe Eireli (iv)	100	-
75) CEMISE - Ressonância Magnética e Tomografia Computadorizada Ltda. (iv)	100	-
76) ELO Medicina Diagnóstico Ltda. (v)	100	-
77) Brasil Memorial Holding S.A.(vi)	100	-
78) Itaigara Memorial Hospital Dia Ltda (vi)	97.5	-
79) Salvador Memorial Empreendimentos Médicos Ltda (vi)	94	-
<u>Associates</u>		
80) JHSL Consultoria S.A.	25	-

The changes in equity interests during the second quarter of 2022 are as follows:

- (i) The Company acquired equity interest in Cam/Cion Group companies, which are limited liabilities companies, located in Brazil, headquartered in the City of Salvador, State of Bahia. Their corporate purposes are performing ambulatory activities with resources for the performance of complementary tests, provision of medical pathology and clinical analysis services, provision of diagnostic imaging services. The companies acquired are: CAM - Clínica de Assistência à Mulher Ltda, Clion - Clínica de Oncologia Ltda, GMN - Grupo de Medicina Nuclear Ltda, JPC - Patologia e Análises Clínicas Ltda., OSTEOP - Centro de Diagnóstico da Osteoporose Ltda. Company acquired in January 2022 (see note 4)
- (ii) CTR - Centro de Tratamento Radioterápico de Anápolis Ltda. is a limited liability company, located in Brazil, headquartered in the city of Anápolis, State of Goiás, engaged in the provision of pathological and cytopathological anatomy laboratory services. Company acquired in February 2022 (see note 4)

- (iii) Microlimagem Laboratório de Anatomia Patológica e Citopatologia Ltda. is a limited liability company, located in Brazil, headquartered in the city of Rio de Janeiro, State of Rio de Janeiro, engaged in the provision of provision of pathological and cytopathological anatomy laboratory services. Company acquired in January 2022 (see note 4)
- (iv) The Company acquired CEMISE - Centro De Medicina Integrada De Sergipe Eireli. It is a limited liability company, located in Brazil, headquartered in the city of Aracajú, State of Sergipe, engaged in performing ambulatory activities, providing imaging diagnostic, clinical laboratory, tomography, vaccination and nuclear medicine services. CEMISE - Ressonância Magnética e Tomografia Computadorizada LTDA is a limited liability company, located in Brazil, headquartered in the city of Aracajú, State of Sergipe, engaged in the provision of imaging diagnostic services, diagnostic contemplation and therapeutical-spirometry services, ambulatory activities with resources for the performance of complementary tests. Company acquired in March 2022 (see note 4)
- (v) Elo Medicina Diagnóstica Ltda. is a limited liability company, located in Brazil, headquartered in the city of Uberlândia, State of Minas Gerais, engaged in the provision of radiology, diagnostic imaging, nuclear medicine diagnosis services, and therapeutical and diagnostic complementation services. Company acquired in February 2022 (see note 4)
- (vi) The Company acquired Grupo Brasil Memorial Holding S.A. ("Itaigara Group"), a publicly-held company, headquartered in the City of Salvador, State of Bahia, engaged in holding control and interest and managing other companies (holdings of non-financial institutions). The companies acquired are: Brasil Memorial Holding S.A., Itaigara Memorial Hospital Dia Ltda, Salvador Memorial Empreendimentos Médicos Ltda, considered together with Memorial Holding Group as Itaigara Group. Company acquired in June 2022 (see note 4)

The Company consolidates all entities over which it holds control , that is, when the Company has:

- (a) power over an investee;
- (b) exposure, or rights, to variable returns from its interest in the investee, and
- (c) the ability to use its power over the investee to affect the amount of the investor's returns.

The Company reassesses whether or not it retains control of an investee if facts and circumstances indicate the occurrence of changes in one or more of the three elements of control listed above.

The consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ends when the Company loses control over the subsidiary. Specifically, the income and expenses of a subsidiary acquired or sold during the year are included in profit or loss from the date on which the Company obtains control until the date on which the Company no longer controls the subsidiary.

When necessary, adjustments are made to the subsidiaries' financial statements to bring their accounting policies into line with the Group's accounting policies.

In the consolidation, the parent company's interest in the subsidiaries' equity, as well as the balances of assets and liabilities, income and expenses arising from intragroup transactions, were eliminated.

2.4. Comparability

The statement of profit and loss for the six-month period ended June 30, 2021 does not include the full results of operations of investees Cebrom, CTR Bueno, which started to be consolidated as from September 1, 2021, as well as UMC, ICT and UMC Imagem, consolidated as from October 1, 2021.

The statement of profit and loss for the six-month period ended June 30, 2022 does not include the full results of operations of CAM/Clion, which started to be consolidated on January 10, 2022, CTR Anápolis, which started to be consolidated as from February 08, 2022, Elo, which started to be consolidated as from February 15, 2022, Cemise Integrada and Cemise RM, which started to be consolidated as from March 4, 2022, Grupo Itaigara, which started to be consolidated as from June 24, 2022.

The readers of the financial information should take these aspects into consideration.

3. NEW AND REVISED STANDARDS AND INTERPRETATIONS

In 2022, there were no new CPC/IFRS standards or ICPC/International Financial Reporting Interpretations Committee ("IFRIC") interpretations issued with significant effects on the Group.

Standards issued but not yet effective

There were no new standards issued but not yet effective other than those already disclosed in the annual financial statements.

4. BUSINESS COMBINATIONS

The fair value of assets acquired and liabilities assumed in business combinations during 2022, as well as the fair value of identifiable assets and goodwill recognized were accounted for on provisional basis, and the goodwill will be finally determined within a period of twelve months. These amounts are as follows:

Location	Bahia	Rio de Janeiro	Goiás	Sergipe	Minas Gerais	Bahia	
Company	CAM and Clion Group	Microimagem Lab. de Anatomia Patológica e Citopatologia Ltda.	CTR - Centro de Trat. Radioterápico de Anápolis Ltda.	Cemise Group	Elo Medicina Diagnóstica Ltda	Itaigara Group	Total
Acquisition date	01/10/2022	01/20/2022	02/08/2022	03/04/2022	02/15/2022	06/24/2022	
Equity interest acquired (voting %)	100%	100%	86.69%	100%	100%	100%	-
Noncontrolling interests	-		13.31%				-
Payment on acquisition date	145,398	4,000	10,329	104,097	2,000	62,108	327,932
Share-based payment	65,277	-	-		-	-	65,277
Contingent portion	45,000	-	-	-		-	45,000
Payables for acquisitions	108,713	4,802	-	34,699		25,352	173,566
Installment payable - put options	-	-	-	-	-	56,380	56,380
Total consideration	364,388	8,802	10,329	138,796	2,000	143,840	668,155
Assets acquired	75,768	4,924	23,443	45,800	3,001	70,112	223,048
Cash and cash equivalents	6,059	2,270	294	9,484	88	13,126	31,321
Trade receivables	21,702	15	39	5,009	158	34,309	61,232
Inventories	1,638	-	-	1,333	-	1,558	4,529
Recoverable taxes	-	33	24	332	-	2,182	2,571
Advances	4	303	9	1,314	-	-	1,630
Property and equipment	16,336	211	22,291	26,283	2,700	14,904	82,725
Escrow deposits	4,372	-	-	60	-	-	4,372
Right of use and leased assets	24,098	-		0	-	-	24,098
Intangible assets	139	-	388	470	-	189	1,186
Indemnifiable asset	767	540	-	0	-	3,671	4,978
Other assets	653	1,552	398	1,575	55	173	4,406
Liabilities assumed	(85,656)	(3,949)	(16,620)	(28,103)	(5,756)	(67,894)	(207,978)

Location	Bahia	Rio de Janeiro	Goiás	Sergipe	Minas Gerais	Bahia	
Company	CAM and Clion Group	Microimagem Lab. de Anatomia Patológica e Citopatologia Ltda.	CTR - Centro de Trat. Radioterápico de Anápolis Ltda.	Cemise Group	Elo Medicina Diagnóstica Ltda	Itaigara Group	Total
Trade and other payables	(23,659)	(86)	(6)	(4,420)	(372)	(21,279)	(49,822)
Payroll and related taxes	(3,173)	(117)	(45)	(2,376)	(74)	(4,594)	(10,379)
Taxes payable	(12,520)	(656)	(11)	(1,815)	(22)	(1,555)	(16,579)
Borrowings and financing	(12,347)	-	(9,875)	(19,230)	(3,928)	(21,683)	(67,063)
Leases	(24,098)	-	-	-	-	-	(24,098)
Provision for risks	(9,859)	(540)	-	(221)	-	(3,671)	(14,291)
Advance for future capital increase	-	-	(2,081)	-	-	-	(2,081)
Other		(2,550)	(4,602)	(41)	(1,360)	(15,112)	(23,665)
Total net assets acquired	(9,888)	975	6,823	17,697	(2,755)	2,218	15,070
Noncontrolling interests	-		(1,048)	-	-	-	(1,048)
Excess price paid on the acquisition	374,276	7,827	3,506	121,099	4,755	141,622	653,085
Contribution to line item "Revenue" since the acquisition date	70,289	3,564	352	20,861	2,027	12,154	109,247
Contribution to line item profit (loss) before taxes since the acquisition date	6,842	(285)	(1,195)	2,383	(1,361)	2,033	8,417
Acquiree's revenue since the beginning of the current year	70,289	3,564	405	30,660	2,403	72,436	179,757
Acquiree's profit (loss) before taxes since the beginning of the year	6,842	(285)	(1,487)	2,954	(1,343)	5,121	11,802

Acquisitions in 2022

(a) CAM Group/CLION

Refers to the purchase and sale agreement providing for the control and effective acquisition of CAM/CLION Group companies (CAM/Clion Group companies are disclosed in item “(i)” of note 2.3), by subsidiary Núcleo de Oncologia da Bahia S.A. occurred on January 10, 2022. Located in Bahia, engaged in performing ambulatory activities with resources for the performance of complementary tests and provision of diagnostic imaging services.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of all companies was acquired by Núcleo de Oncologia da Bahia S.A. for R\$364,388. The contingent consideration portion corresponds to the amount of R\$45,000 and was measured at the present value of the disbursement set forth in agreement according to the attainment of financial metrics linked to the EBITDA. As part of the transaction and concurrently with the direct acquisition of 100%, CAM's shareholders subscribed and paid up 1,587,588 new common shares, representing 12.15% of the voting capital of Núcleo de Oncologia da Bahia S.A., in the amount of R\$65,277, which was used to offset the purchase price due against the installment in cash to be paid by the buyer.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$374,276 was recognized as goodwill based on expected future earnings by buyer Núcleo de Oncologia da Bahia S.A. due to expected business combination synergies.

(b) CTR - Centro de Tratamento Radioterápico de Anápolis Ltda

Refers to the purchase and sale agreement providing for the control and effective acquisition of CTR - Centro de Tratamento Radioterápico de Anápolis Ltda by Oncoclínica - Centro de Tratamento Oncológico S.A (CTO), on February 8, 2022. Located in Goiás, engaged in the provision of pathological and cytopathological anatomy laboratory services.

Negotiated price

Pursuant to the purchase and sale agreement, 86.69% of the shares comprising the capital of CTR Anápolis was acquired by CTO for R\$10,329.

Noncontrolling interests were determined through the current proportional interest criterion conferred by the equity instruments in the recognized amounts of the acquiree's identifiable net assets.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$3,506 was recognized as goodwill based on expected future earnings by buyer Oncoclínica - Centro de Tratamento Oncológico S.A. due to expected business combination synergies.

(c) MicroImagem Laboratório de Anatomia Patológica e Citopatologia Ltda

Refers to the purchase and sale agreement providing for the control and effective acquisition of MicroImagem Laboratório de Anatomia Patológica e Citopatologia Ltda by Idengene Medicina Diagnóstica S.A. (Idengene), on January 20, 2022. Located in Rio de Janeiro, engaged in the provision of pathological and cytopathological anatomy laboratory services.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of Microimagem was acquired by Idengene for R\$8,802.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$7,827 was recognized as goodwill based on expected future earnings by buyer Idengene Medicina Diagnostica S.A. due to expected business combination synergies.

(d) Cemise Group

Refers to the purchase and sale agreement providing for the control and effective acquisition of Cemise Group, comprised of the companies listed in note 2.3, by NOS - Núcleo de Oncologia de Sergipe S.A (NOS) on March 4, 2022. Located in Sergipe, engaged in performing ambulatory activities, providing imaging diagnostic, clinical laboratory, tomography, vaccination and nuclear medicine services.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of Cemise Integrada was acquired by NOS for R\$138,796.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$121,099 was recognized as goodwill based on expected future earnings by buyer NOS - Núcleo de Oncologia de Sergipe S.A. due to expected business combination synergies.

(e) ELO Medicina Diagnóstica LTDA

Refers to the purchase and sale agreement providing for the control and effective acquisition of ELO Medicina Diagnóstica LTDA by UMC Imagem LTDA (UMC) on February 15, 2022. Located in Minas Gerais, engaged in the provision of radiology, diagnostic imaging, nuclear medicine diagnosis, diagnostic and therapeutical complementation services.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of ELO Medicina Diagnóstica LTDA was acquired by UMC Imagem LTDA for R\$2,000.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$4,755 was recognized as goodwill based on expected future earnings by buyer UMC Imagem LTDA. due to expected business combination synergies.

(f) Itaigara Group

Refers to the purchase and sale agreement providing for the control and effective acquisition of Itaigara Group companies (Itaigara Group companies are disclosed in item “(vi)” of note 2.3), by subsidiary Núcleo de Oncologia da Bahia S.A occurred on June 24, 2022. Located in the state of Bahia, the company is engaged in controlling and holding interests in and managing other companies (holdings of non-financial institutions).

