

A modern office interior with a reception desk and several chairs. The wall behind the desk features a large, stylized geometric pattern. The ceiling has circular recessed lights and a square ventilation grille. The floor is made of large, light-colored tiles. The overall atmosphere is clean and professional.

Interim financial information

3rd Quarter of 2023

(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 September 30, 2023 and
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

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

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

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Oncoclínicas do Brasil Serviços Médicos S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2023, which comprises the individual and consolidated balance sheets as at September 30, 2023, and the related statements of profit and loss and of comprehensive income for the three- and nine-month periods then ended and the statements of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

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

Scope of review

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

Conclusion on the individual and consolidated interim financial information

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

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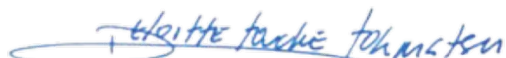
Other matters

Statements of value added

The individual and consolidated interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended September 30, 2023, prepared under the responsibility of the Company's Executive Board and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the Interim Financial Information (ITR) to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are consistent with the criteria set forth in technical pronouncement CPC 09 - Statement of 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, November 13, 2023



DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Daniel de Carvalho Primo
Engagement Partner

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

BALANCE SHEETS AT SEPTEMBER 30, 2023 AND DECEMBER 31, 2022
(In thousands of reais – R\$)

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		09/30/2023	12/31/2022	09/30/2023	12/31/2022			09/30/2023	12/31/2022	09/30/2023	12/31/2022
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	5	100.933	79.931	550.516	263.208	Suppliers	15	152.446	50.589	803.109	604.785
Securities and financial assets	6	8.453	593.351	40.142	829.594	Suppliers - drawee risk	16	-	-	-	183.781
Derivative financial instruments	17	11.009	-	11.009	-	Loans and financing	17	168.411	22.316	327.799	321.580
Trade accounts receivable	7	393.357	33.262	1.742.530	1.379.614	Derivative financial instruments	17	-	10.113	835	11.142
Inventories	8	57.137	17.060	131.500	163.937	Debentures	18	38.631	7.771	62.671	17.245
Recoverable taxes	9	56.605	52.962	127.416	142.602	Social charges	19	54.183	39.267	142.835	100.574
Dividends receivable	31.2	35.752	41.420	-	-	Tax liabilities	20	22.191	7.830	90.527	100.249
Other assets	10	29.840	21.602	85.607	47.874	Income tax and social contribution payable		4.769	-	21.320	4.548
Total current assets		693.086	839.588	2.688.720	2.826.829	Accounts payable for acquisitions	21	56.121	1.620	167.197	301.067
						Related parties	31.4	349.488	-	-	-
						Dividends payable	31.5	18.613	-	31.971	47.091
						Lease liabilities	14.2	12.352	4.885	70.081	64.170
						Other liabilities	22	27.397	53.960	98.424	127.047
NON-CURRENT ASSETS						Total current liabilities		904.602	198.351	1.816.769	1.883.279
Securities and financial assets	6	1.392	765	80.254	12.144	NON-CURRENT LIABILITIES					
Judicial deposits	23	9.206	7.578	18.282	18.422	Loans and financing	17	635.396	537.305	1.107.091	1.038.599
Deferred income tax and social contribution	29.c	170.524	-	473.449	223.428	Debentures	18	740.164	738.489	1.730.951	1.727.918
Related parties	31.1	382.230	191.905	7.377	32.311	Social charges	19	4.453	776	4.453	776
Advances for future capital increase	31.3	25.490	349.803	-	-	Tax liabilities	20	1.124	-	13.682	15.125
Other assets	10	31.214	22.568	70.517	79.354	Deferred income tax and social contribution		-	-	7.070	6.385
						Provision for tax, labor and civil risks	23	10.447	82	61.242	61.618
Investments in subsidiaries and associated comp	11	3.450.773	2.425.124	16.296	22.222	Accounts payable for acquisitions	21	687.147	102.328	822.257	468.800
Property, plant and equipment	12	91.769	56.073	790.452	706.783	Related parties	31.4	57.044	380.455	11.652	2.570
Intangible assets	13	464.904	257.431	4.076.298	3.914.464	Advances for future capital increase	31.6	-	-	6.335	6.351
Right-of-use	14.1	19.139	12.363	388.056	383.822	Lease liabilities	14.2	12.409	9.105	316.859	304.660
Total non-current assets		4.646.641	3.323.610	5.920.981	5.392.950	Provision for loss on investment in subsidiaries	11	30.050	27.055	-	-
						Other liabilities	22	41.894	51.467	62.453	71.242
						Total non-current liabilities		2.220.128	1.847.062	4.144.045	3.704.044
						SHAREHOLDERS' EQUITY	24				
						Capital		2.454.716	2.249.716	2.454.716	2.249.716
						Expenditures with public offering of shares		(116.070)	(104.466)	(116.070)	(104.466)
						Treasury shares		(103.703)	(79.396)	(103.703)	(79.396)
						Capital reserve		830.054	805.276	830.054	805.276
						Equity valuation adjustment		13.594	13.361	13.594	13.361
						Transaction among partners		(723.281)	(478.214)	(723.281)	(478.214)
						Accumulated losses		(140.313)	(288.492)	(140.313)	(288.492)
						Shareholders' equity attributed to parent company's shareholders' interest		2.214.997	2.117.785	2.214.997	2.117.785
						Non-controlling shareholders		-	-	433.890	514.671
						Total shareholders' equity		2.214.997	2.117.785	2.648.887	2.632.456
TOTAL ASSETS		5.339.727	4.163.198	8.609.701	8.219.779	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		5.339.727	4.163.198	8.609.701	8.219.779

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

STATEMENTS OF INCOME

FOR THE THREE AND NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2023 AND 2022

(In thousands of reais - R\$, except loss per share)

		Parent Company				Consolidated			
		01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
	Note								
NET REVENUE	25	185.416	139.925	66.944	47.264	4.054.530	2.871.724	1.401.548	1.163.872
Cost of services rendered	26	(101.940)	(99.697)	(26.784)	(35.638)	(2.612.719)	(1.871.708)	(905.766)	(756.473)
GROSS INCOME		83.476	40.228	40.160	11.626	1.441.811	1.000.016	495.782	407.399
OPERATING REVENUES (EXPENSES)									
General and administrative expenses	26	(82.244)	(85.909)	(33.768)	(25.701)	(868.204)	(725.619)	(308.746)	(277.121)
Other operating revenues (expenses), net	26	(677)	2.783	(556)	766	13.991	5.262	(464)	830
Equity in net income of subsidiaries	11	135.592	32.378	10.901	75.126	(7.287)	-	(2.612)	-
OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)		136.147	(10.520)	16.737	61.817	580.311	279.659	183.960	131.108
FINANCIAL INCOME (LOSS)									
Financial revenues	27	95.971	35.895	30.691	9.325	124.090	111.371	36.201	24.903
Financial expenses	27	(226.957)	(50.229)	(85.457)	(40.309)	(521.025)	(334.618)	(182.216)	(121.119)
		(130.986)	(14.334)	(54.766)	(30.984)	(396.935)	(223.247)	(146.015)	(96.216)
OPERATING INCOME (LOSS) AND BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		5.161	(24.854)	(38.029)	30.833	183.376	56.412	37.945	34.892
INCOME TAX AND SOCIAL CONTRIBUTION									
Current	29	-	-	-	-	(159.529)	(98.867)	(55.417)	(41.291)
Deferred	29	143.018	-	143.018	-	201.677	59.281	166.804	63.444
NET INCOME (LOSS) FOR THE PERIOD		148.179	(24.854)	104.989	30.833	225.524	16.826	149.332	57.045
ATTRIBUTED TO									
Controlling shareholders						148.179	(24.854)	104.989	30.833
Non-controlling shareholders						77.345	41.680	44.343	26.212
						225.524	16.826	149.332	57.045
EARNINGS (LOSSES) PER SHARE									
Basic (cents per share - in R\$)	28	0,2844	(0,0519)	0,2035	(0,0644)				
Diluted (cents per share - in R\$)	28	0,2785	(0,0519)	0,1992	(0,0644)				

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE AND NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2023 AND 2022
(In thousands of reais – R\$)**

	Parent Company				Consolidated			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
NET INCOME (LOSS) FOR THE PERIOD	148.179	(24.854)	104.989	30.833	225.524	16.826	149.332	57.045
Items that may be reclassified in the statement of income:								
Exchange-rate change in the translation of foreign operations	233	(1.757)	41	253	233	(1.757)	41	253
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	148.412	(26.611)	105.030	31.086	225.757	15.069	149.373	57.298
ATTRIBUTABLE TO								
Controlling shareholders	-	-	-	-	148.412	(26.611)	105.030	31.086
Non-controlling shareholders	-	-	-	-	77.345	41.680	44.343	26.212
	-	-	-	-	225.757	15.069	149.373	57.298

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (PARENT COMPANY AND CONSOLIDATED)
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2023 AND 2022
(In thousands of reais – R\$)**

		Capital									
			Expenditures with public offering of shares	Treasury shares	Capital reserve	Equity valuation adjustment	Transaction among partners	Accumulated losses	Attributed to controlling shareholders	Non-controlling interest	Total shareholders equity
	Note	Subscribed									
BALANCES 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
Net loss for the period		-	-	-	-	-	-	(24.854)	(24.854)	41.680	16.826
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	(7.060)	(7.060)
Paid-up capital		42.582	-	-	-	-	-	-	42.582	65.277	107.859
Share subscription warrant		-	-	-	204.700	-	-	-	204.700	-	204.700
Exchange-rate change in the translation of foreign operations		-	-	-	-	(1.757)	-	-	(1.757)	-	(1.757)
Treasury shares acquired		-	-	(58.317)	-	-	-	-	(58.317)	-	(58.317)
Treasury shares sold		-	-	6.242	-	-	-	-	6.242	-	6.242
Share-based payment		-	-	-	(9.713)	-	-	-	(9.713)	-	(9.713)
Goodwill on the exercise of share-based payment options		-	-	-	16.644	-	-	-	16.644	-	16.644
Transactions among partners		-	-	-	-	-	(15.349)	-	(15.349)	11.404	(3.945)
Call and put option of shares		-	-	-	-	-	-	-	-	(31.815)	(31.815)
		-	-	-	-	-	-	-	-	-	-
BALANCES AT SEPTEMBER 30, 2022		2.249.716	(104.466)	(72.696)	799.636	13.198	(511.595)	(359.606)	2.014.187	530.420	2.544.607
BALANCES AT DECEMBER 31, 2022		2.249.716	(104.466)	(79.396)	805.276	13.361	(478.214)	(288.492)	2.117.785	514.671	2.632.456
Net income for the period		-	-	-	-	-	-	148.179	148.179	77.345	225.524
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	(53.068)	(53.068)
Paid-up capital	24. a)	205.000	-	-	-	-	-	-	205.000	-	205.000
Expenditures with offering of shares	24. a)	-	(11.604)	-	-	-	-	-	(11.604)	-	(11.604)
Subscription warrant	24. b)	-	-	-	(74.904)	-	-	-	(74.904)	-	(74.904)
Goodwill in the issue of shares	24. b)	-	-	-	68.227	-	-	-	68.227	-	68.227
Treasury shares acquired	24. c)	-	-	(24.307)	-	-	-	-	(24.307)	-	(24.307)
Exchange-rate change in the translation of foreign operations		-	-	-	-	233	-	-	233	-	233
Share-based payment	24. d)	-	-	-	31.455	-	-	-	31.455	-	31.455
Transactions among partners	24. e)	-	-	-	-	-	(245.067)	-	(245.067)	(105.058)	(350.125)
		-	-	-	-	-	-	-	-	-	-
BALANCES AT SEPTEMBER 30, 2023		2.454.716	(116.070)	(103.703)	830.054	13.594	(723.281)	(140.313)	2.214.997	433.890	2.648.887

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF CASH FLOW
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2023 AND 2022
(In thousands of reais – R\$)**

		Parent Company		Consolidated	
	Note	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022
CASH FLOW FROM OPERATING ACTIVITIES					
Net income (loss) for the period		148.179	(24.854)	225.524	16.826
Adjustments to reconcile net income (loss) for the year with net cash generated by operating activities:					
Depreciation and amortization	26	35.993	21.059	191.491	131.758
(Reversal) provision for expected credit loss and disallowances	25	6.931	1.423	111.863	59.825
Equity in net income of subsidiaries	11	(135.592)	(32.378)	7.287	-
Yield from securities		(8.314)	(4.266)	(14.040)	(48.861)
Interest on loans, financing, debentures and drawee risk	27	141.520	7.429	355.420	231.475
Interest from lease	27	934	930	28.959	18.503
Interest referring to related parties and acquisitions	27	6.442	11.780	22.453	36.110
Adjustment to present value	27	4.746	(2.095)	11.950	(2.095)
Adjustment to fair value	27	2.964	-	16.356	-
Provision for Phantom Shares and Stock Options	26	35.132	23.107	35.132	23.107
Exchange-rate change	27	(3.166)	748	(6.137)	748
Mark-to-market - Swap	27	(3.168)	2.689	461	4.356
Deferred income tax and social contribution	29	(143.018)	-	(201.677)	(59.281)
Write-off of property, plant and equipment and intangible assets	26	-	5	4.282	1.779
Provision (reversal of provision) for tax, labor and civil risks	26	44	95	(3.543)	3.203
		89.627	5.672	785.781	417.453
Changes in operating assets and liabilities:					
Trade accounts receivable	33.b	(21.058)	(3.683)	(492.968)	(445.460)
Inventories		(14.482)	(1.506)	32.442	(38.204)
Recoverable taxes		65.984	(9.584)	138.221	(5.608)
Judicial deposits		(1.522)	272	(1.820)	(1.418)
Other assets		(3.810)	(8.514)	(39.754)	(12.269)
Suppliers		(25.737)	(15.883)	194.567	(60.226)
Tax liabilities	33.d	(54.657)	(12.231)	(53.402)	20.540
Social charges	33.f	12.208	5.692	41.636	27.660
Other liabilities		(18.514)	3.278	(48.731)	(45.924)
		(61.588)	(42.159)	(229.809)	(560.909)
Interest paid on loans, financing, debentures, leases and acquisitions	14 17 18 21	(130.271)	(5.834)	(327.392)	(213.683)
Income tax and social contribution paid	33	-	-	(75.794)	(46.237)
Net cash invested in operating activities		(102.232)	(42.321)	152.786	(403.376)
CASH FLOW FROM INVESTMENT ACTIVITIES					
Payment upon acquisitions of business, net of cash acquired	4	-	(554.233)	(13.351)	(820.984)
Ownership interest purchase		-	(1.020)	-	(1.020)
Acquisition of property, plant and equipment and intangible assets	33.c	(50.951)	(94.408)	(252.149)	(238.665)
Advance of acquisition and partnership agreements		-	-	-	(4.000)
Securities		592.585	(145.328)	735.382	1.067.037
Dividends received		4.756	7.782	-	-
Advance for future capital increase	33.e	(353.361)	(205.689)	-	1.738
Related parties		(32.282)	(85.516)	37.153	3.129
Net cash generated in investment activities		160.747	(1.078.412)	507.035	7.235
CASH FLOW FROM FINANCING ACTIVITIES					
Suppliers - Drawee Risk	16	-	-	(190.767)	-
Borrowings and financing	17	14.126	484.194	515.495	660.779
Settlement of swap		(17.954)	-	(21.777)	(4.176)
Amortization of loans and financing	17	(94.896)	(70.000)	(458.706)	(434.757)
Payment of acquisitions	33.h	(50.485)	(1.703)	(281.311)	(83.421)
Share redemption payment	22	-	-	(9.431)	-
Payment of intangible assets	22	(24.186)	(7.545)	(24.186)	(7.545)
Payment of intangible assets - Unimed Partnership		-	-	-	(13.000)
Dividends paid		-	-	(37.178)	(7.060)
Debits with related parties		(99.190)	380.574	3.149	(7.336)
Payment of leased assets	14.2	(4.868)	(4.052)	(36.619)	(71.274)
Capital increase	24 a)	205.000	-	205.000	-
Acquisition of treasury shares	24 b)	(24.307)	(58.317)	(24.307)	(58.317)
Expenditures with offering of shares	24 a)	(11.604)	-	(11.604)	-
Advance for future capital increase	33.e	-	-	-	(1.346)
Net cash generated by financing activities		(108.364)	723.151	(372.242)	(27.453)
Effect of changes in exchange rate on balance of cash and cash equivalents in foreign currencies				(271)	(259)
Cash acquired in mergers		70.851	-	-	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		21.002	(397.582)	287.308	(423.853)
Cash and cash equivalents at the beginning of the year	5	79.931	398.436	263.208	536.838
Cash and cash equivalents at the end of the year	5	100.933	854	550.516	112.985
		-	-	-	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		21.002	(397.582)	287.308	(423.853)

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

**STATEMENTS OF ADDED VALUE
FOR THE NINE-MONTH PERIOD ENDED SEPTEMBER 30, 2023 AND 2022
(In thousands of reais – R\$)**

	Note	Parent Company		Consolidated	
		01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022
Revenues		198.672	151.159	4.335.475	3.099.157
Rendering of services	25	205.435	151.142	4.425.725	3.116.139
Revenues from construction of own assets and leasehold improvements		168	1.440	21.613	42.843
Provision for expected credit losses and disallowances	25	(6.931)	(1.423)	(111.863)	(59.825)
		(93.470)	(120.941)	(2.651.392)	(2.057.118)
Inputs acquired from third parties					
Cost of services rendered		(76.851)	(92.128)	(2.318.608)	(1.770.857)
Materials, energy, outsourced services		(16.114)	(29.058)	(347.353)	(286.539)
Other		(505)	245	14.569	278
		105.202	30.218	1.684.083	1.042.039
Gross added value					
Retentions		(35.993)	(21.059)	(191.491)	(131.758)
Depreciation and amortization	26	(35.993)	(21.059)	(191.491)	(131.758)
		69.209	9.159	1.492.592	910.281
Net added value					
		231.563	68.273	116.803	111.371
Added value received as transfer					
Equity in net income of subsidiaries	11	135.592	32.378	(7.287)	-
Financial revenues	27	95.971	35.895	124.090	111.371
		300.772	77.432	1.609.395	1.021.652
Total added value					
		300.772	77.432	1.609.395	1.021.652
Distribution of added value					
		49.762	39.089	536.492	336.814
Personnel and charges					
Direct remuneration		46.877	37.203	422.700	250.382
Benefits		2.115	1.459	88.470	63.548
FGTS (severance indemnity fund)		770	427	25.322	22.884
		(124.126)	12.422	321.646	304.587
Taxes, rates and contributions					
Federal		(129.981)	7.941	214.737	213.468
Municipal		5.855	4.481	106.909	91.119
		226.957	50.775	525.733	363.425
Third-party capital remuneration					
Financial expenses	27	226.957	50.229	521.025	334.618
Expenses with occupation		-	546	4.708	28.807
		148.179	(24.854)	225.524	16.826
Remuneration of own capital					
Dividends		-	-	30.296	-
		148.179	(24.854)	148.179	(24.854)
Retained earnings (losses)					
Non-controlling interest in retained earnings					
		-	-	47.049	41.680

See the accompanying notes to the financial statements

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**ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2023
(In thousands of reais - R\$, unless otherwise indicated)**

1. OPERATIONS

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

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

Oncoclínicas' mission is to "beat the cancer".

The Company's controlling shareholder is The Goldman Sachs Group, Inc. ("Goldman Sachs"), together with Mr. Bruno Lemos Ferrari. The shareholding structure is presented in Note 24.