Within the scope of the acquisition of equity interest, the sellers granted to NOB a call option for all remaining shares held by them in Itaigara, and Oncoclínicas Group granted to the sellers a put option also for all shares held by the sellers, with the same exercise characteristics and conditions (term and amount). These options can be exercised in three tranches. As the risks and benefits related to the shares regarding the options granted were not assumed by the selling shareholders and, therefore, were transferred to Oncoclínicas Group, the purchase price allocation considered an effective interest equivalent to 100% of Itaigara’s capital social and the present value of the exercise price comprised the base consideration transferred for goodwill measurement purposes. The estimated fair value of this contingent consideration deriving from the options granted amounts to R\$56,380. Such portion was treated as contingent consideration and, as defined by IFRS 3/ CPC 15, the amount was added to the consideration transferred.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of all companies was acquired by Núcleo de Oncologia da Bahia S.A. for R\$143,840.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$141,622 was recognized as goodwill based on expected future earnings by buyer Núcleo de Oncologia da Bahia S.A. due to business combinations synergies.

The initial recognition of goodwill arising on the acquisitions above was made on provisional basis, based on the information available up to the end of the reporting period. The Company is gathering the information necessary for the determination of the final amount within the period prescribed in IFRS 3. Trade receivables, property and equipment, operating leases and contingencies may significantly impact such determination due to the alignment of the acquirees’ accounting practices with those of the Company, which is still in progress.

The Company expects goodwill acquired in these business combinations to be deductible for tax purposes, upon the merger of these subsidiaries.

Changes in acquisitions made in 2021

During 2022, the Company completed the Purchase Price Allocation (PPA) of acquirees CTR Centro de Tratamento Radioterápico Ltda (CTR Bueno) and Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda (Cebrom), for final recognition of goodwill.

As part of this exercise, the Company made certain changes in the opening balances and based on an internal analysis, it understood that the amounts changed are immaterial. Accordingly, the information disclosed in the financial statements as at December 31, 2021 is not being restated.

The changes are explained below:

(a) CTR Centro de Tratamento Radioterápico Ltda

The impacts of the review of the purchase price allocation resulted in an increase of goodwill of R\$532, arising from the price adjustment set forth in the purchase and sale agreement in the amount of R\$3,986, fair value adjustment to the consideration in the total amount of R\$1,372 and surplus of property and equipment in the total amount of R\$2,378. Due to the changes made in total net assets acquired and liabilities assumed, the noncontrolling interests increased by R\$296, based on the proportional interest criterion of net assets.

The purchase price allocation and goodwill measurement based on expected future earnings on the acquisition of interest were as follows:

	Previously stated	Current
Consideration transferred	56,622	59,236
Surplus of property and equipment	2,237	4,615
Total assets acquired and liabilities assumed	3,346	5,428
Noncontrolling interests	(475)	(771)
Goodwill	53,276	53,808

(b) Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda

The impacts of the review of the purchase price allocation resulted in a decrease of goodwill of R\$15,449, arising from the price adjustment set forth in the purchase and sale agreement in the amount of R\$1,487, negative fair value adjustment to the consideration in the total amount of R\$4,556. To conform revenue recognition to the Group's practices, the amount of R\$21,005 was recorded and also the taxes payable due to the revenue in the amount of R\$8,625.

The purchase price allocation and goodwill measurement based on expected future earnings on the acquisition of interest in Cebrom were as follows:

	Previously stated	Current
Consideration transferred	188,001	184,932
Trade receivables	5,023	26,028
Taxes payable	591	9,216
Total assets acquired and liabilities assumed	1,452	13,832
Goodwill	186,549	171,100

Changes in acquisitions made in 2022

During the second quarter of 2022, the Company reviewed the temporary purchase price allocation of the business combinations below, which continues to be subject to changes during the 12-month measurement period established by the applicable accounting practices. Currently, the impacts arising from this review are:

- CAM Group and Clion: temporary increase in goodwill acquired in business combination in the amount of R\$39,387 mainly arising from balance sheet transactions such as: recognition of trade receivables and trade payables, in line with the accounting practices adopted by the Group, and the respective impacts from taxes payable, in addition to the depreciation criterion of property and equipment.
- Microimagem: temporary increase in goodwill acquired in business combination in the amount of R\$3,666 arising from consideration price adjustment and other payables.
- Cemise: temporary decrease in goodwill acquired in business combination in the amount of R\$319 arising from impacts on other assets and other payables.
- Elo: temporary increase in goodwill acquired in business combination in the amount of R\$799 arising from impacts on other payables.

These balances are subject to changes up to the closing of the Purchase Price Allocation (PPA) of said company, and on the presentation date of this report, are as follows:

(a) CAM and Clion Group

	Previously stated	Balance as at 06/30/2022
Consideration offered	369,114	369,114
Trade receivables	17,446	21,702
Property and equipment	35,444	16,777
Trade payable	9,945	23,659
Other	103,877	99,727
Total assets acquired and liabilities assumed	29,940	(9,447)
Goodwill	<u>339,174</u>	<u>378,561</u>

(b) Microimagem Lab. de Anatomia Patológica e Citopatologia Ltda.

	Previously stated	Balance as at 06/30/2022
Consideration offered	8,000	8,802
Total assets acquired and liabilities assumed	<u>3,839</u>	<u>975</u>
Goodwill	<u>4,161</u>	<u>7,827</u>

(c) Cemise Group

	Previously stated	Balance as at 06/30/2022
Consideration offered	138,796	138,796
Total assets acquired and liabilities assumed	17,378	17,697
Goodwill	121,418	121,099

(d) Elo Medicina Diagnóstica Ltda

	Previously stated	Balance as at 06/30/2022
Consideration offered	2,000	2,000
Total assets acquired and liabilities assumed	(1,956)	(2,755)
Goodwill	3,956	4,755

5. CASH AND CASH EQUIVALENTS

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Cash and banks	1,198	377	57,420	48,587
Short-term investments (i)	231,280	398,059	443,205	488,251
Total cash and cash equivalents	232,478	398,436	500,625	536,838

- (i) Short-term investments are mainly represented by Bank Deposit Certificates (CDBs) yielding interest corresponding to rates of up to 101.56% in 2022 (100.69% in 2021) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

6. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Fixed-income short term investment (i)	29,313	149,305	574,957	1,513,799
Total	29,313	149,305	574,957	1,513,799
Current	28,884	148,800	560,673	1,477,914
Noncurrent	429	505	13,924	35,885

- (i) The short-term investments 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 yield of these short-term investments are similar to those mentioned in note 5 above.

Also, the Group has other investments in credit right funds not stated in noncurrent, yielding interest of 5.2385% p.a. as at June 30, 2022 (4.52% p.a. as at December 31, 2021).

7. TRADE RECEIVABLES

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Trade receivables	14,992	12,496	553,245	305,054
Unbilled revenues	23,792	22,560	534,719	406,119
Total trade receivables and unbilled revenues	38,784	35,056	1,087,964	711,173
Allowance for expected credit losses (ECL)	(3,790)	(3,721)	(42,421)	(23,827)
Provision for disallowance	(1,686)	(1,820)	(40,060)	(21,195)
	<u>33,308</u>	<u>29,515</u>	<u>1,005,483</u>	<u>666,151</u>

Trade receivables are denominated in Brazilian reais and refer mainly to healthcare services provided to health insurance plans, which average days sales outstanding is 100 days (79 days as at December 31, 2021).

The aging list of trade receivables is as follows:

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Current	31,719	27,220	724,762	551,416
Up to 30 days past-due	1,075	1,739	122,155	60,150
Up to 60 days past-due	222	338	79,873	24,669
Up to 90 days past-due	704	1,322	67,953	28,625
91 to 180 days past-due	645	643	53,380	30,577
Over 180 days past-due	4,419	3,794	39,841	15,736
	<u>38,784</u>	<u>35,056</u>	<u>1,087,964</u>	<u>711,173</u>

The Company usually recognizes an allowance for expected credit losses based on the expected collection of trade receivables and the history of losses and disallowed amounts.

The disallowance occurs upon authorization of the health insurance plan for issuance of the invoice. Once the disallowance is recognized, it is analyzed, and if undue, an appeal is filed with the healthcare operator for the receivable collection. The period for filing of appeals varies according to the healthcare operator, but starts to be counted when the appeal is filed.

Variations in the allowance for expected credit loss and provision for disallowances are as follows:

	Parent	Consolidated
Balance as at December 31, 2020	(12,977)	(69,120)
Reversal	8,667	28,162
Recognition	(2,762)	(39,425)
Balance as at June 30, 2021	<u>(7,072)</u>	<u>(80,383)</u>
Balance as at December 31, 2021	(5,541)	(45,022)

	Parent	Consolidated
Reversal	2,964	28,073
Recognition	(2,899)	(65,532)
Balance as at June 30, 2022	<u>(5,476)</u>	<u>(82,481)</u>

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivables mentioned above. Oncoclínicas Group does not have any receivable pledged as collateral for any obligation assumed by the Company.

8. INVENTORIES

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Medicines	5,492	3,743	70,342	45,499
Material and Personal Protective Equipment (PPE)	9,381	9,345	38,964	23,832
Advance		-	79	79
Total	<u>14,873</u>	<u>13,088</u>	<u>109,385</u>	<u>69,410</u>

Inventories refer mainly to medicines used in chemotherapeutic procedures. There is no allowance for inventory losses and guarantees, considering an average turnover period of approximately 48 days (40 days as at December 31, 2021) and guarantees provided and/or restrictions on the full use of inventories.

9. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Income tax (IRPJ) and Social contribution (CSLL)	4,861	11,979	19,316	11,043
Withholding income tax (IRRF)	19,907	10,274	63,458	48,849
Taxes on revenue (PIS and COFINS)	1,745	2,453	32,890	34,398
Service tax (ISS)	-	-	1,763	1,893
Other taxes	33	32	410	448
	<u>26,545</u>	<u>24,738</u>	<u>117,837</u>	<u>96,631</u>

10. OTHER ASSETS

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Advances to suppliers	5,869	3,326	20,808	5,193
Disposal of equity interests	19,070	18,753	20,910	20,546
Indemnifying asset (b)	-	-	30,615	34,541
Machinery lease	3,502	3,649	4,629	1,285
Sundry advances (a)	991	572	30,137	24,597
Prepaid expenses	4,239	3,473	7,783	5,222
Other	255	253	6,351	10,266
	<u>33,926</u>	<u>30,026</u>	<u>121,233</u>	<u>101,650</u>
Current	15,064	11,714	47,284	24,285
Noncurrent	18,862	18,312	73,949	77,365

Main transactions in the period:

- (a) Contains partnership agreement between NOB (subsidiary) and Clivale (NOB's partner) in the amount of R\$4,000, relating to investment for expansion/opening of branches. In the partnership, NOB will assign the provision of medical services, and Clivale the structure for the performance of procedures.
- (b) Includes amounts deriving from events indemnifiable by the sellers of CAM Group, Microimagem and Itaipara, as detailed in note 4.

11. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATES

a) Breakdown

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Investments in subsidiaries and associates	643,143	616,134	1,020	1,386
Call options (i)	15,884	-	-	-
Goodwill (ii)	106,222	106,234	-	-
	<u>765,249</u>	<u>722,368</u>	<u>1,020</u>	<u>1,386</u>

- (i) Refers to put options granted by the noncontrolling shareholders to Núcleo de Oncologia da Bahia S.A. as shown in note 20.
- (ii) Refers to the goodwill arising on business combinations carried out by the Parent.

Variations in investments are as follows:

Companies	12/31/2021	Profit distribution	Share of profit (loss) of subsidiaries	Changes in equity interest (ii)	New acquisitions (i)	Foreign exchange fluctuation	Other transactions with shareholders	06/30/2022
Chemotherapy	59,311	(2,328)	(23,350)	(62,958)	-	-	(942)	(30,267)
Radiotherapy	14,461		72	-	-	-	-	14,534
Precision medicine	76,486		(20,269)	-	-	(1,998)	-	54,219
Vehicle entities	411,436		8,899	58,916	1,020	-	-	480,271
Other	28,242		(8,100)	-	-	-	1,705	21,847
Total	589,936	(2,328)	(42,748)	(4,042)	1,020	(1,998)	763	540,603
Investments	616,134							643,143
Equity deficit*	(26,198)							(102,540)

* Recorded in "Other noncurrent liabilities" in the balance sheet.

Companies	12/31/2020	Profit distribution	Share of profit (loss) of subsidiaries	Changes in equity interest	Corporate restructuring	Transfer	Foreign exchange fluctuation	Capital increase	Other	06/30/2021
Chemotherapy	110,601	(5,065)	8,075	(8,413)	(5,969)	(63,101)	-	-	143	36,271
Radiotherapy	13,942	(420)	597	171	-	-	-	-	-	14,290
Precision medicine	8,449	-	(14,036)	-	84,604	-	(4,404)	15,905	-	90,518
Vehicle entities	475,067	(13,621)	10,190	(240,620)	(44,256)	63,101	-	43,614	(2,051)	291,424
Other	27,836	-	(8,120)	-	-	-	-	-	-	19,716
Total	635,895	(19,106)	(3,294)	(248,862)	34,379	-	(4,404)	59,519	(1,908)	452,219
Investments	637,698									490,916
Equity deficit*	(1,803)									(38,697)

* Recorded in "Other noncurrent liabilities" in the balance sheet.

2021

Transactions in the first six months of 2021 can be analyzed together in the disclosure made by the Company on August 16, 2021, which was presented in the Interim Financial Information for the corresponding period.

2022

(i) Acquisition of associate

On February 8, 2022, Parent Oncoclínicas acquired shares corresponding to a total of 25.77% interest in JHSL Consultoria S.A, a holding company operating Meu Médico platform, a customized multimedia communication platform, integrated with the clinic's schedule and the patient's chart, for institutions that wish to reduce lines, avoid unnecessary risks for employees and patients and make communication more efficient. Also, with Meu Médico, the institution can rely on a technology capable of offering a more efficient, qualified operation of the business and providing significant cost reduction.