The Oncoclínicas Group is an oncology network in Brazil composed of 135 operating units in 2023, operating in 36 cities in the specialized areas of chemotherapy, diagnostic medicine, radiotherapy, hospitals and oral drugs.

The issue of Company's Interim Financial Information was authorized by the Board of Directors on November 13, 2023.

Corporate restructuring

The Oncoclínicas Group carried out intense expansion in recent years and, during the first 9 months of 2023, started executing projects involving its corporate reorganization with the purpose of gaining synergy between its business areas, increasing its operational and financial efficiency, besides allowing the use of tax benefits on tax losses and on the goodwill paid on the acquisition of new investments. The projects involve spin-offs and direct and downstream mergers, which will also result in gains in scale in negotiations with agreements.

In the context of corporate reorganization projects, merger and spin-off movements were carried out, as detailed below:

Downstream Mergers with the effect of recognizing deferred income and social contribution tax assets on the goodwill paid on investment acquisitions

Oncoclínicas Participações São Paulo Ltda. x Aliança Instituto de Oncologia S.A. x Onco Vida Instituto Especializado de Oncologia Clínica S.A.

On May 31, 2023, Oncoclínicas Participações was fully merged by its subsidiaries Aliança and Onco Vida, allowing the tax enjoyment of goodwill amounts and the operation resulted in the recording of a goodwill reserve in Aliança and Onco Vida in the percentage of 34%, as a contra entry to deferred income and social contribution tax assets.

Oncoclínicas Participações Minas Gerais S.A. x Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda.

On July 31, 2023, Oncoclínicas Participações was fully merged by its subsidiary Núcleo de Hematologia, allowing the tax use of the goodwill amount. The operation resulted in the recording of a goodwill reserve in the company NHO at a percentage of 34%, as a contra entry to deferred income and social contribution tax assets.

The reorganizations above resulted in the spin-off of the portion of the goodwill acquired in the business combination for deferred income and social contribution tax assets purposes in the Company's consolidated financial statements.

Summary of impacts on the consolidated balance sheet:

	Goodwill before merger	IR / CS Deferred	Goodwill after merger effect
Oncoclínicas Participações Minas Gerais S.A.	57,535	19,562	37,973
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	20,460	6,956	13,504
Aliança Instituto de Oncologia S.A.	33,432	11,367	22,065
Total	111,427	37,885	73,542

Mergers without the effect of recognizing deferred income and social contribution tax assets on the goodwill paid on investment acquisitions**Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda. x Hematológica - Clínica de Hematologia S.A.**

On August 31, 2023, as a continuation of the transaction above, a partial spin-off of Núcleo de Hematologia net assets was carried out followed by the merger of the balances by the Hematology company.

This transaction does not impact the individual and consolidated financial statements.

Oncoclínicas Centro de Tratamento Oncológico S.A. – “CTO”. x Centro de Excelência Oncológica S.A. – “CEON” x Oncoclínicas do Brasil Serviços Médicos S.A. x

On August 31, 2023, Oncoclínicas Centro de Tratamento Oncológico was partially merged and, on September 30, 2023, the Center of Excellence was fully incorporated by Oncoclínicas do Brasil, with the CTO being partial merged and the CEON being totally merged.

Immediately thereafter, the group operated certain activities through a Silent Partnership (SCP), which had the CTO as an ostensible partner and the CEON as a participating partner. Considering the corporate movements assessed and negotiation issues with third-party partners, the parties decided that the SCP in question would be extinguished and the activities carried out by it would be transferred to the Holding Company.

Impact on parent company's balance sheet:

	Centro de Tratamento Oncológico S.A.	Centro de Excelência Oncológica S.A.	Total merged balances
Assets	895,707	637,669	1,533,376
Cash and cash equivalents	25,062	45,789	70,851
Accounts receivable	53,808	292,160	345,968
Inventory	14	25,581	25,595
Recoverable taxes	24,305	45,323	69,628
Dividends receivable	65,201	-	65,201
Judicial deposits	36	71	107
Deferred income tax and social contribution	14,728	4,562	19,290
Related parties	124,464	38,088	162,552
Advance for future capital increase	4,124	-	4,124
Other assets	27,484	2,319	29,803
Investments	412,867	-	412,867
Call option	15,931	-	15,931
Goodwill	79,163	-	79,163
Property, plant and equipment	10,556	22,667	33,223
Intangible assets	31,601	157,219	188,820
Right-of-use and leased assets	6,363	3,890	10,253
Liabilities	(453,073)	(418,654)	(871,727)
Suppliers	(70,022)	(57,571)	(127,593)
Loans and financing	(292,530)	(48,814)	(341,344)
Social charges	(1,731)	(977)	(2,708)
Tax liabilities	(11,493)	(63,417)	(74,910)
Accounts payable for acquisition	(92,227)	-	(92,227)
Related parties	31,260	(118,369)	(87,109)
Dividends	2,334	(124,987)	(122,653)
Lease	(8,204)	(4,095)	(12,299)
Provision for contingency	(10,129)	(54)	(10,183)
Other liabilities	(331)	(370)	(701)
Shareholders' equity	(442,634)	(219,015)	(661,649)
Profit reserve	(21,715)	(45,298)	(67,013)
Capital	(420,919)	(173,717)	(594,636)

Transactions in progress**Grupo Santa Lúcia Partnership**

On May 5, 2023, Oncoclínicas signed definitive documents for the Partnership Agreement with Santa Lúcia Group ("Partnership" and "Santa Group") for the joint operation of the oncology activities of both companies in the Federal District. The Partnership between Oncoclínicas and Santa Group comprises a long-term (60 years) operational and commercial agreement, non-corporate, for the joint operation of outpatient and hospital cancer prevention, diagnosis and treatment activities of the two companies. Through said Partnership, Oncoclínicas and Santa Group will share the combined and future economic results in oncology, according to a proportion based on the contribution of each party to the Partnership, to be calculated upon closing of the transaction.

As a result of this transaction, both companies will operate oncology jointly in the Federal District, with a network made up of diagnostic centers, clinics and cancer centers, covering the entire line of care for cancer patients and relying on a combined infrastructure 2 imaging centers, 26 outpatient units and 4 high-complexity hospitals. Therefore, each of the companies contributes with their respective operations and competences, with no payment or cash disbursement in the context of the Partnership.

Therefore, in the case of a partnership without corporate change, the Oncoclínicas Group and the Santa Group will remain with their equity structure unchanged.

The Partnership will allow Oncoclínicas, after closing the transaction, to immediately establish a network of 4 cancer centers in the Federal District, with more than 850 beds and 45 operating rooms.

Unimed Recife Partnership

On September 11, 2023, Oncoclínicas signed a long-term strategic agreement with Unimed Recife Cooperativa de Trabalho Médico ("Unimed Recife") to provide outpatient oncology medical services and immune-mediated systemic therapies for the next 30 years.

Under the aforementioned agreement, Oncoclínicas will now coordinate the full line of outpatient oncology care and immune-mediated systemic therapies for Unimed Recife.

The Company will invest up to R\$ 280,000, R\$ 168,000 at the closing of the Transaction and the remaining R\$ 112,000 within 5 years, subject to the achievement of certain targets between the parties. Unimed Nacional will have the right to participate in the Unimed Recife Agreement in a format and within a period to be agreed between the parties.

Closing of the transaction relies on compliance with the usual precedent conditions for transactions of this nature, including obtaining authorization from the Administrative Council for Economic Defense (CADE).

The transactions related to the Cancer Center São Paulo and Unimed Nacional Partnership Expansion, initiated in 2022, remain in progress to this date, subject to the signing of definitive documents and the verification of precedent conditions.

2. DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES

2.1. Statement of conformity

The individual and consolidated interim financial information has been prepared in accordance with technical pronouncement CPC 21 (R1) - "Interim Financial Reporting" and 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 transactions of other relevant interim financial information, and only this information, are being highlighted and correspond to those used in the Company's management.

2.2. Preparation basis

The information regarding the bases for the preparation and presentation of interim financial information, the description of significant accounting policies and the use of estimates and judgment have not changed in relation to those disclosed in Notes to the annual financial statements for the year ended December 31, 2022 (hereinafter referred to as "Financial statements as of December 31, 2022"); therefore, the interim information should be read together with the Financial Statements for the year ended December 31, 2022.

The reading of the financial information must consider these aspects.

2.3. Investments in subsidiaries and consolidation

The interim financial information includes the operations of the Company and its associated companies and subsidiaries, whose percentage interest (direct and indirect) on the reporting date are provided below:

Investee (%)	09/30/2023			12/31/2022		
	Direct	Indirect	Total	Direct	Indirect	Total
1) Oncobio Serviços de Saúde S.A.	100.00	-	100.00	100.00	-	100.00
2) Oncocentro Imagem Serviços Médicos Ltda.	99.99	0.01	100.00	91.78	8.22	100.00
3) Cruz Participações Ltda (Talassa Participações S.A.)	50.01	-	50.01	50.01	-	50.01
4) Talia Participações Ltda.	99.90	0.10	100.00	99.90	0.10	100.00
5) Oncohematologia Participações Ltda.	99.61	0.39	100.00	99.61	0.39	100.00
6) Oncologia Participações Ltda.	99.99	0.01	100.00	92.14	7.86	100.00
7) Pontus Participações Ltda.	100.00	-	100.00	50.01	-	50.01
8) Oncopar Sul Empreendimentos e Participações Ltda.	99.99	0.01	100.00	94.81	5.19	100.00
9) Idengene Medicina Diagnóstica S.A.	94.21	5.79	100.00	92.76	7.24	100.00
10) Centro Paulista de Oncologia S.A.	41.75	58.14	99.89	99.50	-	99.50
11) Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.08	0.92	100.00	99.00	1.00	100.00
12) Radioterapia Oncoclínicas São Paulo Ltda.	98.90	1.10	100.00	98.09	1.10	100.00
13) Oncoclínicas Participações SP Ltda. (iv)	-	-	-	45.79	54.21	100.00
14) Central de Gestão e Saúde Ltda.	99.90	0.10	100.00	99.90	0.10	100.00
15) Radioterapia Oncoclínicas Salvador Ltda.	68.06	31.94	100.00	99.00	1.00	100.00
16) Oncoclínicas Salvador S.A.	100.00	-	100.00	100.00	-	100.00
17) Centro Mineiro de Infusão S.A.	85.04	14.96	100.00	69.15	30.85	100.00
18) Navarra RJ (Leste Fluminense S.A.)	51.00	-	51.00	51.00	-	51.00
19) Oncoclínicas Participações ES RJ Ltda.	99.99	0.01	100.00	99.99	0.01	100.00
20) CTC Oncologia S.A.	50.00	-	50.00	50.00	-	50.00
21) Centro de Excelência de RT do Rio de Janeiro S.A.	50.00	-	50.00	50.00	-	50.00
22) Oncoclínicas Centro de Tratamento Oncológico S.A.	100.00	-	100.00	31.65	68.35	100.00
23) Unity Participações S.A.	100.00	-	100.00	100.00	-	100.00
24) Hematológica - Clínica de Hematologia S.A.	17.09	82.91	100.00	100.00	-	100.00
25) Radiogroup Participações S.A. (ii)	-	95.69	95.69	-	80.00	80.00
26) Radiocare Serviços Médicos Especializadas Ltda.	-	100.00	100.00	-	100.00	100.00
27) Centro de Tratamento em Radioterapia Ltda.	-	100.00	100.00	-	100.00	100.00
28) Centro de Quimioterapia Antibalística e Imunoterapia S.A.	-	100.00	100.00	-	100.00	100.00
29) COT - Centro Oncológico do Triângulo S.A.	-	65.00	65.00	-	65.00	65.00
30) COT - Radioterapia Ltda.	-	100.00	100.00	-	100.00	100.00
31) Oncocentro Uberlândia S.A.	-	100.00	100.00	-	100.00	100.00
32) Oncoclínicas Participações Minas Gerais S.A. (iv)	-	-	-	-	87.75	87.75
33) Núcleo de Hematologia e Transplante Óssea de MG Ltda.	-	100.00	100.00	-	100.00	100.00
34) Instituto de Hematologia e Oncologia de Curitiba S.A. - Clínica Médica	-	72.00	72.00	-	72.00	72.00
35) Centro de Quimioterapia Oncoclínicas S.A.	-	100.00	100.00	-	100.00	100.00
36) Oncoclínicas Canoas Clínica de Oncologia Ltda.	-	100.00	100.00	-	100.00	100.00
37) Pro Onco Centro de Tratamento Oncológico S.A.	-	75.00	75.00	-	75.00	75.00
38) CPO - Centro Paraibano de Oncologia S.A.	14.00	86.00	100.00	14.00	86.00	100.00
39) Núcleo de Oncologia da Bahia S.A.	-	78.22	78.22	-	80.17	80.17
40) Núcleo de Oncologia da Bahia Centro de Prevenção Ltda.	-	99.95	99.95	-	99.95	99.95
41) Núcleo de Oncologia de Sergipe S.A.	-	99.99	99.99	-	99.99	99.99
42) Multihemo Serviços Médicos S.A.	-	99.99	99.99	99.99	-	99.99
43) Radioterapia Oncoclínicas Recife S.A.	7.00	93.00	100.00	7.00	93.00	100.00
44) Onco Clínica Recife Ltda.	-	99.99	99.99	-	99.99	99.99
45) Radioterapia Botafogo S.A.	70.00	30.00	100.00	-	100.00	100.00
46) Centro de Excelência Oncológica S.A. (iv)	-	-	-	-	50.00	50.00
47) CECON - Centro Capixaba de Oncologia S.A.	-	81.50	81.50	-	81.50	81.50
48) Helmond Oncologia S.A. (iv)	-	-	-	-	50.00	50.00
49) Instituto de Oncologia de Ribeirão Preto S.A.	4.50	81.50	86.00	4.50	81.50	86.00
50) Onco Vida Instituto Especializado de Oncologia Clínica S.A. (ii)	99.54	0.46	100.00	-	84.40	84.40
51) Aliança Instituto de Oncologia S.A. (ii)	99.54	0.46	100.00	-	80.00	80.00
52) Oncoclínicas Rio de Janeiro S.A.	-	100.00	100.00	-	100.00	100.00
53) Boston Lighthouse Innovations Inc.	-	90.28	90.28	-	90.28	90.28
54) Yukon Participações S.A.	-	50.01	50.01	-	50.01	50.01
55) Baikal Participações S.A.	-	50.01	50.01	-	50.01	50.01
56) Angara Participações S.A.	-	50.01	50.01	-	50.01	50.01
57) Locus Anat. Patol. E Citologia Ltda.	9.49	90.51	100.00	-	100.00	100.00
58) Hospital de Oncologia do Méier S.A.	-	100.00	100.00	-	100.00	100.00
59) Ira Instituto Roberto Alvarenga Ltda.	-	95.00	95.00	-	95.00	95.00
60) Instituto Materno Infantil de Minas Gerais S.A.	-	85.00	85.00	-	85.00	85.00
61) Investment fund in credit rights - FIDC (vi)	-	-	-	-	100.00	100.00
62) Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65	68.35	100.00	31.65	68.35	100.00
63) CTR Centro de Tratamento Radioterápico Ltda.	-	87.56	87.56	-	87.56	87.56
64) Complexo Hospitalar Uberlândia S.A.	-	100.00	100.00	-	100.00	100.00
65) UMC Imagem Ltda.	-	100.00	100.00	-	100.00	100.00
66) Instituto do Coração do Triângulo Mineiro Ltda.	-	100.00	100.00	-	100.00	100.00
67) CAM - Clínica de Assistência à Mulher Ltda.	-	100.00	100.00	-	100.00	100.00
68) CLION - Clínica de Oncologia Ltda.	-	100.00	100.00	-	100.00	100.00
69) GMN - Grupo de Medicina Nuclear Ltda.	-	100.00	100.00	-	100.00	100.00
70) JPC - Patologia e Análises Clínicas Ltda.	-	100.00	100.00	-	100.00	100.00
71) OSTEON - Centro de Diagnóstico da Osteoporose Ltda.	-	100.00	100.00	-	100.00	100.00
72) CTR - Centro de Tratamento Radioterápico de Anápolis Ltda.	86.69	-	86.69	-	86.69	86.69
73) Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda.	-	100.00	100.00	-	100.00	100.00
74) CEMISE - Centro De Medicina Integrada De Sergipe Eireli	-	100.00	100.00	-	100.00	100.00
75) CEMISE - Ressonância Magnética e Tomografia Computadorizada Ltda.	-	100.00	100.00	-	100.00	100.00
76) ELO Medicina Diagnóstico Ltda.	-	100.00	100.00	-	100.00	100.00
77) Brasil Memorial Holding S.A.	-	100.00	100.00	-	100.00	100.00
78) Itaigara Memorial Hospital Dia Ltda.	-	97.50	97.50	-	97.50	97.50
79) Salvador Memorial Empreendimentos Médicos Ltda.	-	94.00	94.00	-	94.00	94.00
80) Clínica de Mastologia da Bahia S.A.	-	52.80	52.80	-	52.80	52.80
81) Andrômeda Participações Ltda.	100.00	-	100.00	-	100.00	100.00
82) JHSL Consultoria S.A.	55.46	-	55.46	55.46	-	55.46
83) Cardiomobile Cardiologia Móvel Ltda. (i)	-	100.00	100.00	-	-	-
84) Unidade de Oncologia Clínica e Pediátrica Ltda. (i)	-	100.00	100.00	-	-	-

Investee (%)	09/30/2023			12/31/2022		
	Direct	Indirect	Total	Direct	Indirect	Total
85) Instituto Paulista de Oncologia e cuidados Paliativos Ltda (i)	-	100.00	100.00	-	-	-
86) Clínica OAL SP de Serviços Médicos Ltda (i)	-	100.00	100.00	-	-	-
87) Onkos Oncologia Participações Ltda. (iii)	-	60.00	60.00	-	-	-
89) Medica Scientia Innovation Research S.L. (v)	-	49.00	49.00	-	49.00	49.00

(i) Refers to new acquisitions, as mentioned in Note 4.

(ii) Refers to acquisitions of remaining interests, as mentioned in Note 11.

(iii) Refers to the acquisition of ownership interest, together with a partnership agreement, as mentioned in Note 13.

(iv) Refers to companies that were merged in the current year.

(v) Associated company.

(vi) Refers to closure of investment fund in credit rights.

2.4 Comparability

The statement of income for the period ended September 30, 2023 includes the full results of all the Company's subsidiaries, except Cardiomobile Cardiologia Móvel Ltda. ("Cardiomobile") and Unidade de Oncologia Clínica e Pediátrica Ltda. ("UOCP"), which started to be consolidated as of February 1, 2023, as well as Instituto Paulista de Oncologia e Cuidados Paliativos Ltda. (Consolidated), which started to be consolidated as of June 1, 2023.

The statement of income for the period ended September 30, 2022 does not include the full results of CTR – Centro de Tratamento Radioterápico de Anápolis Ltda ("CTR Anápolis") and ELO Medicina Diagnóstico Ltda. ("Elo"), which started to be consolidated as of February 2022, CEMISE - Centro De Medicina Integrada De Sergipe Eireli ("Cemise Integrada") and CEMISE - Ressonância Magnética e Tomografia Computadorizada Ltda. ("Cemise RM"), which started to be consolidated as of March 2022, Itaigara Group which started being consolidated as of June 2022 and Unity Group e Mastologia which started to be consolidated as of the 3Q22.

The reading of the financial information must consider these aspects.

3. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS OF STANDARDS

In the nine-month period ended September 30, 2023, there were no new CPC/IFRS standards or ICPC/International Financial Reporting Interpretations Committee ("IFRIC") interpretations issued with significant effects on the Group.

4. BUSINESS COMBINATION

The fair value of assets acquired and liabilities assumed in a business combination during the period ended September 30, 2023, as well as the fair value of identifiable assets and goodwill earned were recorded on a provisional basis, with the final determination of goodwill occurring within a period of twelve months from the acquisition date.

The Company expects that the goodwill acquired in such business combinations will be deductible for tax purposes upon the merger of these subsidiaries. The acquisitions made up to September 30, 2023 are presented below.

Location	São Paulo	Minas Gerais	São Paulo	
Company	Unidade de Oncologia Clínica e Pediátrica Ltda.	Cardiomobile Cardiologia Móvel Ltda.	Instituto Paulista de Oncologia e Cuidados Paliativos Ltda (Consolidated)	Total
Acquisition date	02/01/2023	02/02/2023	05/31/2023	
Acquired ownership interest (% voting)	100%	100%	100%	
Payment on acquisition date	6,500	2,400	5,000	13,900
Accounts payable for acquisition	-	500	5,000	5,500
Price adjustment	(218)	597	-	379
Total consideration	6,282	3,497	10,000	19,779
Acquired assets	2,284	1,986	3,174	7,444
Cash and cash equivalents	2	663	(116)	549
Accounts receivable	1,179	529	3,259	4,967
Recoverable taxes	10	7	1	18
Advances	1	-	9	10
Property, plant and equipment	11	787	21	819
Right-of-use and leased assets	1,081	-	-	1,081
Liabilities assumed	(1,849)	(2,116)	(2,290)	(6,255)
Suppliers and accounts payable	(248)	(179)	(782)	(1,209)
Social charges	(143)	(55)	(32)	(230)
Tax liabilities	(45)	(41)	(58)	(144)
Loans and financing	-	(1,841)	(818)	(2,659)
Lease	(1,081)	-	-	(1,081)
Other	(332)	-	(600)	(932)
Total net assets acquired	435	(130)	884	1,189
Excess price paid on the acquisition	5,847	3,627	9,116	18,590
Contribution to line item "Revenues" since the acquisition date	1,743	4,522	2,712	8,977
Contribution to line item income (loss) before taxes since the acquisition date	(326)	201	(235)	(360)
Acquiree's revenues since the beginning of the current year	2,031	5,138	7,094	14,263
Income (loss) of acquiree before taxes since the beginning of the year	(376)	319	1,166	1,109

Acquisitions made in 2023**(a) Unidade de Oncologia Clínica e Pediátrica Ltda. (UOCP)**

Refers to the purchase and sale agreement, where the control and effective acquisition of UOCP was performed by Centro Paulista de Oncologia S.A. (CPO-SP) on February 1, 2023. UOCP is located in São Paulo and engaged in the provision of professional medical services, especially in the areas of clinical and pediatric oncology, advisory and consultancy in the medical field; and holding ownership interest in other companies as an unitholder or shareholder.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of UOCP was acquired by CPO SP for R\$ 6,282.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$ 5,847 was recognized as goodwill based on expected future earnings by the Acquirer CPO SP due to expected business combination synergies.

Preliminary review of price allocation

On September 30, 2023, the Company carried out a preliminary review of the price allocation, which resulted in an increase in the temporary goodwill acquired in the business combination in the amount of R\$ 112, resulting from the negative change in the net assets acquired, with the major impact being related to adjustment of social charges in the amount of R\$ 96.

	Balance at 09/30/2023	Balance presented at 06/30/2023
Consideration offered	6,282	6,282
Social charges	(143)	(47)
Total assets acquired and liabilities assumed	435	547
Goodwill	5,847	5,735

(b) Cardiomobile Cardiologia Móvel Ltda.

Refers to the purchase and sale agreement, where the control and effective acquisition of Cardiomobile Cardiologia Móvel Ltda was carried out by UMC Imagem Ltda. on February 2, 2023. Located in Minas Gerais, Cardiomobile is engaged in providing medical services in nuclear medicine, hemodynamics, telemedicine and diagnostic imaging.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the shares comprising the capital of Cardiomobile was acquired by UMC Imagem Ltda for R\$ 3,497.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$ 3,627 was recognized as goodwill based on expected future earnings by the Acquirer UMC Imagem Ltda. due to expected business combination synergies.

Preliminary review of price allocation

As of September 30, 2023, the Company carried out the preliminary review of the purchase price allocation, which resulted in a decrease in the temporary goodwill acquired in a business combination in the amount of R\$ 153, arising from the positive change in acquired net assets, and it is the greatest impact related to the adjustment of advances from clients in the amount of R\$ 129.

	Balance at 09/30/2023	Balance presented at 06/30/2023
Consideration offered	3,497	3,497
Advance from clients	-	(129)
Total assets acquired and liabilities assumed	(130)	(283)
Goodwill	3,627	3,780

(c) Instituto Paulista de Oncologia e Cuidados Paliativos Ltda.

It refers to a purchase and sale agreement for 100% of the units of Instituto Paulista De Oncologia E Cuidados Paliativos Ltda which was executed into by the subsidiary Baikal Oncologia e Participações S.A. on May 31, 2023. The Institute, located in São Paulo, is primarily engaged in providing medical services in general, especially in the areas of clinical oncology and palliative/hospice care (at its own or third-party establishments, with its own or third-party equipment), and chemotherapy services, encompassing only the administration of drugs to treat patients.

With the acquisition of all the shares, in order to become the sole partner of the Institute, Baikal indirectly acquired Clínica Oal SP de Serviços Médicos Ltda (Innomed), also located in São Paulo, which is primarily engaged in providing services in the area of medical care and chemotherapy services comprising only the management of drugs to treat patients.

Negotiated price

Pursuant to the purchase and sale agreement, 100% of the units comprising the capital of all companies were acquired by Baikal Oncologia e Participações Ltda for R\$ 10,000.

Goodwill on business combination

For the purposes of this business combination, the amount of R\$ 9,116 was recognized as goodwill based on expected future earnings by the Acquirer Baikal Oncologia e Participações Ltda due to expected business combination synergies.

Preliminary review of price allocation

As of September 30, 2023, the Company carried out the preliminary review of the purchase price allocation, which resulted in a decrease in the temporary goodwill acquired in a business combination in the amount of R\$ 1,611, arising from the positive change in acquired net assets, and it is the greatest impact related to the adjustment of accounts receivable in the amount of R\$ 1,640.

	Balance at 09/30/2023	Balance presented at 06/30/2023
Consideration offered	10,000	10,000
Accounts receivable	3,259	1,619
Total assets acquired and liabilities assumed	884	(727)
Goodwill	9,116	10,727

Changes in acquisitions made in 2022

During the second quarter of 2023, the Company completed the allocation of the final purchase price of the highlighted acquisitions and the change recorded in 2023 is as follows:

Acquiree	Goodwill on 09/30/2023	Goodwill presented at 12/31/2022	Change on goodwill effect
Núcleo da Mama	1,644	155	1,489
Itaigara Group	173,354	169,843	3,511
Elo	4,220	4,755	(535)
Unity group	829,662	816,251	13,411
Total	1,008,880	991,004	17,876

(a) Clínica de Mastologia da Bahia S.A. – “Núcleo da Mama”

The impacts of the price allocation review generated an increase in goodwill acquired in a business combination, in the amount of R\$ 1,489, resulting from the price adjustment provided for in the purchase-and-sale agreement in the amount of R\$ 54, and the negative change in the net assets acquired, with the greatest impacts referring to the adjustment of the provision for tax contingencies in the amount of R\$ 1,030 and adjustment in trade accounts receivable in the amount of R\$ 34.

The allocation of the acquisition price and the measurement of the goodwill on the acquisition of equity interest were established as follows:

	Balance at 09/30/2023	Balance presented at 12/31/2022
Consideration offered	644	590
Provision for contingencies	(1,030)	-
Total assets acquired and liabilities assumed	(1,000)	823
Non-controlling shareholders	(893)	388
Goodwill	1,644	155

(b) Itaigara Group

The impacts of the review of the price allocation generated an increase in goodwill acquired in a business combination, in the amount of R\$ 3,511, resulting from the present value adjustment of the consideration payable of R\$ 450 and negative change in the net assets in the amount of R\$ 4,063, referring to the adjustment of the depreciation of leasehold improvements.

The allocation of the acquisition price and the measurement of the goodwill on the acquisition of equity interest were established as follows:

	Balance at 09/30/2023	Balance presented at 12/31/2022
Consideration offered	174,317	174,317
Property, plant and equipment	10,814	14,904
Total assets acquired and liabilities assumed	520	4,583
Goodwill	173,354	169,843

(c) ELO

The impacts of the review of the purchase price allocation resulted in an increase in goodwill acquired in a business combination in the amount of R\$ 535 arising from the surplus of property, plant and equipment.

The allocation of the acquisition price and the measurement of the goodwill on the acquisition of equity interest were established as follows:

	Balance at 09/30/2023	Balance presented at 12/31/2022
Consideration offered	2,000	2,000
Surplus of property, plant and equipment	535	-
Total assets acquired and liabilities assumed	(2,220)	(2,755)
Goodwill	4,220	4,755

(d) Unity group

The impacts of the price allocation review resulted in an increase in goodwill acquired in a business combination in the amount of R\$ 13,412, of which R\$ 6,675 resulted from the recognition of the price adjustment to be discounted in the share subscription warrant, R\$ 2,122 refers to the adjustment of surplus on machinery and equipment, R\$ 18,510 of accounts receivable related to the suitability in the recognition of revenue in accordance with the practices of Oncoclínicas Group, R\$ 4,322 of balance payable to suppliers related to the reconciliations of the financial balance payable, and R\$ 2,048 refers to the adjustment of tax obligations on billing.

The allocation of the acquisition price and the measurement of the goodwill on the acquisition of equity interest were established as follows:

	Balance at 09/30/2023	Balance presented at 12/31/2022
Consideration offered	818,439	825,114
Accounts receivable	110,869	129,379
Surplus of property, plant and equipment	2,122	-
Suppliers and accounts payable	(60,393)	(64,715)
Tax liabilities	(12,838)	(10,790)
Total assets acquired and liabilities assumed	(11,223)	8,863
Goodwill	829,662	816,251

During the third quarter of 2023, the Company completed the Purchase Price Allocation (PPA) of acquiree JHSL Consultoria S.A. – “JHSL” for final recognition of goodwill.