(ii) Change in equity interests

On January 10, 2022, Centro de Tratamento Oncoclínicas (CTO) subscribed shares of Núcleo de Oncologia da Bahia, and started to hold 48.17% of its capital. As a result of this transaction, Centro de Mineiro de Infusões (Oncoclínicas' subsidiary) and noncontrolling shareholders diluted their equity interests. The amount of R\$4,042 reflects the consolidated effect of the transaction.

(iii) Profit distribution

Dividends paid by direct subsidiaries are broken down as follows:

	Dividend distribution	
	Parent	Parent
	06/30/2021	06/30/2022
Centro Mineiro de Infusão S.A.	1,530	-
Centro Paulista de Oncologia S.A.	4,975	-
Oncopar Sul Empreendimentos e Participações Ltda.	1,801	-
Oncoclínicas Participações SP Ltda.	6,111	-
Instituto de Oncologia de Ribeirão Preto S.A.	90	-
Oncocentro Imagem Serviços Médicos Ltda.	4,179	-
CPO - Centro Paraibano de Oncologia S.A.	420	-
Navarra RJ Serviços Oncológicos S.A.	-	2,328
Total	19,106	2,326

Company	Equity interest held in direct investees						Profit or loss under the equity method - of direct investees
	June 30, 2022						
	Equity interest	Total assets	Total liabilities	Equity	Profit (loss) for the six-month period	Investment amount	
Oncoclínicas Salvador	100.00%	13,397	4,830	8,567	(562)	8,570	(562)
Centro Paulista de Oncologia	99.50%	810,073	798,538	11,535	(21,568)	11,477	(21,460)
Centro Mineiro de Infusões	58.80%	646,999	515,019	131,980	2,355	77,604	1,385
Oncocentro Imagem	90.85%	170,785	67,706	103,079	8,626	93,647	7,837
Oncopar	94.81%	109,027	11,855	97,172	5,465	92,129	5,182
Onco Participações	92.13%	83,838	340	83,498	932	76,927	858
CPO - Centro Paraibano de Oncologia S.A.	14.00%	22,714	10,561	12,153	4,144	1,701	580
Oncobio	100.00%	81,186	51,351	29,835	(9,223)	29,835	(9,223)
Instituto Onc. De Ribeirão Preto	4.50%	10,433	3,888	6,545	2,172	295	98
Centro Exc. ^a . Radioterapia Rio de Janeiro	50.00%	11,655	1,415	10,240	363	5,120	182
Radioterapia Oncoclínicas Recife	7.00%	48,645	42,990	5,655	(1,999)	396	(140)
Central de Gestão e Saúde	99.90%	1,994	(410)	2,404	1,124	2,402	1,123
Idengene	99.76%	192,459	138,115	54,344	(20,317)	54,214	(20,269)
Onco Part. SP	45.78%	86,404	56	86,348	5,882	39,530	2,693
Onco Part.ES RJ	100.00%	67,507	29,244	38,263	1,912	27,659	1,912
Leste Fluminense	45.43%	120,347	43,234	77,113	13,456	35,032	6,113
Cruz Participações	28.58%	59,417	28,012	31,405	(2,475)	8,975	(707)
CTC Oncologia S.A.	39.74%	235,001	42,241	192,760	(2,239)	76,610	(891)
JHSL Consultoria S.A.	25.00%	473	126	4,080	-	1,020	-
Total investment		2,772,354	1,789,111	986,976	(11,952)	643,143	(25,288)

Equity interest held in direct investees							
June 30, 2022							
Company	Equity interest	Total assets	Total liabilities	Equity	Profit (loss) for the six-month period	Investment amount	Profit or loss under the equity method - of direct investees
RTOncoclínicas São Paulo	99.00%	14,059	14,325	(266)	602	(263)	596
RTOncoclínicas Salvador	100.00%	-	7	(7)	(2)	(7)	(2)
RTOncoclínicas Ribeirão Preto	99.00%	10	30	(20)	(2)	(20)	(2)
Pontus	50.01%	9,119	65,182	(56,063)	(22,232)	(28,037)	(11.118)
Oncoclínica-Centro de Tratamento Oncológico	100.00%	1,173,345	1,240,909	(67,564)	(8,655)	(67,564)	(8.681)
Oncohematologia	99.17%	35,252	41,957	(6,705)	1,761	(6,649)	1.747
Total equity deficit		1,231,785	1,362,410	(130,625)	(28,528)	(102,540)	(17.460)
Total direct investments		4.004.139	3.151.521	856.351	(37,868)	540,603	(42,748)

Equity interest held in direct investees							
June 30, 2021							
Company	Equity interest	Total assets	Total liabilities	Equity	Profit (loss) for the six-month period	Investment amount	Profit or loss under the equity method - of direct investees
Centro Mineiro de Infusões	58.80%	122,552	94,117	28,435	7,568	16,720	6,949
Oncoclínicas Salvador	100.00%	13,085	3,851	9,234	1,397	9,234	1,397
Centro Paulista de Oncologia	99.50%	397,502	362,369	35,133	8,331	34,957	8,289
Oncopar	94.81%	97,777	10,861	86,916	779	82,405	783
Onco Participações Radioterapia	92.13%	82,158	210	81,947	648	75,498	637
Oncoclínicas Recife Centro Exc.ª	7.00%	51,010	45,239	5,771	(1,366)	404	(95)
Radioterapia Rio de Janeiro	50.00%	12,798	1,974	10,824	(1,474)	5,412	(737)
Onco Part. SP	45.78%	76,999	1	76,998	3,609	35,250	3,471
Oncobio	60.00%	91,478	56,655	34,823	(12,646)	20,894	(7,588)
Instituto Onc. De Ribeirão Preto	4.50%	7,451	3,774	3,676	1,122	165	50
Oncocentro Imagem	90.85%	157,558	67,291	90,267	4,901	82,008	4,846
CPO - Centro Paraibano de Oncologia S.A.	14.00%	17,373	10,402	6,971	2,269	976	318
Idengene	99.17%	111,979	20,689	91,290	(13,577)	90,534	(11,527)
Leste Fluminense	33.49%	110,558	53,520	57,038	9,557	19,106	3,201
Boston Lighthouse	90.28%	7,813	5,138	2,675	(6,153)	-	(1,574)
Onco Part.ES RJ	99.99%	49,965	44,544	5,421	3,702	5,421	3,702
Cruz Participações	28.58%	49,992	15,002	34,991	-	10,000	-
Total investment		1,458,048	795,637	662,410	8,666	488,984	12,122

Equity interest held in direct investees							
June 30, 2021							
Company	Equity interest	Total assets	Total liabilities	Equity	Profit (loss) for the six-month period	Investment amount	Profit or loss under the equity method - of direct investees
Company	Equity interest	Total assets	Total liabilities	Equity	Profit (loss) for the six-month period	Investment amount	Profit or loss under the equity method - of direct investees
Oncohematologia RT Oncoclínicas São Paulo	99.17%	28,195	38,230	(10,035)	(1,243)	(9,952)	(1.232)
RT Oncoclínicas Salvador	99.00%	11,983	12,866	(883)	(288)	(874)	(285)
RT Oncoclínicas Ribeirão Preto	100.00%	-	7	(7)	(1)	(7)	(1)
Central de Gestão e Saúde	99.00%	-	11	(11)	(1)	(11)	(1)
Locus	99.90%	2,285	3,464	(1,179)	(533)	(1,178)	(532)
Pontus	100.00%	4,817	7,995	(3,178)	(2,645)	-	(913)
Oncoclínica - Centro de Tratamento Oncológico	50.01%	23,027	38,740	(15,713)	(17,970)	(7,858)	(8.987)
	100.00%	724,730	743,546	(18,816)	(3,465)	(18,817)	(3.465)
Total equity deficit		795,037	844,859	(49,822)	(26,146)	(38,697)	(15.416)
Total direct investments		2.253.085	1,640,496	612,588	(17,480)	450,287	(3,294)

12. PROPERTY AND EQUIPMENT

Parent					
Description	Annual depreciation rates	June 30, 2022			December 31, 2021
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	10%	48,588	(14,051)	34,537	36,896
Facilities	10%	559	(332)	227	254
Furniture and fixtures	10%	3,587	(1,808)	1,779	1,923
Computers and peripherals	20%	7,302	(4,082)	3,220	3,315
Leasehold improvements	10%	20,133	(8,205)	11,928	12,847
Advances for purchase of property and equipment	-	1,232	-	1,232	1,232
Land	-	986	-	986	986
Construction in progress	-	5,732	-	5,732	3,840
Total		88,119	(28,478)	59,641	61,293

Description	Annual depreciation rates	Consolidated			
		June 30, 2022			December 31, 2021
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	7,72%	384,316	(172,102)	212,214	169,823
Facilities	10%	11,437	(5,170)	6,267	6,162
Furniture and fixtures	10%	50,415	(26,691)	23,724	19,692
Computers and peripherals	20%	43,462	(24,251)	19,211	16,967
Leasehold improvements	10%	384,659	(121,943)	262,716	229,480
Company cars	25%	511	(511)	-	-
Land	-	4,955	-	4,955	2,044
Advance for property and equipment	-	1,514	-	1,514	1514
Construction in progress	-	69,169	-	69,169	32,323
Total		<u>950,439</u>	<u>(350,668)</u>	<u>599,770</u>	<u>477,916</u>

As at June 30, 2022, and December 31, 2021, no assets were pledged as collateral.

Leasehold improvements are amortized during the term of the lease contract and considers the expected renewal or disposal, when Management intends to exercise such right, and pursuant to the terms and conditions of the contracts. Land and construction in progress are not depreciated or amortized.

Parent	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Land	Advance	Construction in progress	Total
Balance as at December 31, 2020	50,392	306	2,200	2,330	8,747	986	-	61	65,022
Purchases	50	2	41	900	141	-	1,232	374	2,740
Depreciation	(2,885)	(26)	(189)	(478)	(787)	-	-	-	(4,365)
Write-offs	(145)	-	-	-	-	-	-	-	(145)
Transfers	(6,515)	(2)	3	10	3,398	-	-	3,106	-
Balance as at June 30, 2021	40,897	280	2,055	2,762	11,499	986	1,232	3,541	63,252
Balance as at December 31, 2021	36,897	254	1,923	3,315	12,846	986	1,232	3,840	61,293
Purchases	17	-	51	699	114	-	-	1,892	2,773
Depreciation	(2,377)	(27)	(190)	(794)	(1,032)	-	-	-	(4,420)
Write-offs	-	-	(5)	-	-	-	-	-	(5)
Balance as at June 30, 2022	34,537	227	1,779	3,220	11,928	986	1,232	5,732	59,641

Consolidated	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Company cars	Land	Advance	Construction in progress	Total
Balance as at December 31, 2020	131,166	12,187	15,895	10,362	178,759	26	1,564	-	53,334	403,293
Purchases	3,173	190	954	4,826	265	37	-	1,514	10,203	21,162
Depreciation	(11,273)	(692)	(1,029)	(1,830)	(12,911)	-	-	-	-	(27,735)
Write-offs	-	-	-	(41)	-	(63)	-	-	-	(104)
Transfers	10,441	(5,022)	317	111	37,127	-	-	-	(45,440)	(2,466)
Balance as at June 30, 2021	133,507	6,663	16,137	13,428	203,240	-	1,564	1,514	18,097	394,150
Balance as at December 31, 2021	169,823	6,162	19,602	16,967	229,481	-	2,044	1,514	32,323	477,916
New companies	43,183	163	4,001	1,598	14,126	1	2,368	-	17,285	82,724
Purchases	15,088	345	1,909	3,959	19,948	-	543	-	33,095	74,888
Depreciation	(15,199)	(500)	(1,870)	(3,211)	(14,137)	-	-	-	-	(34,917)
Write-offs	(673)	-	(65)	(102)	-	(1)	-	-	-	(841)
Transfers	(8)	97	147	-	13,298	-	-	-	(13,534)	-
Balance as at June 30, 2022	212,214	6,267	23,724	19,211	262,716	-	4,955	1,514	69,169	599,770

13. INTANGIBLE ASSETS

Oncoclínicas Group's intangible assets are comprised of systems and applications, exclusivity right, software development, trademarks and patents, partnership agreements and goodwill deriving from expected future earnings paid on the acquisition of investments that are justified in the estimated future cash flows, pursuant to future feasibility reports prepared by external specialists. Goodwill arising on the acquisition of investments in subsidiaries is reclassified from the group of investments in the Parent's individual interim financial information to intangible assets in the consolidated interim financial information.

The amounts recorded in intangible assets are broken down as follows:

Description	Annual amortization rates	Parent			
		June 30, 2022			December 31, 2021
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	18,752	(11,138)	7,614	3,739
Exclusivity right	20%	28,309	(17,833)	10,476	13,524
Software development	-	40,074	-	40,074	34,342
Goodwill	-	9,585	-	9,585	9,585
Trademarks and patents	-	270	-	270	270
Intellectual property	20%	66,716	(3,078)	63,638	8,953
Total		<u>163,706</u>	<u>(32,049)</u>	<u>131,657</u>	<u>70,413</u>

Description	Annual amortization rates	Consolidated			
		June 30, 2022			December 31, 2021
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	59,688	(35,837)	23,851	11,296
Software and project development	-	118,788	-	118,788	100,569
Exclusivity right	20%	92,530	(47,811)	44,719	30,042
Goodwill on acquisition of investments	-	1,806,714	-	1,806,714	1,168,973
Partnership agreement	8,3%	964,200	(61,015)	903,185	915,560
Trademarks and patents	-	759	-	759	759
Intellectual property	20%	69,049	(3,078)	65,971	11,210
Total		<u>3,111,725</u>	<u>(147,741)</u>	<u>2,963,984</u>	<u>2,238,409</u>

As at June 30, 2022 and December 31, 2021, no rights were pledged as collateral. Management has not identified significant differences in the useful lives of the assets part of its intangible assets and of its subsidiaries.

No losses were identified and recognized related to the impairment of intangible assets as at June 30, 2022.

	Parent						
	Systems and applications	Software development	Goodwill - Oncocentro	Exclusivity right	Trademarks and patents	Intellectual property	Total
Balance as at December 31, 2020	4,076	35,184	9,585	22,283	269	-	71,397
Purchases	1,133	14,604	-	-	-	-	15,737
Amortization	(1,035)	-	-	(4,482)	-	(406)	(5,923)
Corporate restructuring	-	(15,905)	-	-	-	-	(15,905)
Transfers	(187)	(9,173)	-	-	-	9,360	-
Balance as at June 30, 2021	<u>3,987</u>	<u>24,710</u>	<u>9,585</u>	<u>17,801</u>	<u>269</u>	<u>8,954</u>	<u>65,306</u>
Balance as at December 31, 2021	3,739	34,342	9,585	13,524	270	8,954	70,413
Purchases	5,378	5,840	-	168	-	57,356	68,742
Amortization	(1,611)	-	-	(3,216)	-	(2,672)	(7,499)
Transfers	108	(108)	-	-	-	-	-
Balance as at June 30, 2022	<u>7,614</u>	<u>40,074</u>	<u>9,585</u>	<u>10,476</u>	<u>270</u>	<u>63,638</u>	<u>131,657</u>

	Consolidated							
	Systems and applications	Software development	Partnership agreements	Goodwill on acquisition of investments	Exclusivity right	Trademarks and patents	Intellectual property (ii)	Total
Balance as at December 31, 2020	11,237	60,503	482,123	602,404	41,220	746	-	1,198,233
Purchases	990	19,910	49,991	-	1,000	-	2,330	74,221
Goodwill on corporate restructuring	-	-	-	(5,039)	-	-	-	(5,039)
Amortization	(2,532)	-	(8,776)	-	(7,716)	-	(406)	(19,430)
Foreign exchange fluctuation	-	-	-	(1,002)	-	-	-	(1,002)
Transfers	263	(9,627)	-	-	-	-	9,364	-
Balance as at June 30, 2021	<u>9,958</u>	<u>70,786</u>	<u>523,337</u>	<u>596,363</u>	<u>34,504</u>	<u>746</u>	<u>11,288</u>	<u>1,246,983</u>
Balance as at December 31, 2021	11,296	100,569	915,560	1,168,973	30,042	759	11,210	2,238,409
New companies	1,175	11	-	-	-	-	-	1,186
Purchases	2,729	30,228	-	653,085	22,004	-	57,433	765,477
Amortization	(3,369)	-	(12,375)	-	(7,327)	-	(2,672)	(25,743)
Foreign exchange fluctuation	-	-	-	(2,206)	-	-	-	(2,206)
Other variations	-	-	-	(13,138)	-	-	-	(13,138)
Transfers	<u>12,020</u>	<u>(12,020)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance as at June 30, 2022	<u>23,851</u>	<u>118,788</u>	<u>903,185</u>	<u>1,806,714</u>	<u>44,719</u>	<u>759</u>	<u>65,971</u>	<u>2,963,984</u>

Main transactions in the period

(i) Intellectual property

During 2022, the Company recognized as intellectual property intangible amount an amount of R\$56,861, arising from the acquisition of exclusive transfer of know-how, right of use of trademark and medical protocols from partner Dana-Farber Cancer Institute. Such amount will be realized through amortization up to the end of 2030, based on the agreement term.

14. RIGHT OF USE - LEASE

The Group leases properties for its operations, including buildings. The average lease term is 10 years. Oncoclínicas Group's obligations are collateralized by the ownership of the leased assets.

14.1. Right-of-use assets

Variations

	<u>Parent</u>
Balance as at 12/31/2020	<u>24,693</u>
Addition	-
Amortization	(2,333)
Balance as at 06/30/2021	<u>22,360</u>
Balance as at 12/31/2021	<u>20,799</u>
Write-off	(6,834)
Remeasurement	1,482
Amortization	(2,375)
Balance as at 06/30/2022	<u>13,072</u>

	<u>Consolidated</u>		
	<u>Properties</u>	<u>Machinery and equipment</u>	<u>Total</u>
Balance as at 12/31/2020	<u>210,313</u>	<u>10,903</u>	<u>221,216</u>
Addition	596	-	596
Amortization	(15,952)	(768)	(16,720)
Balance as at 06/30/2021	<u>194,957</u>	<u>10,135</u>	<u>205,092</u>
Balance as at 12/31/2021	<u>241,328</u>	<u>9,823</u>	<u>251,151</u>
New companies	24,098	-	24,098
Write-off	(7,253)	-	(7,253)
Addition/remeasurement (i)	94,656	-	94,656
Amortization	(21,009)	(495)	(21,504)
Balance as at 06/30/2022	<u>331,820</u>	<u>9,328</u>	<u>341,148</u>

(i) Surface right

As at June 30, 2022, subsidiary NOB entered into a service agreement with Santa Casa de Misericórdia da Bahia - Hospital Santa Isabel, whereby the hospital granted to NOB, through a public deed, the real surface right, at an amount of R\$41,264, allowing the exercise of the right to fully use the area of part of the property. This agreement is effective for 30 years.

14.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments discounted based on the average incremental rate of 7.70% p.a. as at June 30, 2022 and 7.37% p.a. for 2021.

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/remeasurement and write-off.

	Parent	Consolidated
Balance as at 12/31/2020	26,572	233,177
Addition/ remeasurement	-	596
Principal repayments	(2,309)	(14,796)
Interest payment	(854)	(5,473)
Interest	1,090	6,244
Balance as at 06/30/2021	24,499	219,748
Balance as at 12/31/2021	23,209	269,671
New companies	-	24,098
Write-off	(6,834)	(7,253)
Addition/ remeasurement	1,482	94,656
Principal repayments	(2,804)	(57,989)
Interest payment	(982)	(11,688)
Interest	612	11,988
Balance as at 06/30/2022	14,683	323,483
Current	4,566	48,039
Noncurrent	10,117	275,444

As at June 30, 2022, noncurrent is broken down as follows:

	Parent (nominal)	Consolidated (nominal)
2022	2,766	31,441
2023	5,187	61,654
2024	4,150	55,423
2025	3,324	49,270
2026	871	40,074
2027 and thereafter	451	366,601
Total	16,749	604,463
Embedded interest	(2,066)	(280,980)
Lease liability	14,683	323,483

Although the accounting methodology used by the Company is in line with the rule set out in CPC06(R2) /IFRS16, it generates misstatements in the information to be provided due to the mismatching between cash flow and present value, given the current reality of the long-term interest rates in the Brazilian economic environment. Accordingly, the Company recalculated the depreciation and finance charge amounts for the total term of the contracts in effect as at June 30, 2022, based on a future cash flow that incorporates the expected inflation (nominal flow).

Pursuant to Circular Letter/CVM/SNC/SEP/02/2019, the Company presents the comparative balances of lease liabilities and their respective finance costs, right-of-use assets and their related depreciation expenses, considering the effect from future projected inflation on the flows of lease contracts, discounted at the nominal rate:

	Jun/ 2022	Dec/ 2022	Dec/ 2023	Dec/ 2024	Dec/ 2025	Dec/ 2026	Dec/ 2027	Dec/ 2028	Dec/ 2029	Dec/ 2030	Jan/2031 and thereafter
IPCA	8.07%	8.70%	5.00%	3.20%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Lease asset:											
Balance sheet	341,148	318,061	273,394	234,679	202,022	176,545	153,159	135,542	120,172	107,400	96,028
Projected flow	368,679	345,732	287,064	242,189	208,083	181,841	157,754	139,608	123,777	110,622	98,909
Lease liability:											
Balance sheet	323,483	304,837	295,351	257,076	222,345	191,279	167,175	144,029	127,211	112,378	100,284
Projected flow	349,589	331,358	310,119	265,303	229,016	197,018	172,191	148,350	131,028	115,750	103,293
Finance costs:											
Balance sheet	(11,988)	(23,917)	(23,068)	(20,383)	(17,893)	(15,660)	(13,882)	(11,606)	(10,223)	(9,171)	(147,165)
Projected flow	(12,955)	(25,998)	(24,221)	(21,035)	(18,430)	(16,130)	(14,298)	(11,954)	(10,530)	(9,446)	(151,580)
Depreciation expenses:											
Balance sheet	(21,504)	(44,478)	(44,317)	(38,365)	(32,307)	(25,127)	(23,036)	(17,267)	(15,020)	(12,422)	(110,892)
Projected flow	(23,874)	(48,348)	(46,533)	(39,593)	(33,276)	(25,881)	(23,727)	(17,785)	(15,471)	(12,795)	(114,219)

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

15. TRADE PAYABLES

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

16. BORROWINGS AND FINANCING

Borrowings and financing are broken down as follows:

Description	Index / interest	Maturities	Parent		Consolidated	
			06/30/2022	12/31/2021	06/30/2022	12/31/2021
	100% of IPCA + 1.85% p.a. 2.82% p.a. /		-	-	89,543	73,998
Financing	6.63% p.a. to 10.69% p.a.	04/15/2030				
CCB / working	100% of CDI +		-	70,531	956,658	910,350
capital	2.43% to 3.50% p.a.	11/30/2025				
	100% of LiborUSD +		-	-	50,200	134,031
Law 4,131 (i)	2.49% p.a.	08/05/2024				
FINEP (ii)	100% of TJLP + 0.5% p.a.	12/15/2031	40,208	40,118	40,209	40,118
			<u>40,208</u>	<u>110,649</u>	<u>1,136,610</u>	<u>1,158,497</u>
Current			92	70,623	201,538	353,370
Noncurrent			40,116	40,026	935,072	805,127

- (i) The Company contracted swaps to hedge against the fluctuations of foreign currencies on the borrowing date, under the same terms and conditions of the original borrowing agreement. Swaps are disclosed in the balance sheet in line item "Derivative financial instruments", as shown below. As at June 30, 2022, finance charges correspond to approximately 100% of the CDI rate + 2.67% p.a.

Derivative financial instruments

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Derivatives - swap	-	-	3,670	2,558

2022

The swap transaction was carried out in March 2021, maturing within a 18-month period. Such financial instrument is measured at fair value through profit or loss. As at June 30, 2022, the curve value is R\$3,511. The average finance charges are equivalent to approximately 100% of the CDI rate + 2.67% p.a. The long and short positions are disclosed in note 28.

- (ii) The Company has a financing agreement with FINEP in the total amount of R\$93,462, of which only R\$40,209 had already been disbursed.

Balances classified in noncurrent liabilities according to their maturities are as follows:

Settlement flow	Parent	Consolidated
2022	92	124,404
2023	2,811	449,106
2024	4,663	322,237
2025	4,663	153,236
2026	4,663	34,645
2027 and thereafter	23,316	59,724
	<u>40,208</u>	<u>1,136,610</u>

The variations in the balances of borrowings and financing are as follows:

	Parent	Consolidated
Balance as at December 31, 2020	554,207	1,399,156
Additions	18,061	146,203
Interest incurred	16,659	43,513
Principal repayment	(188,821)	(189,990)
Foreign exchange fluctuation	152	(72)
Payment of finance charges	(18,164)	(43,915)
Balance as at June 30, 2021	382,094	1,354,895
Balance as at December 31, 2021	110,649	1,158,497
New companies	-	67,063
Additions	-	135,398
Interest incurred	3,871	78,330
Principal repayment	(70,000)	(244,081)
Transfer of financial instrument - swap	-	(3,232)
Payment of finance charges	(4,312)	(55,365)
Balance as at June 30, 2022	40,208	1,136,610

The Company has credit lines 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 borrowings and financing are disclosed in note 28.

17. DEBENTURES

	06/30/2022 Consolidated	12/31/2021 Consolidated
1 st issue	997,597	999,646
Current	6,250	2,540
Noncurrent	991,347	997,106

Variations in debenture balances as at June 30, 2022 are as follows:

	Consolidated
Balance as at December 31, 2021	999,646
Debenture cost	(5,430)
Interest incurred	65,548
Payment of finance charges	(62,167)
Balance as at June 30, 2022	997,597

The Group issued debentures on December 10, 2021 and December 20, 2021 of subsidiaries Centro Paulista de Oncologia S.A. ("CPO") and Multihemo Serviços Médicos S.A ("Multihemo"), respectively. Interest on the Group's debentures correspond to CDI +2.40% p.a. for CPO and CDI +2.35% p.a. for Multihemo. Interest is paid semiannually for debentures of Multihemo and quarterly for CPO.

Settlement flow	Consolidated
2022	6,225
2023	-
2024	42,308
2025	281,731
2026	281,731
2027 and thereafter	385,602
	997,597

18. PAYROLL AND RELATED TAXES

The amounts recorded as payroll and related taxes are broken down as follows:

Description	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Salaries and wages	-	-	10,366	7,293
Social security contribution (INSS)	2,142	1,755	11,517	8,061
Severance pay fund (FGTS)	555	661	1,490	1,672
Withholding income tax (IRRF) on payroll	1,697	882	1,491	1,614
Accrued vacation, 13 th salary and related taxes	18,713	12,893	70,567	39,293
Accrued profit sharing	15,204	11,701	17,623	22,100
Provision for Phantom Shares charges (a)	6,271	12,294	6,271	12,294
Other	-	-	556	104
Total	44,582	40,188	119,881	92,431
Current	38,311	27,894	113,610	80,137
Noncurrent	6,271	12,294	6,271	12,294

(a) Phantom Shares Program

The Company launched a compensation program consisting of granting stock appreciation rights ("phantom shares").

For measurement and recognition purposes, the Company accessed the criteria prescribed by CPC 10 - R1 (equivalent to international standard IFRS 2) and concluded that, based on contractual addenda signed during 2021 and based on new facts and circumstances, the reclassification of the program to equity settle was appropriate. Accordingly, during 2021, the Company reclassified to equity the amounts deriving from these instruments, and the balance in liabilities derives from tax and social security obligations to be paid by the Company in cash.