The changes are explained below:

(e) JHSL Consultoria S.A.

The impacts on the price allocation review generated a decrease in the goodwill acquired in a business combination in the amount of R\$ 139, a positive change in net assets acquired, with the major impact related to the adjustment of intangible assets in the amount of R\$ 229.

	Balance at 09/30/2023	Balance presented at 12/31/2022
Consideration offered	2,566	2,566
Intangible asset	229	
Total assets acquired and liabilities assumed	361	222
Goodwill	2,205	2,344

5. CASH AND CASH EQUIVALENTS

Interest earning bank deposits are mainly represented by Bank Deposit Certificates (CDBs) yielding interest corresponding to rates of up to 100.72% as of September 30, 2023 (100.16% as of December 31, 2022) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Cash and banks	26,620	698	62,129	45,649
Interest earning bank deposits	74,313	79,233	488,387	217,559
Total cash and cash equivalents	100,933	79,931	550,516	263,208

6. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Fixed income investments	9,845	594,116	120,396	841,738
Total	9,845	594,116	120,396	841,738
Current (i)	8,453	593,351	40,142	829,594
Non-current (ii)	1,392	765	80,254	12,144

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

(ii) Long-term interest earning bank deposits are substantially derived from fixed income fund units and financial bills. Of this long-term balance, R\$ 74,000 refers to investments made in April 2023 by the subsidiary Multihemo and pledged as collateral in a loan operation by the subsidiary, maturing in December 2024.

The yield of these investments is approximately 104% of the CDI for September 30, 2023 (91.63% of the CDI for December 31, 2022).

7. TRADE ACCOUNTS RECEIVABLE

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Clients	195,063	13,811	788,058	698,389
Unbilled revenues	223,004	24,387	1,132,073	834,360
Total trade accounts receivable and unbilled revenues	418,067	38,198	1,920,131	1,532,749
Provision for expected credit loss (ECL) and disallowance	(24,710)	(4,936)	(177,601)	(153,135)
Total	393,357	33,262	1,742,530	1,379,614

Trade accounts receivable are denominated in Brazilian reais and refer mainly to services provided to agreements, whose receipts occur, on average, in 101 days in the third quarter of 2023 ended September 30, 2023 (94 days as of December 31, 2022).

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

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Falling due	231,677	31,405	1,316,500	1,206,496
Overdue up to 30 days	79,582	1,191	187,414	131,597
Overdue up to 60 days	45,763	274	113,763	86,155
Overdue up to 90 days	41,078	682	136,773	59,678
Overdue, 91–180 days	7,990	762	68,156	32,201
Overdue >180 days	11,977	3,884	97,525	16,622
Total	418,067	38,198	1,920,131	1,532,749

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

	Parent Company	Consolidated
Balance at December 31, 2021	(5,541)	(45,020)
Reversal	3,886	46,608
Formation	(4,376)	(106,090)
New acquisitions	-	(63,672)
Balance at September 30, 2022	(6,031)	(168,174)
Balance at December 31, 2022	(4,936)	(153,135)
Formation	(25,846)	(234,977)
Reversal	6,072	210,511
Balance at September 30, 2023	(24,710)	(177,601)

The maximum exposure to credit risk on the balance sheet date is the book value of each of the types of accounts receivable mentioned above.

8. INVENTORIES

Inventories refer mainly to medicines used in chemotherapeutic procedures. There is no provision for inventory losses and guarantees, considering an average turnover period of approximately 13 days in the third quarter ended September 30, 2023 (19 days as of December 31, 2022). Additionally, there are no guarantees provided and/or restrictions on the full use of inventories.

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Medicines	45,947	7,705	79,343	122,002
Material and Personal Protective Equipment (PPE)	11,190	9,355	52,157	41,935
Total	57,137	17,060	131,500	163,937

9. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
IRPJ/CSLL	20,602	12,171	57,898	38,908
Withholding IRRF/CSLL	2,932	15,933	6,968	31,412
PIS/COFINS	10,782	2,714	39,725	49,278
ISSQN	-	-	-	410
Payroll taxes	22,112	18,245	22,149	16,940
Other taxes	177	3,899	676	5,654
Total	56,605	52,962	127,416	142,602

10. OTHER ASSETS

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Advances to suppliers	8,088	10,146	35,377	23,408
Disposal of equity interests (a)	9,625	19,615	10,880	21,738
Indemnity assets (b)	-	-	38,785	35,481
Machinery lease	7,826	5,232	4,274	2,116
Sundry advances (c)	21,834	-	31,678	24,487
Prepaid expenses	5,979	4,662	13,635	6,830
Other	7,702	4,515	21,495	13,168
Total	61,054	44,170	156,124	127,228
Current	29,840	21,602	85,607	47,874
Non-current	31,214	22,568	70,517	79,354

a) Refers to transactions involving the sale of equity interest formalized between the Company, its subsidiaries and third parties. Balances are restated according to CDI + IPCA and mature up to 2030.

b) Includes amounts resulting from indemnifiable events by former controlling shareholders of entities acquired by the Group.

(c) Includes the amount of R\$ 13,500, prepaid for the start of works according to the agreement signed in May 2021, under the Built To Suit modality, between Hymalaia Empreendimentos Imobiliários S.A. (Lessor) e Oncoclínicas – Centro Tratamento Oncológico S.A. (CTO) (Lessee). The project is still in progress, and the recognition criteria established by IFRS 16 (CPC 06) have not yet been met.

11. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

a) Breakdown

Description	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Investments	2,332,892	1,434,775	16,296	22,222
Goodwill (i)	1,086,066	974,465	-	-
Call options (ii)	31,815	15,884	-	-
Total	3,450,773	2,425,124	16,296	22,222

(i) Refers to the goodwill arising on business combinations carried out by the Parent Company.

(ii) Refers to stock options granted by minority shareholders to Núcleo de Oncologia da Bahia S.A., as described in Note 21.

b) Changes in the balances of investments are as follows:

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

Investments	1,434,775										2,332,892
Unsecured liability	(27,055)										(30,050)

Companies	12/31/2021	Profit distribution	Equity in net income of subsidiaries	Changes in interest	New Acquisitions	Exchange-rate change	Capital increase	Other transactions with shareholders	09/30/2022
Chemotherapy	59,311	(2,486)	24,013	(62,958)	11,037	-	81,792	9,540	120,249
Radiotherapy	14,461	-	(514)	-	-	-	2,563	3	16,512
Precision medicine	76,486	-	(31,445)	-	-	(1,757)	-	-	43,284
Vehicle entities	411,436	(4,173)	50,051	58,916	-	-	108,031	(366)	623,895
Other	28,242	-	(9,727)	-	-	-	24,538	1,039	44,092
Total	589,936	(6,659)	32,378	(4,042)	11,037	(1,757)	216,924	10,216	848,032

Investments	616,134									910,911
Unsecured liability	(26,199)									(62,879)

(i) Transfer

During the nine months of 2023, the Company carried out transfers of interests in the corporate structure of companies by the Group, which had no effect on the consolidated investment.

(ii) Change in interest

On January 31, 2023, Oncoclínicas Participações São Paulo S.A. acquired the remaining interests, representing 15.60% of the capital of Oncovida Instituto Especializado de Oncologia Clínica S.A. and representing 20% of the capital of Aliança Instituto Oncologia S.A.

On July 10, 2023, the company Oncocentro Imagem Serviços Médicos Ltda, acquired the remaining equity interest, accounting for 12.25% of the capital of Oncoclínicas Participações Minas Gerais S.A.

On September 29, 2023, through a purchase and sale agreement, Oncoclínicas do Brasil Serviços Médicos S.A. acquired the remaining equity interest, accounting for 50% of the capital of Centro de Excelência Oncológica S.A.

On September 29, 2023, Oncoclínicas do Brasil Serviços Médicos S.A. acquired the remaining interest, accounting for 49.99% of the capital of Pontus Participações S.A.

The effect on the Company was as follows:

	% Previous	% Current	Consideration	Acquired shareholders' equity	Effect in shareholders' equity
Aliança Instituto de Oncologia S.A.	80.00%	100.00%	41,688	6,128	35,560
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	84.40%	100.00%	76,743	1,626	75,117
Oncoclínicas Participações Minas Gerais S.A.)	87.75%	100.00%	7,661	7,310	351
Radiogroup Participações S.A.	80.00%	95.69%	2614	813	1,801
Centro de Excelência Oncológica S.A. and Pontus Participações S.A. (a)	50.00%	100.00%	234,409	90,515	143,894
Total			363,115	106,392	256,723

(a) The current percentage refers to the ownership interest of subsidiaries before the effect of the mergers carried out.

(iii) Goodwill acquired in business combination

As mentioned in Note 04, the Company revisited the assets acquired and liabilities assumed in business combinations, which led to a change in the goodwill recorded in the amount of R\$ 22,091.

(iv) Corporate restructuring

Downstream merger of Aliança and Onco Vida

As mentioned in Note 1, the downstream merger of Oncoclínicas Participações São Paulo Ltda was carried out. We demonstrate below the net effect of the recognition of deferred income tax and social contribution in the parent company:

	Goodwill	Deferred IR/CS	Effect
Aliança Instituto de Oncologia S.A.	15,312	5,206	10,106
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	9,370	3,186	6,184
	24,682	8,392	16,290

Partial spin-off and merger - Centro de Tratamento Oncológico S.A. – CTO

As mentioned in Note 1, the company Centro de Tratamento Oncológico S.A. was merged by the Holding

Company in August 2023. This operation resulted in the write-off of the direct investment balances that the Holding Company had from CTO and the investment balances held by the CTO were merged into the Holding Company. Finally, the Holding Company increased its direct interest in CTO throughout 2023, purchasing an equity interest in its subsidiary CPO for the book value of the investment. This operation resulted in an increase in the Holding Company's investment in return for the acquisition accounts payable.