Variations in the balance recorded in liabilities deriving from the amounts accrued relating to these obligations are as follows:

Balance as at December 31, 2021	12,294
Adjustment to the fair value against tax gain or loss	2,051
Payment of payroll taxes	(3,399)
Payment of withholding income tax	(4,675)
Balance as at June 30, 2022	<u>6,271</u>

The fair value of stock options granted to executives was measured using the Black & Scholes method, which took into consideration the following main assumptions: (i) price of the underlying share; (ii) option exercise price; (iii) risk-free interest rate; (iv) dividend rate; (v) volatility; (vi) lifetime of instruments; (vii) grace period, as shown below:

	<u>Assumptions</u>
Price of the underlying share	6.80 to 8.48
Option average exercise price	5.84
Risk-free interest rate	4.1% to 8.4%
Dividend rate	0.0%
Expected average volatility	41.9%
Average lifetime of instruments	8 years
Grace period	1 year

As at December 31, 2021, total options granted was 18,055,800, and there were new grants in the second quarter of 2022 in the total of 21,689,017.

During the year ended June 30, 2022, the Company incurred expenses on adjustment to charges in the amount of R\$2,051 (see table above) and R\$8,524 of share payment plan adjustment in the amount of R\$10,575 (R\$203,853 as at June 30, 2021).

19. TAXES PAYABLE

The amounts recorded as taxes payable are broken down as follows:

Description	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Withholding income tax (IRRF)	629	619	3,948	3,388
Service tax (ISSQN)	425	627	33,526	28,766
Taxes on revenue (PIS and COFINS)	1,430	2,801	27,577	19,514
Federal withholding taxes	706	920	2,203	3,621
Taxes in installments (i)	-	-	20,709	10,697
Special Tax Regularization Program (PERT)	-	-	2,082	2,167
Tax on Financial Transactions (IOF)	2,614	2,381	3,665	3,654
Other	204	261	3,672	4,401
Total	<u>6,008</u>	<u>7,609</u>	<u>97,382</u>	<u>76,208</u>
Current	6,008	7,609	81,214	68,904
Noncurrent	-	-	16,168	7,304

(i) Taxes in installments are as follows:

	Consolidated	
	06/30/2022	12/31/2021
Municipal	2,014	735
Federal	18,695	9,962
	<u>20,709</u>	<u>10,697</u>

The increase in tax in installments in the first half of 2022 derives from new acquisitions, in the amount of R\$16,440.

20. PAYABLES FOR ACQUISITIONS

Acquired subsidiaries	Parent	
	06/30/2022	12/31/2021
Centro Paulista de Oncologia	37,841	35,533
Núcleo de Oncologia da Bahia S.A.(i)	15,884	-
Total	<u>53,725</u>	<u>35,533</u>
Current	1,438	1,163
Noncurrent	52,287	34,370

Acquired subsidiaries	Consolidated	
	06/30/2022	12/31/2021
Multihemo	56,599	53,374
Hospital de Oncologia do Méier	24,031	22,801
Pro-Onco	9,074	8,597
IRA	1,786	1,692
Instituto Materno Infantil de Minas Gerais	49,642	49,754
Centro Paulista de Oncologia	37,842	35,533
Centro Paraibano de Oncologia	21,721	20,675
Núcleo de Oncologia de Sergipe	21,041	19,642
Hematológica	47,870	46,611
Centro Brasileiro de Radioterapia Oncologia e Mastologia	103,480	98,040
CTR Centro de Tratamento Radioterápico	30,063	29,528
Clion	159,183	-
CEMISE	36,034	-
Microimagem	4,985	-
Complexo Hospitalar Uberlândia	68,948	66,012
UMC Imagem e ICT	2,703	2,252
Itaigara	81,732	-
Núcleo da Bahia S.A. (i)	31,815	-
Total	<u>788,549</u>	<u>454,507</u>
Current	227,141	83,191
Noncurrent	561,408	371,316

- (i) Refers to the recognition of obligations related to put options granted by noncontrolling shareholders regarding the shares of Núcleo de Oncologia da Bahia. The exercise of this option is contingent on the continuity of provision of medical services by the partners of Núcleo de Oncologia da Bahia. The instrument is measured at the present value of the consideration in the amount of R\$31,815, of which R\$15,884 refers to put options from the founding shareholders to be paid by Oncoclínicas and the amount of R\$15,931 relating to the put option from the shareholders included in the transaction for acquisition of CAM Group/Clion to be paid by Centro de Tratamento Oncológico.

Payables for acquisition of companies include Purchase and Sale Agreements arising from installments payable retained. Payables for acquisitions are subject to finance charges based on 100% of the CDI and/or IPCA rates fluctuation.

The balance of payables comprise instruments measured at fair value both at the transaction date and in each closing period. The fair value of these contingent considerations as at June 30, 2022 is R\$373,540.

Variations in payables for acquisitions are as follows:

	Parent	Consolidated
Balance as at December 31, 2020	27,792	204,739
Additions	7,048	292,306
Interest incurred	43	16,347
Principal repayment	(8,649)	(187,755)
Payment of finance charges	(45)	(421)
Balance as at June 30, 2021	26,189	325,781
Balance as at December 31, 2021	35,533	454,507
Additions (ii)	-	667,701
Call options	15,884	31,815
Interest incurred	2,827	36,301
Principal repayment	(519)	(335,007)
Capitalization - Capital contribution (i)	-	(65,277)
Payment of finance charges	-	(1,491)
Balance as at June 30, 2022	53,725	788,549

- (i) Refers to the utilization of credit of the balance payable to shareholders arising on the acquisition of CAM by Parent NOB, CAM's noncontrolling shareholders subscribed capital increase in NOB, as mentioned in note 23 (c), which shareholders were included in the shareholding structure. In addition to the transaction and interest of the parties, the amount to be contributed by the noncontrolling shareholders was offset against the amount NOB was required to pay to them arising on the purchase of equity interest.
- (ii) The acquisition are comprised of the amount of the consideration for the acquisitions for the year, plus price adjustment of acquirees CTR Bueno and Cebrom, in the amount of R\$5,473, less the Present Value Adjustment of these companies, in the amount of R\$5,927. These amounts refers to the companies acquired during 2021. These changes are reflected in note 4.

Balances classified in noncurrent liabilities according to their maturities are as follows:

Settlement flow	Parent	Consolidated
2022	743	87,827
2023	1,714	233,758
2024	2,241	47,265
2025	2,551	161,601
2026	30,593	216,083
2027 and thereafter	15,883	42,005
	53,725	788,549

21. OTHER LIABILITIES

Description	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Subsidiaries' equity deficit	102,540	26,198	-	-
Corporate right	4,835	8,155	24,162	12,607
Redemption of shares	-	-	66,351	62,862
CSSJ partnership	-	-	21,617	14,432
Unimed Partnership	-	-	10,000	23,000
Payables - Fundação Ary	4,955	6,551	4,955	6,551
Royalties payable	-	-	11,530	10,630
Dana Farber (a)	52,521	-	52,521	-
Other payables	2,710	1,502	10,063	11,520
Total	<u>167,561</u>	<u>42,406</u>	<u>202,230</u>	<u>141,602</u>
Current	18,578	11,856	112,835	91,246
Noncurrent	148,983	30,550	89,395	50,356

Main transactions in the period:

- a. Balance payable relating to intangible assets recognized as shown in note 13. The obligation payable relating to this agreement is R\$93,533 with an adjustment to present value of R\$36,672, resulting in the net amount of R\$56,861.

22. PROVISIONS FOR TAX, LABOR AND CIVIL RISKS

Oncoclínicas Group records provisions to cover its potential liabilities. Based on the information provided by its legal counsel, the analysis of these matters and according to the likelihood of loss on each lawsuit, a provision considered sufficient to cover probable losses was recognized, for which a cash outflow is probable.

The provisions for risks are as follows:

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Civil	-	-	22,774	14,752
Tax	1,082	1,060	22,801	14,338
Labor	65	8	8,271	12,044
	<u>1,147</u>	<u>1,068</u>	<u>53,846</u>	<u>41,134</u>

Provisions of civil nature are mainly related to indemnity for pain and suffering and property damages alleged by patients due to the provision of services.

Provisions of tax nature derive mainly from challenges related to the writ of security and objection to the tax assessment notice.

Lawsuits of labor nature derive mainly from claims filed by employees, mostly related to additional health and hazard premium, overtime and third-party lawsuits with request for subsidiary liability.

Variations in the balance of provisions are as follows:

	Parent	Consolidated
Balance as at December 31, 2020	652	20,066
Reversal of provisions	(59)	(697)
Recognitions	31	1,003
Balance as at June 30, 2021	624	20,372
Balance as at December 31, 2021	1,068	41,134
New companies	-	14,291
Adjustment to indemnifiable asset	-	(3,650)
Reversal of provisions	(645)	(1,786)
Recognitions	724	5,707
Inflation adjustment, net	-	(1,850)
Balance as at June 30, 2022	1,147	53,846

Oncoclínicas Group monitors administrative proceedings and lawsuits to which it is a party as “plaintiff” or “defendant” and, based on the opinion of its legal counsel, classifies lawsuits according to the likelihood of loss. The jurisprudence trends and case laws are periodically analyzed and the risks related to these lawsuits are reclassified, if necessary.

During the business combination purchase price allocation process, the Group assesses the litigations, relating to the subsidiaries, which respective taxable events are prior to the date of acquisition of such subsidiary by Oncoclínicas Group. The total amount of these lawsuits is indemnifiable by the sellers to the Group and, therefore, this amount was recognized as a contra entry to the indemnifying asset during the measurement period, as prescribed by IFRS 3/CPC 15 (see note 10).

Possible losses

The Group is a party to tax, civil and labor lawsuits, assessed by Management as possible losses, based on the opinion of its legal counsel, for which no provision was recognized. The estimated amounts are broken down as follows:

	Consolidated	
	06/30/2022	12/31/2021
Civil (i)	17,283	15,224
Labor (ii)	4,677	7,561
Tax (iii)	5,398	3,801
	27,358	26,586

- (i) Lawsuits related to the indemnity for property damages and pain and suffering alleged patients as a result of the provision of services. There is no individually relevant lawsuit.
- (ii) The main claims refer to lawsuits related mainly to overtime, health hazard premium and third-party lawsuits claiming the subsidiary liability of the service taker. There is no individually relevant lawsuit.

(iii) Lawsuit related to tax execution for collection of two executable debts certificates (CDAs).

Considering the complexity of the lawsuits, as well as the entire Brazilian legal system, the Company is unable to accurately estimate the judgment period and whether disbursement will be made in relation to these lawsuits.

As at June 30, 2022 and December 31, 2021, escrow deposits are broken down as follows:

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Labor	-	-	2,786	2,074
Tax	7,850	7,850	15,355	10,525
	<u>7,850</u>	<u>7,850</u>	<u>18,141</u>	<u>12,599</u>

The main escrow deposits refer to: (i) recovery of ICMS credit on import of surgical equipment in the amount of R\$6,013 and (ii) several escrow deposits related to labor claims in progress.

23. EQUITY

(a) Capital

As at June 30, 2022 and December 31, 2021, the Company's capital is R\$2,207,134, fully paid in, represented by 495,357,723 common shares.

As at June 30, 2022, the shareholding structure is as follows:

Shareholder	Voting capital	Common shares
Goldman Sachs	62.05%	307,368,122
Bruno Ferrari	3.34%	16,565,933
Management	0.61%	3,033,373
Treasury shares	4.15%	20,573,688
Free float	29.84%	147,816,607
	<u>100.00%</u>	<u>495,357,723</u>

In the first half of 2021, the amount of R\$9,590, which was subscribed by shareholders, was paid in. This transaction had no cash effect, carried out through capitalization of intragroup balances with shareholder.

Share-based payment

As at December 31, 2021, total options granted was 18,055,800, and there were new grants in the second quarter of 2022 in the total of 21,689,017. During the first half of 2022, there was no cancellation of shares granted.

The adjusted amount for the first half of 2022, corresponding to shares granted was R\$8,524, the program amount recognized in the Company's equity is R\$20,630.

The estimated withholding income tax on the amounts of the grants to be settled in the future is R\$5,673.

(b) Dividend distribution policy

The dividend distribution policy complies with the provisions in the Brazilian Corporate Law, which provides for annual distribution; the Company can also, as decided by the Board of Directors, prepare semiannual, quarterly or monthly balance sheet and declare dividends out of the earnings recognized in these balance sheets. The Board of Directors may also declare interim dividends against the existing earnings reserve based on the last annual or semiannual balance sheet. Shareholders are entitled to minimum dividend corresponding to 25% of profit for the year as set forth in the Company's bylaws. As at December 31, 2021, Oncoclínicas do Brasil S.A. recognizes accumulated losses and, therefore, did not distribute dividends to its shareholders.

As at June 30, 2022, the Company recognizes a total amount of R\$18,738 as accrued dividends payable to noncontrolling shareholders and distributed R\$5,364 during the period (R\$24,102 as at December 31, 2021).

2021

All transactions mentioned below, carried out in the first six months of 2021, can be analyzed together in the disclosure made by the Company on August 16, 2021, which was presented in the Interim Financial Information for the corresponding period of 2021.

(c) Transactions between shareholders

(i) Change in equity interest

2022

In January 2022, Centro de Tratamento Oncoclínicas started to comprise the shareholding structure of Núcleo de Oncologia da Bahia, by subscribing and contributing capital, without participation of other shareholders. This transaction resulted in loss of R\$4,042 attributable to the equity of controlling shareholders and gain of R\$3,846 attributable to the equity of noncontrolling shareholders .

Also, there were other transactions that resulted in an increase in the Parent's equity of R\$615.

(ii) Capital increase and capital transactions

2022

In 2022, the amount of R\$65,277 refers to the capital increase carried out by the noncontrolling shareholders of CAM, which started to comprise the shareholding structure of Núcleo de Oncologia da Bahia. The amount was offset in the balance of acquisitions payable for the interest acquired in CAM by Núcleo, pursuant to note 20.

24. REVENUES

The reconciliation of gross revenue with net revenue is as follows:

Description	Parent			
	01/01/2022	01/01/2021	04/01/2022	04/01/2021
	to 06/30/2022	to 06/30/2021	to 06/30/2022	to 06/30/2021
Gross revenue:				
Healthcare services	99,750	93,563	51,637	47,747
Taxes on sales and other deductions:				
PIS on sales	(633)	(603)	(327)	(306)
COFINS on sales	(2,924)	(2,782)	(1,513)	(1,411)
ISS on sales	(2,975)	(2,760)	(1,539)	(1,425)
Allowance for expected credit losses and provision for disallowances	(557)	7,683	(119)	(440)
	(7,088)	1,538	(3,497)	(3,582)
Net revenue	92,661	95,101	48,139	44,165
Description	Consolidated			
	01/01/2022	01/01/2021	04/01/2022	04/01/2021
	to 06/30/2022	to 06/30/2021	to 06/30/2022	to 06/30/2021
Gross revenue:				
Healthcare services	1,862,968	1,359,475	983,581	702,167
Taxes on sales and other deductions:				
PIS on sales	(11,320)	(8,359)	(5,771)	(4,314)
COFINS on sales	(52,286)	(38,605)	(26,710)	(19,926)
ISS on sales	(46,883)	(34,396)	(25,037)	(18,048)
Allowance for expected credit losses and provision for disallowances	(44,627)	(23,348)	(26,163)	(19,664)
	(155,116)	(104,708)	(83,681)	(61,952)
Net revenue	1,707,852	1,254,767	899,900	640,215

Gross revenue includes unbilled revenue relating to services provided but not yet billed by healthcare operators. These services are recognized in profit or loss based on the percentage-of-completion of the service on the date of disclosure of the interim financial information, with a contra entry to 'trade receivables'.

The concentration of the Company's net revenue is distributed in such a way that, in the six-month period ended June 30, 2022, only one customer concentrated a share of more than 17% of net revenue (10% as at June 30, 2021) and all other customers, if analyzed individually, accounted for volumes of less than 13% of the Company's total net revenue (10% as at June 30, 2021). In addition, the two customers with the highest concentration of sales have a share of less than 31% of the Company's total net revenue. (29% as at June 30, 2021).

25. COST AND EXPENSES BY NATURE

	Parent			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Healthcare costs and medicines	(60,253)	(56,865)	(29,972)	(28,872)
Personnel, charges and bonus	(89,947)	(50,703)	(46,266)	(24,797)
Phantom Shares	(10,575)	(203,853)	(5,288)	(195,435)
Outside services	(42,601)	(31,733)	(20,724)	(17,185)
Rental and common area maintenance fees	(361)	(248)	(175)	204
Infrastructure expenses	(2,651)	(889)	(1,388)	(494)
Travel expenses	(4,328)	(985)	(3,006)	(565)
Use and consumption	(806)	(930)	(500)	(512)
Communication expenses	(1,815)	(1,625)	(1,112)	(868)
Depreciation and amortization	(14,294)	(12,622)	(8,580)	(6,708)
Provision for contingencies	(80)	29	27	55
CSO - Apportionment of expenses (i)	111,842	81,828	58,381	47,224
Other income (expenses)	(6,381)	(4,261)	(3,335)	(803)
	<u>(122,250)</u>	<u>(282,857)</u>	<u>(61,938)</u>	<u>(228,756)</u>
Cost of services	(64,059)	(60,130)	(31,854)	(30,525)
Administrative expenses	(60,208)	(223,125)	(31,418)	(198,845)
Other operating income (expenses)	2,017	398	1,334	614
Total	<u>(122,250)</u>	<u>(282,857)</u>	<u>(61,938)</u>	<u>(228,756)</u>
	Consolidated			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Healthcare costs and medicines	(1,028,734)	(808,034)	(546,293)	(433,607)
Personnel, charges and bonus	(249,318)	(150,319)	(131,929)	(62,576)
Phantom Shares	(10,575)	(203,853)	(5,288)	(195,435)
Outside services	(104,840)	(71,620)	(49,930)	(38,876)
Rental and common area maintenance fees	(11,682)	(9,352)	(5,785)	(2,326)
Infrastructure expenses	(23,882)	(10,778)	(13,511)	(5,802)
Travel expenses	(8,035)	(2,419)	(5,080)	(1,623)
Use and consumption	(10,810)	(6,057)	(6,225)	(2,868)
Communication expenses	(4,837)	(3,662)	(3,010)	(2,185)
Depreciation and amortization	(82,164)	(63,885)	(47,184)	(36,014)
Provision for contingencies	(2,071)	(306)	(45)	309
Other income (expenses)	(22,354)	(16,746)	(9,642)	(6,869)
	<u>(1,559,302)</u>	<u>(1,347,031)</u>	<u>(823,922)</u>	<u>(787,872)</u>

	Parent			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Cost of services	(1,115,235)	(870,488)	(578,614)	(450,706)
Administrative expenses	(448,498)	(475,109)	(248,094)	(335,529)
Other operating income (expenses)	4,431	(1,434)	2,786	(1,637)
Total	<u>(1,559,302)</u>	<u>(1,347,031)</u>	<u>(823,922)</u>	<u>(787,872)</u>

26. FINANCE INCOME (COSTS)

	Parent			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Finance income:				
Income from short-term investments	23,424	1,184	11,348	692
Discounts obtained	476	12	470	2
Interest receivable on intragroup loans	1,547	2,092	437	1,773
Derivative liabilities (swap)	-	3,828	-	-
Exchange gains	-	561	-	561
PIS and COFINS on finance income	(1,205)	-	(585)	-
Other finance income	2,328	5,010	2,183	2,333
	<u>26,570</u>	<u>12,687</u>	<u>13,853</u>	<u>5,361</u>
Finance costs:				
Interest expense on borrowings	(3,871)	(16,659)	(1,328)	(6,974)
Interest expense on debentures	(2)	-	(2)	-
Tax on Financial Transactions (IOF)	(341)	(1,641)	-	(1,536)
Interest expense on acquisitions	(2,827)	(43)	(175)	(1)
Bank fees	(200)	(85)	(1,214)	(33)
Exchange losses	-	(193)	(111)	(193)
Discounts granted	(7)	(4)	(4)	(2)
Interest payable on intragroup borrowings	-	(4,384)	-	(3,830)
Interest on lease liabilities	(612)	(1,090)	(111)	(535)
Other finance costs	(2,060)	(4,907)	(1,129)	(3,474)
	<u>(9,920)</u>	<u>(29,006)</u>	<u>(4,074)</u>	<u>(16,578)</u>
Finance income (costs)	<u>16,650</u>	<u>(16,319)</u>	<u>9,779</u>	<u>(11,217)</u>

	Parent			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Finance income:				
Income from short-term investments	80,466	8,061	40,324	4,727
Discounts obtained	1,280	348	1,078	166
Interest receivable on intragroup loans	2,573	1,326	2,059	1,326
Derivative liabilities (swap)	-	3,828	-	-
Exchange gains	-	1,151	-	983
PIS and COFINS on finance income	(4,904)	-	(2,372)	-
Other finance income	7,053	3,525	3,869	1,228
	<u>86,468</u>	<u>18,239</u>	<u>44,958</u>	<u>8,430</u>
Finance costs:				
Interest expense on borrowings	(78,331)	(43,513)	(40,471)	(23,517)
Interest expense on debentures	(65,548)	-	(35,399)	-
Tax on Financial Transactions (IOF)	(3,234)	(2,199)	(2,264)	(1,721)
Interest expense on acquisitions	(36,301)	(16,347)	(19,395)	(7,352)
Exchange losses	(656)	(900)	(345)	(900)
Bank fees	-	(301)	-	(149)
Discounts granted	(567)	(1,462)	(567)	(1,364)
Derivative liabilities (swap)	107	(425)	328	(425)
Interest on lease liabilities	(11,988)	(6,244)	(7,124)	(3,324)
Other finance costs	(16,982)	(10,631)	(10,190)	(5,811)
	<u>(213,500)</u>	<u>(82,022)</u>	<u>(115,427)</u>	<u>(44,563)</u>
Finance income (costs)	<u>(127,032)</u>	<u>(63,783)</u>	<u>(70,469)</u>	<u>(36,133)</u>

27. EARNINGS (LOSS) PER SHARE

Basic and diluted earnings (loss) per share are calculated by dividing profit or loss attributable to the Company's shareholders by the weighted average number of common shares issued in the period, excluding common shares bought by the Company and held in treasury.

Diluted earnings per share are calculated by adjusting the weighted average number of outstanding common shares, considering the conversion of all potential common shares that would result in dilution. As at June 30, 2022, the Company has a virtual share plan, as mentioned in note 23. However, due to the loss attributable to controlling shareholders in the years ended June 30, 2022 and 2021, these instruments have non-dilutive effect and, therefore, were not considered in the calculation of loss per share.

	<u>06/30/2022</u>	<u>06/30/2021</u>	<u>31/03/2022</u>	<u>31/03/2021</u>
Loss for the period before income tax and social contribution	(55,687)	(207,369)	(22,993)	(2,481)
Weighted average number of common shares issued (in thousands)	474,784,035	401,724,500	474,784,035	401,724,500
Basic and diluted loss per share - in Brazilian reais (R\$)	<u>(0.1173)</u>	<u>(0.5162)</u>	<u>(0.0484)</u>	<u>(0.0062)</u>

28. 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			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Companies electing for the deemed income (a)	21,675	6,371	13,180	3,321
Companies electing for the taxable income (b)	40,064	33,517	16,922	15,507
	<u>61,739</u>	<u>39,888</u>	<u>30,102</u>	<u>18,738</u>

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

	Consolidated			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Revenues				
Services	310,882	206,664	177,623	104,715
Research services	3	33	3	33
Total	<u>310,886</u>	<u>206,697</u>	<u>177,627</u>	<u>104,748</u>
Deemed income tax - 8%	24,871	16,533	14,210	8,377
		11		11
Deemed social contribution - 12%	37,306	24,800	21,315	12,566
		11		11
Other revenues	35,603	644	21,908	485
Income tax expense	9,071	2,578	5,418	1,331
Social contribution expense	6,562	2,291	3,890	1,176
Surtax (10% on excess amount)	6,042	1,502	3,872	724
Total income tax and social contribution expense	<u>21,675</u>	<u>6,371</u>	<u>13,180</u>	<u>3,231</u>

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

	Parent			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Loss before income tax and social contribution	(55,687)	(207,369)	(32,694)	(204,840)
Statutory tax rate	34%	34%	34%	34%
Statutory income (expense)	18,934	70,605	11,116	69,649
Adjustments to statutory expense (income)				
Share of profit (loss) of subsidiaries	(14,534)	(1,120)	(9,749)	(3,071)
Other permanent differences, net	290	899	244	366
Unrecognized tax credits (*)	(4,690)	(70,285)	(1,611)	(67,005)
Effective income (expense)	-	-	-	(48)
Current		-		-
Deferred		-		(48)

	Consolidated			
	01/01/2022 to 06/30/2022	01/01/2021 to 06/30/2021	04/01/2022 to 06/30/2022	04/01/2021 to 06/30/2021
Profit (loss) before income tax and social contribution	21,518	(156,047)	5,509	(183,790)
Statutory tax rate	34%	34%	34%	34%
Statutory income (expense)	(7,316)	53,056	(1,873)	62,489
Adjustments to statutory expense (income)		-		-
Other permanent differences, net	(27,560)	708	(27,594)	708
Effect of taxation of subsidiaries under the deemed income regime	(1,823)	(2,544)	(885)	(194)
Unrecognized tax credits (*)	(25,040)	(91,108)	250	(81,741)
Effective income (expense)	(61,739)	(39,888)	(30,102)	(18,738)
Current	(57,576)	(43,140)	(30,289)	(17,560)
Deferred	(4,163)	3,252	187	(1,178)

(*) Refers to unrecognized deferred income tax and social contribution credits due to the lack of history of taxable income in the Company and certain subsidiaries.

(c) Deferred income tax assets - consolidated

Deferred taxes derived from temporary additions and deductions are broken down as follows:

	<u>06/30/2022</u>	<u>12/31/2021</u>
Tax benefit of goodwill arising from the downstream merger	3,574	4,755
Allowance for expected credit losses and provision for disallowances	15,433	13,572
Accrued profit sharing	973	1,959
Accrued trade payables and provision for risks	857	1,561
Accrued bonus	3,120	7,880
Surplus and deficit - Hospital Marcos Moraes	1,367	1,367
Leases	2,876	2,330
	<u>28,200</u>	<u>33,424</u>

Temporary additions/deductions

Oncoclínicas Group recognizes deferred income tax and social contribution on temporary taxable differences calculated at the end of each reporting period, between asset and liability balances recognized and the corresponding tax basis used to determine taxable income. The realization of deferred taxes, relating to temporary differences, is contingent on future events, which will make the provisions that gave rise to them to be deductible. The realization of the deferred tax on tax losses is contingent on the offset of balances, pursuant to prevailing tax laws.

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

	<u>Consolidated</u>	
<u>Expected realization</u>	<u>06/30/2022</u>	<u>12/31/2021</u>
2022	1,020	27,359
2023	22,747	2,378
2024 and thereafter	4,433	3,697
	<u>28,200</u>	<u>33,424</u>

(d) Deferred income tax liabilities

Refers to the balances of deferred taxes calculated on the surplus of property and equipment, in conformity with the guidelines of CPC 32 - Income Taxes.

29. FINANCIAL INSTRUMENTS

(a) Financial risk factors

Oncoclínicas Group is exposed to the following financial risks: credit risk, liquidity risk and market risk. The Group's Management has the overall responsibility for setting and overseeing the risk management framework.

The risk management framework of Oncoclínicas Group was established to identify and analyze the risks to which Oncoclínicas Group is exposed, to define appropriate risk limits and controls and to monitor risks and compliance with limits imposed. Oncoclínicas Group, through training and management procedures, seeks to develop a regulatory and control environment where all employees are aware of their duties and obligations.