	Effect
Effect of the write-off of the CTO's direct investment in the Holding Company (see Note 1 – Shareholders' Equity)	(442,634)
Investments held by CTO and merged into the Holding Company (see Note 1 – Investments)	412,867
Effect of the increase in the CTO's direct investment in the Holding Company as a contra entry to the acquisition accounts payable	296,054
Total	266,287

(v) Capital increase

During the nine-month period ended September 30, 2023, a capital increase was carried out in the Company's direct subsidiaries, in the amount of R\$ 812,384, of which R\$ 681,798 was through an advance for future capital increase, R\$ 46,044 was through the assignment of a debt between Oncoclínicas Participação São Paulo (net of dividend assigned) with the Parent Company, as mentioned in Note 33, and R\$ 26,804 through the offset of dividends, R\$ 44,738 through loan and R\$ 13,000 for capital contribution.

Main financial information of the investees:

Equity interest of subsidiaries, direct investees September 30, 2023							
Company	Interest	Total assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Oncoclínicas Salvador S.A.	100.00%	17,608	4,069	13,539	2,163	13,539	2,163
Radioterapia Botafogo S.A.	70.00%	28,074	20,107	7,967	1,846	5,577	108
Centro de Excelência Oncológica S.A.	-	-	-	-	86,494	-	11,434
Centro Mineiro de Infusões S.A.	85.08%	937,410	118,899	818,511	4,591	696,059	2,176
Núcleo de Oncologia da Bahia Ltda.	43.07%	854,822	527,195	327,627	1,543	141,095	(720)
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	172,545	54,067	118,478	3,246	118,458	2,979
Oncopar Sul Empreendimentos e Participações Ltda.	99.99%	119,294	5,100	114,194	10,474	114,125	9,931
Oncologia Participações Ltda.	99.99%	88,262	253	88,009	2,782	87,945	2,563
CPO – Centro Paraibano de Oncologia S.A.	14.00%	37,557	19,018	18,539	5,748	2,596	805
Oncohematologia Participações Ltda.	99.62%	34,380	797	33,583	(587)	33,474	(585)
Oncobio Serviços de Saúde S.A.	100.00%	127,916	42,253	85,663	(7,607)	85,663	(7,607)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	16,604	8,691	7,913	2,156	356	97
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	15,693	11,917	3,776	1,441	3,735	1,425
Centro de Excelência de Radioterapia Oncoclínicas Rio de Janeiro Ltda.	50.00%	12,520	3,272	9,248	(1,282)	4,625	(641)
Radioterapia Oncoclínicas Recife S.A.	7.00%	53,319	24,183	29,136	222	2,040	16
CGS Faria Lima	99.90%	4,324	1,032	3,292	(109)	3,288	(109)
Idengene Medicina Diagnóstica S.A.	94.21%	280,683	76,073	204,610	(41,909)	192,824	(39,431)
Oncoclínicas Participação SP Ltda.	45.79%	-	-	-	6,426	-	2,942
Oncoclínicas Participações ES RJ Ltda.	99.99%	79,975	17	79,958	15,416	79,956	15,415
Navarra RJ (Leste Fluminense S.A.)	51.00%	175,504	59,938	115,566	28,856	58,929	18,402
Andromeda Participações S.A.	100.00%	194,692	65,883	128,809	(13,198)	128,808	(6,203)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	85,026	38,096	46,930	877	23,469	(406)
CTC Oncologia S.A.	50.00%	246,105	4,376	241,729	6,453	120,888	3,227
Hematológica - Clínica de Hematologia S.A.	17.10%	158,643	96,243	62,400	9,314	10,666	6,222
Locus Anat. Patol. e Citologia Ltda.	9.49%	10,079	4,566	5,513	(4,408)	523	(515)
Talia Participações Ltda.	99.90%	15	3	12	(1)	13	(1)
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	174,830	66,501	108,329	15,132	34,283	4,789
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	7,469	1,307	6,162	(414)	5,396	(65)
Centro Paulista de Oncologia S.A.	41.75%	1,056,312	809,155	247,157	11,346	103,387	8,291
CTR Centro de Tratamento de Anápolis	86.69%	23,101	22,399	702	(3,480)	609	(401)
COTE – Centro Oncológico e Tratamento	100.00%	3,589	2,331	1,258	(2,094)	1,257	(2,094)
ONCO VIDA - Instituto Especializado de Oncologia Ltda	99.54%	81,748	59,635	22,113	5,124	22,195	1,310
Aliança Instituto de Oncologia	99.54%	110,068	57,937	52,131	8,426	51,652	271
Unity Participações S.A.	100.00%	490,163	305,459	184,704	76,600	185,012	76,600
JHSL Consultoria	55.46%	3,285	2,479	806	1,145	447	730
Total investment		5,701,615	2,513,251	3,188,364	232,732	2,332,892	113,118

Company	Interest	Total assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
RT Oncoclínicas Salvador	68.06%	-	6	(6)	(8)	(4)	(5)
RT Oncoclínicas Ribeirão Preto	99.08%	6	10	(4)	(2)	(4)	(2)
Pontus Participações	100%	-	24,993	(19,915)	(3,625)	(19,915)	(1,813)
Oncologia Centro de Tratamento Oncológico	100%	8,078	9,862	(9,862)	54,161	(10,127)	24,294
Total unsecured liability		8,084	37,871	(29,787)	50,526	(30,050)	22,474
Total direct investments		5,709,699	2,551,122	3,158,577	238,258	2,302,842	135,592

Equity interest of subsidiaries, direct investees September 30, 2022							
Company	Interest	Total assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Oncoclínicas Salvador	100.00%	11,040	4,391	6,649	(2,482)	6,649	(2,482)
Centro de Tratamento Oncológico	31.65%	1,132,800	795,803	336,997	17,239	107,290	(6,974)
Centro Mineiro de Infusões	58.80%	674,305	519,919	154,205	20,556	90,779	12,087
Oncocentro Imagem	91.78%	173,309	48,730	124,579	11,442	114,339	10,410
Oncopar	94.81%	108,446	8,911	99,535	9,479	94,368	8,987
Onco Participações	92.13%	84,463	136	84,327	1,577	77,691	1,438
CPO – Centro Paraibano de Oncologia S.A.	14.00%	24,843	12,030	12,813	5,935	1,794	831
Oncohematology	99.17%	35,990	794	35,196	2,502	34,904	2,481
Oncobio	100.00%	82,116	30,403	51,713	(11,883)	51,713	(11,883)
Instituto Onc. De Ribeirão Preto	4.50%	13,740	6,304	7,436	3,063	335	138
RT Oncoclínicas São Paulo	99.00%	15,187	13,081	2,106	1,374	2,085	1,360
Centro Exc.ª. Radioterapia Rio de Janeiro	50.00%	11,955	1,703	10,252	372	5,126	186
Radioterapia Oncoclínicas Recife	7.00%	56,116	28,352	27,764	6,120	1,943	428
Central de Gestão e Saúde	99.90%	3,698	254	3,444	2,164	3,440	2,161
Idengene	99.76%	202,891	159,509	43,382	(31,520)	43,278	(31,445)
Onco Part. SP	45.78%	89,610	2	89,608	9,279	41,023	4,248
Onco Part. ES RJ	100.00%	80,745	29,248	51,497	15,146	40,893	15,146
Leste Fluminense	45.43%	138,692	53,470	85,222	21,565	38,716	9,797
Cruz Participações	28.58%	59,909	29,059	30,850	(3,029)	8,817	(866)
CTC Oncologia S.A.	39.74%	238,463	21	238,442	(2,233)	119,245	(1,117)
Unity Participações	100.00%	282,789	257,365	25,424	14,962	25,463	15,451
JHSL Consultoria S.A.	55.00%	473	126	347	-	1,020	-
Total investment		3,521,580	1,999,611	1,512,969	91,628	910,911	30,381

Company	Interest	Total assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
RT Oncoclínicas Salvador	100.00%	-	11	(11)	(6)	(6)	(6)
RT Oncoclínicas Ribeirão Preto	99.00%	9	30	(21)	(3)	(21)	(3)
Pontus Participações	50.01%	9,128	48,487	(39,359)	(5,529)	(19,685)	(2,765)
CPO Faria Lima	99.50%	723,756	773,775	(50,019)	4,866	(43,167)	4,771
Total unsecured liability		732,893	822,303	(89,410)	(672)	(62,879)	1,997
Total direct investments		4,242,340	2,821,914	1,420,426	90,956	848,032	32,378

12. PROPERTY, PLANT AND EQUIPMENT

Description	Annual depreciation rates	Parent Company			
		09/30/2023			12/31/2022
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	10%	49,624	(19,363)	30,261	32,697
Facilities	10%	729	(520)	209	202
Furniture and fixtures	10%	4,515	(2,690)	1,825	1,592
Computers and peripherals	20%	13,024	(6,753)	6,271	4,890
Leasehold improvements	10%	55,837	(28,094)	27,743	11,146
Land	-	986	-	986	986
Construction in progress	-	24,474	-	24,474	4,560
Total		149,189	(57,420)	91,769	56,073

Description	Annual depreciation rates	Consolidated			
		09/30/2023			12/31/2022
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	8%	521,273	(228,470)	292,803	223,965
Facilities	10%	11,766	(6,755)	5,011	6,434
Furniture and fixtures	10%	64,371	(37,039)	27,332	52,306
Computers and peripherals	20%	60,877	(36,372)	24,505	22,636
Leasehold improvements	10%	507,591	(158,286)	349,305	306,831
Vehicles	25%	659	(659)	-	87
Land	-	5,395	-	5,395	4,955
Construction in progress	-	86,101	-	86,101	89,571
Total		1,258,033	(467,581)	790,452	706,785

On September 30, 2023, the balance of property, plant and equipment pledged as collateral was R\$ 23,257 and R\$ 36,168 for December 31, 2022. Management has not identified significant differences in the economic useful lives of the assets part of its property, plant and equipment and of its subsidiaries.