(i) Credit risk

Credit risk is the risk of Oncoclínicas Group incurring losses arising from a customer or counterparty in a financial instrument and the failure of the customer or counterparty to perform contractual obligations. The risk basically derives from balances in financial institutions (current account, short-term investments and derivative financial instruments), trade receivables, receivables for the disposal of equity interests and advances.

Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum credit risk exposure at the end of the period/year is as follows:

	Note	Parent		Consolidated	
		06/30/2022	12/31/2021	06/30/2022	12/31/2021
Cash and cash equivalents	5	232,478	398,436	500,625	536,838
Securities and financial assets	6	29,313	149,305	574,597	1,513,799
Trade receivables	7	33,308	29,515	1,005,483	666,151
Escrow deposits	22	7,850	7,850	18,141	12,599
Disposal of equity interests	10	19,070	18,753	20,910	20,546
Related parties	30	188,866	81,642	32,742	31,308
Total		<u>510,885</u>	<u>685,501</u>	<u>2,152,498</u>	<u>2,781,241</u>

Cash and cash equivalents, securities and derivative financial instruments

Balances held in current accounts, short-term investments (securities) and derivative financial instruments represent the maximum exposure to the credit risk of these balances. These balances are held at prime banks and financial institutions.

Trade receivables

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

The management of this risk mainly involves mainly the main health insurance plans aiming at ensuring the full receipt of the revenue arising therefrom. 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	Consolidated	
		06/30/2022	12/31/2021
Trade receivables	7	1,087,964	711,173
Allowance for expected losses	7	(82,481)	(45,022)
		<u>1,005,483</u>	<u>666,151</u>
% of the allowance on the balance of trade receivables		<u>7.58%</u>	<u>6.33%</u>

As at June 30, 2022 and December 31, 2021, the allowance for expected credit losses refers mainly to disallowances identified by health insurance plans during the year, and the low expectation of receipt according to the receivable expired period.

The assessment of the amount of past-due trade receivables 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 allowance will be recognized at the amounts of the respective expected losses.

Other financial assets

Balances arising from receivables 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 Oncoclínicas Group not having sufficient resources to honor its financial commitments as a result of the mismatch of term or volume between expected receipts and payments. Oncoclínicas Group's approach in managing liquidity is to ensure, to the extent possible, sufficient liquidity to comply with its obligations when they fall due, under normal and stress conditions, without causing unacceptable losses or jeopardizing Oncoclínicas Group's reputation.

The table below analyzes Oncoclínicas Group's non-derivative financial liabilities and derivative financial liabilities that are settled on a net basis by Oncoclínicas Group, by maturity ranges, which correspond to the remaining period between the balance sheet date and the contractual maturity date. The derivative financial liabilities are included in the analysis if their contractual maturities are essential to obtain an understanding of the cash flows. The amounts disclosed in the table are the contracted undiscounted cash flows.

	Note	Accounting position in 2022	Total future flow	Parent					
				Future payment flow					
				2022	2023	2024	2025	2026	2027 and thereafter
Trade payables	15	18,728	18,728	18,728	-	-	-	-	-
Borrowings and financing	16	40,208	54,564	1,450	5,427	7,089	6,762	6,441	27,395
Payables for acquisitions	20	53,725	85,385	1,102	2,825,428	4,205	5,440	55,929	15,884
Fundação Ary partnership	21	4,955	4,955	1,899	1,689	905	462	-	-
Corporate right	21	4,835	4,835	4,274	561	-	-	-	-
Dana Farber	21	52,521	87,740	4,805	9,478	9,517	9,517	10,877	43,546
Related parties	30	2,291	2,291	-	2,291	-	-	-	-
Total		<u>177,263</u>	<u>258,498</u>	<u>32,258</u>	<u>22,271</u>	<u>21,716</u>	<u>22,181</u>	<u>73,247</u>	<u>86,825</u>

	Note	Accounting position in 2022	Total future flow	Consolidated Payment flow					2027 and thereafter
				2022	2023	2024	2025	2026	
Trade payables	15	337,014	337,014	337,014	-	-	-	-	-
Borrowings and financing	16	1,136,610	1,387,357	233,113	497,196	374,071	179,171	43,658	60,148
Derivative financial instruments	16	3,670	3,670	3,670	-	-	-	-	-
Debentures	17	997,597	1,342,951	53,331	76,487	113,959	346,447	325,874	426,853
Fundação Ary partnership	21	4,955	4,955	1,899	1,689	905	462	-	-
CSSJ partnership	21	21,617	22,363	22,363	-	-	-	-	-
Unimed Partnership	21	10,000	10,000	10,000	-	-	-	-	-
Royalties payable	21	11,530	11,999	11,999	-	-	-	-	-
Exclusivity right	21	24,162	24,162	9,827	9,344	4,600	391	-	-
Redemption of shares	23	66,351	69,762	31,033	27,316	3,671	3,797	3,945	-
Payables for acquisitions	20	788,549	866,622	87,827	238,265	79,190	200,614	218,722	42,003
Dana Farber	21	52,521	87,740	4,805	9,478	9,517	9,517	10,877	43,546
Related parties	30	2,160	2,160	-	2,160	-	-	-	-
Total		<u>3,456,736</u>	<u>4,100,993</u>	<u>806,881</u>	<u>861,935</u>	<u>585,913</u>	<u>740,399</u>	<u>603,076</u>	<u>572,550</u>

(iii) Risk of cash flow or fair value associated with interest rate

Oncoclínicas Group's interest rate risk arises from long-term borrowings.

Borrowings and financing subject to variable rates expose Oncoclínicas Group to cash flow interest rate risk. Borrowings and financing subject to fixed rates expose Oncoclínicas Group to fair value risk associated with the interest rate. 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.

Interest rate sensitivity analysis

Most of the Company's debt is pegged to the CDI rate (more than 90%), which floating rate risk is the main risk factor for the Company.

The sensitivity analysis of interest on borrowings and financing and debentures used as probable scenario (Scenario I) the benchmark rates for 2022 and 2023, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as at June 20, 2022, and scenarios II and III take into consideration an increase in such rate by 25% and 50%, respectively. The results in nominal values are as follows:

Scenarios	Current scenario I	Current scenario II +25%	Current scenario III +50%
CDI rate (p.a.)	12.00%	15.00%	18.00%
IPCA rate (p.a.)	6.59%	8.24%	9.89%
TJLP rate (p.a.)	7.01%	8.76%	10.52%

Scenarios	Current scenario I	Current scenario II +25%	Current scenario III +50%
Interest income and expense (Parent), net	27,295	31,310	32,113
CDI rate	26,029	29,933	30,714
TJLP rate	1,266	1,377	1,399
Interest income and expense (Consolidated), net	224,346	257,244	263,824
CDI rate	216,175	248,600	255,085
IPCA rate	4,391	4,753	4,826
TJLP rate	1,266	1,377	1,399

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.

The Group has certain financial liabilities measured at fair value through profit or loss (derivative financial instruments of hedging swap and contingent considerations arising from acquisition of noncontrolling interest). Oncoclínicas Group does not designate derivatives as hedging instruments under a fair value hedge accounting model.

(iv) Currency 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 statements, must be subject to measures to hedge and mitigate such impact by Management.

In order to reduce its borrowings costs, the Company contracted borrowings 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 exchange rate differences for the CDI fluctuation. Accordingly, the Company has no significant exposure to the currency risk.

In March 2021, Centro Paulista de Oncologia S.A. contracted a borrowing in the amount of US\$24,000 with principal maturity in September 2022. Similarly, a swap transaction was contracted to eliminate the foreign currency exposure risk, swapping the Libor USD plus spread for the CDI fluctuation, as shown in note 16.

The Company is not exposed to currency risk as it carries out swap transactions tied to this foreign currency-denominated borrowing.

The fair value of these instruments at the balance sheet date is as follows:

Description	Consolidated		Fair value - 2022
	Maturity range	Domestic notional value	
Swap:	09/19/2022		
Long position	100% LIBORUSD + 2.20%	R\$41,972	-
Short position	100% CDI-CETIP + 2.67%	R\$45,642	3,670

Description	Parent and Consolidated		Fair value - 2021
	Maturity range	Domestic notional value	
Swap:	09/19/2022		
Long position	100% LIBORUSD + 2.20%	R\$135,109	-
Short position	100% CDI-CETIP + 2.67%	R\$137,667	2,558

(b) Capital management

The Company's objectives when managing its capital are to safeguard Oncoclínicas Group's ability to continue to offer return to its shareholders and benefits to other stakeholders and to maintain an optimal capital structure for reducing this cost.

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

As at June 30, 2022 and December 31, 2021, the financial leverage ratios are summarized as follows:

	Consolidated	
	06/30/2022	12/31/2021
Total borrowings and financing (note 16)	1,136,610	1,158,497
Derivative financial instruments (note 16)	3,670	2,558
Total debentures (note 17)	997,597	999,646
Less: cash and cash equivalents and securities	(1,075,222)	(2,050,637)
Net debt	1,062,655	110,064
Total equity	2,300,069	2,304,943
Total capital (equity + net debt)	3,362,724	2,415,007
Financial leverage ratio - %	32%	5%

(c) Estimate of fair value through profit or loss

Considering the nature and terms of transactions, the Company's Management believes that the carrying amounts of financial assets and financial liabilities measured at amortized cost, except for related-party balances (whose respective nature and conditions are disclosed in note 30), as well as the balances of borrowings and financing and debentures, approximate their respective fair values.

Financial assets measured at fair value comprise derivative financial instruments, which measurement is based on observable market inputs (Level 2) and contingent consideration assumed in business combination (Level 3), which measurement is assessed based on cash flow projection estimates based on the strategic planning of the respective business units, which consider growth expectation, increase of average ticket, among other assumptions. These cash flows are adjusted to present value.

(d) Financial instruments by category

Financial instruments	Measurement	Parent			
		Carrying amount	Fair value	Carrying amount	Fair value
		June 30, 2022	June 30, 2022	December 31, 2021	December 31, 2021
Cash and cash equivalents	Amortized cost	232,478	(*)	398,436	(*)
Securities and financial assets	Amortized cost	29,313	(*)	149,305	(*)
Trade receivables (note 6)	Amortized cost	33,308	(*)	29,515	(*)
Escrow deposit	Amortized cost	7,850	(*)	7,850	(*)
Disposal of equity interest (note 10)	Amortized cost	19,070	(*)	18,753	(*)
Related party	Amortized cost	188,866	(*)	81,642	(*)
		<u>510,885</u>	<u>-</u>	<u>685,501</u>	<u>-</u>
<u>Financial liabilities</u>					
Trade payables	Amortized cost	18,728	(*)	37,744	(*)
Borrowings and financing	Amortized cost	40,208	47,667	110,649	136,076
Payables - Fundação Ary	Amortized cost	4,955	(*)	6,551	(*)
Payables for acquisitions	Fair value (Level 3)	36,531	36,531	19,434	19,434
Payables for acquisitions	Amortized cost	17,194	(*)	16,099	(*)
Exclusivity right	Amortized cost	4,835	(*)	8,155	(*)
Dana Farber	Amortized cost	52,521	(*)	-	-
Related parties	Amortized cost	2,291	(*)	3,130	(*)
		<u>177,263</u>	<u>-</u>	<u>201,762</u>	<u>-</u>
Financial instruments	Measurement	Consolidated			
		Carrying amount	Fair value	Carrying amount	Fair value
		June 30, 2022	June 30, 2022	December 31, 2021	December 31, 2021
Cash and cash equivalents	Amortized cost	500,625	(*)	536,838	(*)
Securities and financial assets	Amortized cost	574,597	(*)	1,513,799	(*)
Trade receivables (note 6)	Amortized cost	1,005,483	(*)	666,151	(*)
Escrow deposit	Amortized cost	18,141	(*)	12,599	(*)
Disposal of equity interest (note 10)	Amortized cost	20,910	(*)	20,546	(*)

Financial instruments	Measurement	Consolidated			
		Carrying amount	Fair value	Carrying amount	Fair value
		June 30, 2022	June 30, 2022	December 31, 2021	December 31, 2021
Related party	Amortized cost	32,742	(*)	31,308	(*)
		2,152,498	-	2,781,241	
<u>Financial liabilities</u>					
Trade payables	Amortized cost	337,014	(*)	427,339	(*)
Borrowings and financing	Amortized cost	1,136,610	1,449,515	1,158,497	1,364,953
Derivative liabilities - swap	Fair value (Level 2)	3,670	3,670	2,558	2,558
Debentures	Amortized cost	997,597	1,071,792	999,646	1,006,529
Payables - Fundação Ary	Amortized cost	4,955	(*)	6,551	(*)
Partnership - Unimed RJ/ Ceon	Amortized cost	10,000	(*)	23,000	(*)
CSSJ partnership	Amortized cost	21,617	(*)	14,432	(*)
Royalties payable	Amortized cost	11,530	(*)	10,630	(*)
Redemption of shares	Amortized cost	66,351	(*)	62,862	(*)
Payables for acquisitions	Amortized cost	415,009	(*)	226,327	(*)
Payables for acquisitions	Fair value (Level 3)	373,540	373,540	228,180	228,180
Corporate right	Amortized cost	24,162	(*)	12,607	(*)
Dana Farber	Amortized cost	52,521	(*)	-	-
Related parties	Amortized cost	2,160	(*)	8,541	(*)
		3,456,736	-	3,181,170	

(*) Except for the related-party balances, whose nature and conditions are disclosed in note 30, the Company's Management believes that the carrying amounts of the financial assets and financial liabilities measured at amortized cost approximate their respective fair values, considering that they are adjusted by allowances, present values and/or adjusted by floating market rates.

30. RELATED PARTIES

Related-party transactions were carried out according to the terms and conditions agreed upon among the parties. They are mainly comprised of receivables from shareholders, dividends receivable and payable, intragroup borrowings and loans and advances for future capital increase.

Transfer of funds between Group companies (intragroup loans): Management transfers funds between Group companies to raise funds for its operating activities. Balances are partially eliminated in the consolidated and mostly adjusted by the CDI. The remaining balance in consolidated refers to noncontrolling shareholders and has an average maturity of two years.

Apportionment: refers mainly to centralized shared services provided by the Parent, such as financial services (receivables and payables), 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 mainly eliminated in the consolidated financial statements.

30.1. Intragroup loans, apportionment and PERT

Assets	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
<u>Intragroup loans (i)</u>				
Related parties:				
Centro Paulista de Oncologia	-	-	973	973
Talassa	2,315	2,143	-	-
CMI	1,000	1,000	-	-
Radioterapia Oncoclínicas Recife	-	8,058	-	-
Núcleo de Hematologia e Transplante	-	-	111	111
Pontus	465	465	-	-
CTR Anápolis	-	-	-	3,100
Noncontrolling shareholders (i.a)	28,844	27,124	28,844	27,124
NOB (i.b)	62,365	-	-	-
JHSL	2,008	-	2,008	-
Total intragroup loans (a)	<u>96,997</u>	<u>38,790</u>	<u>31,936</u>	<u>31,308</u>

i.a) Balances with noncontrolling shareholders are monthly adjusted by the CDI rate + 2.96% p.a. In August 2021, there was a renegotiation of terms and the adjustment index.

i.b) Refers to loan transactions with Núcleo de Oncologia da Bahia S.A ("NOB"), monthly adjusted by CDI + 3.5% p.a. The intragroup loan agreements have a four-year term and can be settled before maturity.

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
<u>Apportionments (ii)</u>				
Nature:				
Shared Service Center	76,598	28,813	-	-
Project - units	6,694			
construction		5,461	-	-
Other	4,470	4,470	806	-
Total apportionments (b)	<u>87,762</u>	<u>38,744</u>	<u>806</u>	<u>-</u>

Special Tax Regularization Program (PERT) (iii)	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Related parties:				
Oncoclínica - Centro Trat. Oncológico	2,454	2,454	-	-
NOS	107	107	-	-
Radioterapia Botafogo	267	267	-	-
Centro de Quimioterapia Oncoclínicas	241	241	-	-
CECON	80	80	-	-
Hematológica	958	958	-	-
Total PERT (c)	4,107	4,107	-	-
Total (a) + (b) + (c)	188,866	81,642	32,742	31,308

(iii) Special Tax Regularization Program (PERT): Management decided to use part of the tax loss carryforwards accumulated and declared by the Parent to settle the remaining balance of the consolidated debts, transferring the credits included in the program to Oncoclínicas Group subsidiaries. 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 statements.

30.2. Dividends receivable

	Parent	
	06/30/2022	12/31/2021
<u>Dividends receivable</u>		
Related parties:		
Centro Mineiro de Infusões Salvador	4,367	4,367
Centro de Tratamento Oncológico Navarra	308	308
Centro Paraibano	5,975	5,975
Instituto Oncológico de Ribeiro Preto	978	2,074
	51	51
	35	35
	11,714	12,810

30.3. Advance for future capital increase (assets)

	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
<u>Advance for future capital increase</u>				
Related parties:				
Oncopar	2,607	2,607	-	-
Centro Mineiro de Infusões	315,459	295,694	-	-
Oncologia Participações	228	169	-	-
Oncohematologia	41,013	41,013	-	-
Radioterapia Oncoclínicas São Paulo	1,584	1,584	-	-
Oncobio Serviços de Saúde	24,538	11,753	-	-
Centro Exc. Radioterapia Rio de Janeiro	3	3	-	-
Centro de Tratamento Oncológico (CTO)	81,792	81,792	-	-
Oncoclínicas Participações São Paulo	540	-	-	-
Idengene	86,574	34,848	-	-
Radioterapia Oncoclínicas Recife	979	45	-	-
Pontus Participações	15,788	15,788	-	-
Locus	1,500	1,500	-	-
Oncologia Participações RJ ES	29,231	29,230	-	-
Imagem	-	17,176	-	-
RT Ondina	6	-	-	-
Tália	-	20	-	-
Louro (CTC)	-	20	-	-
Radioterapia Ribeirão Preto	20	20	-	-
Other	-	-	-	1,738
Total	<u>601,862</u>	<u>533,262</u>	<u>-</u>	<u>1,738</u>

30.4. Related parties (liabilities)

Liabilities	Parent		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
<u>Intragroup borrowings</u>				
Other:				
Intragroup borrowings - shareholder Complexo UMC (i.c)	-	-	28	7,678
Apportionments payable	2,291	3,130	2,132	863
Total (B)	<u>2,291</u>	<u>3,130</u>	<u>2,160</u>	<u>8,541</u>

- i.c) Refers to intragroup borrowing transactions with shareholders of Complexo Hospitalar de Uberlândia, which are adjusted by interest of 1.33% p.m. The intragroup borrowing agreements have an average term of five year, beginning 2018.

Also, the Company has entered into service agreements with companies owned by some of its officers and directors in the amount of R\$4,824 in the first six months of 2022 (R\$4,306 in the first six months of 2021), the purpose of which is to provide specific medical services in one or more specialties among those developed by the professional in question, including the performance of medical consultations, diagnoses, prescription and follow-up of treatments in the Company's premises and/or partners defined by the Company.

30.5. Dividends payable

	Consolidated	
	06/30/2022	12/31/2021
<u>Dividends payable</u>		
Multihemo	1,952	1,952
Núcleo de Oncologia da Bahia	621	597
NOS	844	844
Pro Onco	130	130
Aliança	9,325	11,595
Navarra	3,587	4,142
Angará	-	1,260
Yukon	-	854
Instituto Oncológico de Ribeirão Preto	109	109
COT	937	937
Oncoclinicas Minas Gerais	14	14
Brakal	-	1,196
Instituto de Hematologia Clínica - IHOC	312	312
Cecon - Centro Capixaba	160	160
Itaigara	747	-
Total	<u>18,738</u>	<u>24,102</u>

30.6. Advance for future capital increase (liabilities)

	Consolidated	
	06/30/2022	12/31/2021
<u>Advance for future capital increase</u>		
Subsidiaries:		
Oncobio	-	2,432
Oncovida	2,492	2,492
UMC Imagem	-	500
UMC	1,482	-
JPC	1,064	-
CTR Anápolis	2,168	-
Total	<u>7,206</u>	<u>5,424</u>

Management compensation

Management members are the persons with authority and responsibility for planning, steering and controlling Oncoclínicas Group's activities, including any officer (executive or otherwise).

During the six-month period ended June 30, 2022, Management compensation amounted to R\$9,665 (R\$15,957 in June 2021) due to short-term benefits, such as wages, related taxes and others. As long-term benefits, the Company recognized an expense related to the phantom shares granting program of R\$10,575 (R\$182,227 as at June 30, 2021). Management compensation does not include amounts such as: (a) post-employment benefits (pension, other retirement benefits, post-employment life insurance, and post-employment health care); (b) long-term benefits (leave of absence for length of service and long-term disability benefits); and (c) severance benefits.

31. INSURANCE

The Company has insurance coverage based on the risks associated to its operations. The insurance policy is directly negotiated by the holding. The insurance risk and line are described below, and the insured amounts and coverage encompass the entire Oncoclínicas Group.

Insurance line	Coverage	Validity date
Civil liability	R\$2,000	12/14/2022
D&O administrative liability	R\$100,000	04/29/2023
E&O professional liability	R\$30,000	12/18/2022
Property	R\$46,700	12/31/2022

32. NON-CASH TRANSACTIONS

a) Non-cash transactions

	Note	Parent		Consolidated	
		06/30/2022	06/30/2021	06/30/2022	06/30/2021
Acquisition due to business combinations					
Statement of cash flows					
<u>Non-cash effect</u>					
Amount paid on acquisitions	4	-	-	327,932	-
Amount of cash and cash equivalent of acquirees	4	-	-	(31,321)	-
Payment of business acquisition , net of cash Acquiree		-	-	296,611	-
Variation in trade receivables		3,793	10,385	339,332	75,626
<u>Non-cash effect</u>					
Recognition (reversal) of allowance for expected credit losses and provision for disallowances	23	557	(7,683)	44,627	23,348
Receivables acquired through business combination		-	-	(61,232)	-
Offset of trade receivables - CSSJ		-	-	(7,185)	5,693
Total variation in trade receivables		4,350	2,702	315,542	104,667

		Parent		Consolidated	
	Note	06/30/2022	06/30/2021	06/30/2022	06/30/2021
Dividends received					
Variation in dividends receivable		1,096	196	-	-
<u>Non-cash effect</u>					
Transfer of dividends receivable out of the investment account		2,328	19,106	-	-
Total effects on the statement of cash flows		3,424	19,302	-	-
Property and equipment and intangible assets					
Variation in property and equipment		(1,652)	(1,770)	121,854	(9,143)
Variation in intangible assets		61,244	(6,090)	725,575	48,750
Total variation in property and equipment and intangible assets		59,592	(7,860)	847,429	39,607
Depreciation of property and equipment	12	4,420	4,365	34,917	27,735
Amortization of intangible assets	13	7,499	5,923	25,743	19,430
Write-off of property and equipment	12	5	145	840	104
<u>Non-cash effect</u>					
Transfer of assets (presentation in the Interim Financial Information for the corresponding period)		-	15,905	-	-
Exchange rate fluctuation of goodwill - translation to presentation currency		-	-	2,206	2,256
Reclassification of imports in progress (property and equipment) to inventories	12	-	-	-	2,466
Payment of capital of the customer portfolio	22.c)	-	-	-	(49,991)
Intangible assets - intellectual property - Dana Farber	13	(56,861)	-	(56,861)	
Intangible assets - exclusivity right	13	-	-	(22,004)	
Goodwill	13	-	-	(653,085)	-
Property and equipment and intangible assets acquired through business combination	4	-	-	(83,911)	-
Other transactions - goodwill	13			13,139	
Total effects on the statement of cash flows		14,654	18,478	108,415	41,607
Acquisition of property and equipment	12	2,774	2,740	74,888	21,162
Acquisition of intangible assets	13	11,880	15,737	35,527	20,445
Total acquisitions of property and equipment and intangible assets		14,654	18,478	108,415	41,607
Advance for future capital increase - ASSETS					
Variation in advance for future capital increase - assets		68,600	9,133	1,738	-
<u>Non-cash effect</u>					
Transfer of advance for future capital increase to capital increase	11	-	43,614	-	-
Other	11	-	5,400	-	-
Total effects on the statement of cash flows		68,600	58,147	1,738	-

	Note	Parent		Consolidated	
		06/30/2022	06/30/2021	06/30/2022	06/30/2021
Advance for future capital increase - LIABILITIES					
Variation in advance for future capital increase - liabilities		-	-	826	904
<u>Non-cash effect</u>					
Advance for future capital increase acquired through business combination		-	-	(2,081)	-
Total effects on the statement of cash flows		-	-	(1,255)	904
Payroll and related taxes					
Variation in payroll and related taxes		4,394	199,000	27,450	209,297,
Provision - Phantom	18	(2,051)	(203,853)	(2,051)	(203,853,)
<u>Non-cash effect</u>					
Obligations acquired through business combination	4	-	-	(10,379)	-
Total effects on the statement of cash flows		2,343	(4,188)	15,020	5,444
Taxes payable					
Variation in taxes payable		904	(1,023)	21,097	(2,063)
Tax paid		-	-	32,063	3,007
Income tax and social contribution expenses		-	-	(57,576)	-
<u>Non-cash effect</u>					
Taxes payable acquired in business combinations	4	-	-	(16,579)	-
Offset of tax credits		-	-	14,390	4,450
Total effects on the statement of cash flows		904	(1,023)	(6,605)	5,394
Acquisitions payable					
Amount paid on acquisitions		(519)	-	(335,007)	-
<u>Non-cash effect</u>					
Cash acquired in business combinations	4	-	-	31,321	-
Total effects on the statement of cash flows		(519)	(8,649)	(303,686)	(187,755)
Payment of business combination		-	-	(296,611)	-
Payment of acquisition in installments		(519)	(8,649)	(7,075)	(187,755)
Variation in the balance of unpaid capital					
<u>Non-cash effect</u>					
Transfer of decrease of payable capital to unpaid capital	30	-	(5,339)	-	(5,339)
Related party (loan)	30	-	(4,251)	-	(4,251)
Total effects on the statement of cash flows		-	-	-	-

Statement of
changes in
equity

33. EVENTS AFTER THE REPORTING PERIOD

On July 6, 2022, the Company's Board of Directors approved the cancelation of part of the treasury shares and the buyback of the Company's shares to maximize the generation of value for the Company's shareholders through an efficient management of the capital structure, which shares acquired were used for holding in treasury, cancelation, disposal and/or fulfill exercises of incentives granted under the Company's long-term incentive plans.

On July 26, 2022, the purchase of Unity Participação S.A ("Unity") was completed, upon the approval of the Board of Directors of the capital increase through the issuance of new shares and subscription warrants subscribed by the shareholders of Unity, satisfaction of the suspensive conditions relating to the merger of Unity shares, as approved at the Company's extraordinary general meeting held on March 28, 2022. The transaction's contra entry was an installment in cash which corresponds to the acquisition of shares representing 40% of capital, concurrently with the merger of the remaining shares, representing 60% of capital, which will be merged into the Company, which will become the holder and lawful owner of all shares of Unity.

Also, the Company's Board of Directors approved on August 8, 2022 the first issue of simple-non-convertible debentures, for private placement, with personal guarantee of Oncoclínica - Centro de Tratamento Oncológico S.A., in the amount of up to R\$500,000. Debentures will be subscribed by True Securitizadora S.A. within the scope of the securitization of real estate receivables comprising the guarantee of the real estate receivables certificate to be issued by True Securitizadora S.A. The real estate receivables certificates will be subject to public offering, with restricted placement efforts, pursuant to the Brazilian Securities and Exchange Commission Instruction 476, under firm placement regime.

34. APPROVAL OF INTERIM FINANCIAL INFORMATION

The Company's interim financial information for the six-month period ended June 30, 2022 was approved and authorized for issue by the Board of Directors on August 12, 2022.