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

	Parent Company								
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Construction in progress	Advance	Land	Total
Balance at December 31, 2021	36,897	254	1,923	3,315	12,846	3,840	1,232	986	61,293
Acquisitions	22	-	52	1,695	137	1,439	-	-	3,345
Depreciation	(3,432)	(40)	(286)	(1,223)	(1,545)	-	-	-	(6,526)
Write-offs	-	-	(5)	-	-	-	-	-	(5)
Transfers	1,232	-	-	-	-	-	(1,232)	-	-
Balance at September 30, 2022	34,719	214	1,684	3,787	11,438	5,279	-	986	58,107
Balance at December 31, 2022	32,697	202	1,592	4,890	11,146	4,560	-	986	56,073
Acquisitions	61	-	126	2,282	5,283	1,031	-	-	8,783
Depreciation	(2,853)	(35)	(248)	(1,267)	(1,907)	-	-	-	(6,310)
Transfers	-	-	-	-	(603)	603	-	-	-
Corporate restructuring	356	42	355	366	13,824	18,280	-	-	33,223
Balance at September 30, 2023	30,261	209	1,825	6,271	27,743	24,474	-	986	91,769

	Consolidated									
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Vehicles	Land	Advance	Construction in progress	Total
Balance at December 31, 2021	169,823	6,162	19,602	16,967	229,481	-	2,044	1,514	32,323	477,916
New companies	26,525	1,205	51,247	2,993	40,761	95	2,368		17,285	142,479
Acquisitions	30,207	359	2,616	6,027	23,948	-	984		42,844	106,985
Depreciation	(22,339)	(770)	(12,953)	(5,461)	(10,907)	(4)	-		-	(52,434)
Write-offs	(1,470)	(9)	(181)	(119)	-	-	-		-	(1,779)
Transfers	1,505	67	147	-	13,329	-	-	(1,514)	(13,534)	-
Balance at September 30, 2022	204,251	7,014	60,478	20,407	296,612	91	5,396	-	78,918	673,167
Balance at December 31, 2022	223,965	6,434	52,306	22,636	306,831	87	4,955	-	89,571	706,785
New companies	684	8	44	9	74	-	-	-	-	819
Acquisitions	49,486	131	3,307	7,257	48,691	-	-	-	41,261	150,133
Depreciation	(26,411)	(770)	(3,608)	(4,715)	(30,632)	(1)	-	-	(9)	(66,146)
Write-offs	(56)	9	(93)	(990)	(9)	-	-	-	-	(1,139)
Transfers	45,135	(801)	(24,624)	308	24,350	(86)	440	-	(44,722)	-
Balance at September 30, 2023	292,803	5,011	27,332	24,505	349,305	-	5,395	-	86,101	790,452

The Company evaluated the impairment indicators and for the nine-month period ended September 30, 2023, the need to recognize a provision for asset impairment was not identified.

13. INTANGIBLE ASSETS

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

The amounts recorded in intangible assets are as follows:

Description	Annual rates of amortization	Parent Company			
		09/30/2023		12/31/2022	
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	70,404	(23,575)	46,829	9,724
Exclusivity right	20%	43,182	(27,742)	15,440	24,223
Software development	-	51,841	-	51,841	52,136
Goodwill	-	9,585	-	9,585	9,585
Partnership agreement	-	308,422	(42,668)	265,754	76,374
Trademarks and patents	-	357	-	357	269
Intellectual property	-	91,296	(16,198)	75,098	85,120
Total		575,087	(110,183)	464,904	257,431

Description	Annual rates of amortization	Consolidated			
		09/30/2023		12/31/2022	
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	127,812	(51,823)	75,989	33,162
Exclusivity right	0%	186,820	(89,440)	97,380	85,087
Software development	20%	130,982	(666)	130,316	136,823
Goodwill	-	2,566,447	-	2,566,447	2,569,448
Partnership agreements	8.33%	1,225,218	(97,266)	1,127,952	1,001,670
Trademarks and patents	-	779	-	779	819
Intellectual property	-	93,633	(16,198)	77,435	87,455
Total		4,331,691	(255,393)	4,076,298	3,914,464

There are no rights pledged in guarantee as of September 30, 2023 and December 31, 2022. The Company's management did not identify significant differences in the economic useful life of the assets that comprise its intangible assets and those of its subsidiaries.

	Parent Company							
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual Property	Partnership agreement	Total
Balance at December 31, 2021	3,739	34,342	9,585	13,524	270	8,953	-	70,413
Acquisition	5,448	11,440	-	168	-	76,250	77,303	170,609
Amortization	(2,224)	-	-	(4,884)	-	(3,249)	(464)	(10,821)
Transfers	108	(108)	-	-	-	-	-	-
Balance at September 30, 2022	7,071	45,674	9,585	8,807	270	81,954	76,839	230,201
Balance at December 31, 2022	9,724	52,136	9,585	24,223	270	85,119	76,374	257,431
Acquisitions	8,488	30,983	-	7,635	-	7	2,697	49,810
Present value evaluation	-	-	-	(4,950)	-	-	-	(4,950)
Amortization	(6,360)	-	-	(5,076)	-	(10,028)	(1,777)	(23,241)
Write-offs	-	(957)	-	(7,842)	-	-	-	(8,799)
Reclassification	30,325	(30,325)	-	-	-	-	-	-
Corporate restructuring	4,652	4	-	1,450	87	-	188,460	194,653
Balance at September 30, 2023	46,829	51,841	9,585	15,440	357	75,098	265,754	464,904

	Consolidated							
	Systems and applications	Software under development	Partnership agreement (i)	Goodwill (ii)	Exclusivity right (iii)	Trademarks and patents	Intellectual Property	Total
Balance at December 31, 2021	11,296	100,569	915,561	1,168,973	30,042	759	11,210	2,238,410
New companies	2,684	11	-	-	-	-	-	2,695
Acquisitions	7,260	41,054	83,452	1,459,249	41,057	1	79,459	1,711,532
Amortization	(6,060)	-	(19,387)	-	(11,972)	-	(6,378)	(43,797)
Exchange-rate change	-	-	-	(1,130)	-	-	-	(1,130)
Other	-	-	-	(18,316)	-	-	-	(18,316)
Transfers	12,020	(12,020)	-	-	-	-	-	-
Balance at September 30, 2022	27,200	129,614	979,626	2,608,776	59,127	760	84,290	3,889,393
Balance at December 31, 2022	33,162	136,823	1,001,670	2,569,448	85,087	819	87,455	3,914,464
Acquisitions	9,027	41,592	165,949	18,590	56,907	-	9	309,914
Present value evaluation	-	-	(16,819)	-	(14,088)	-	-	(30,907)
Amortization	(11,241)	(37)	(22,884)	-	(29,603)	-	(10,029)	(73,794)
Write-offs	(2,058)	(927)	-	-	(923)	(40)	-	(6,788)
Exchange-rate change	-	-	-	(1,443)	-	-	-	(1,443)
Other	-	-	-	(20,148)	-	-	-	(20,148)
Transfer	47,099	(47,135)	36	-	-	-	-	-
Balance at September 30, 2023	75,989	130,316	1,127,952	2,566,447	97,380	779	77,435	4,076,298

(i) Partnership agreements

The partnership agreements entered into at the Company refer to partnerships with other medical institutions for the provision of oncology services. Oncoclínicas contributes a certain value to the partner institution, and as a consideration, the institution indicates and transfers to the Oncoclínicas units the patients who need any type of oncology-related care. Amortization is incurred over the term signed in each partnership agreement.

On June 7, 2023, Oncoclínicas Group entered into a stock purchase-and-sale agreement whereby it acquired 60% of the share capital of Onkos Oncologia e Participações Ltda. The amount payable was recognized net of adjustment to present value, corresponding to R\$ 118,183, and was recognized as intangible assets through a partnership agreement. The partnership agreement establishes the creation of "SCP" joint ventures [silent partnerships], with all the subsidiaries of Oncoclínicas Group.

During the year 2023, a payment of R\$ 27,757 was made to Santa Casa de Misericórdia da Bahia – Hospital Santa Izabel, as part of the key money partnership signed on June 30, 2022 with the parent company NOB. This partnership aims to provide oncology services at Santa Casa de Misericórdia da Bahia – Hospital Santa Izabel in conjunction with Oncoclínicas and the payment made is intended for improvements at the hospital.

(ii) Goodwill on investment acquisitions

Of the amount of R\$ 20,148 recorded under "Other", R\$ 17,737 refers to changes made to goodwill from acquisitions in 2022 that were recorded as temporary, according to Note 4. Furthermore, there was a downstream merger of Aliança, Oncovida and Oncoclínicas Participações Minas Gerais in 2023, resulting in a reduction in goodwill in the amount of R\$ 37,885 due to tax benefits, pursuant to Note 1.

For the nine-month period ended September 30, 2023 and the year ended December 31, 2022, no need was identified to recognize a provision for impairment of goodwill arising from the acquisition in a business combination.

(iii) Exclusivity right

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

The Company evaluated the impairment indicators and for the nine-month period ended September 30, 2023, the need to recognize a provision for asset impairment was not identified.

14. RIGHT-OF-USE AND LEASE LIABILITIES

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

14.1. Right-of-use assets

	Parent Company
Balance at 12/31/2021	20,799
Write-off	(6,834)
Addition	2,848
Amortization	(3,712)
Balance at 09/30/2022	13,101
Balance at 12/31/2022	12,363
Addition	2,965
Amortization	(6,442)
Corporate restructuring	10,253
Balance at 09/30/2023	19,139

	Consolidated		
	Real estate	Machinery and equipment	Total
Balance at 12/31/2021	241,329	9,823	251,151
New companies	62,149	-	62,149
Write-off	(7,434)	-	(7,434)
Addition	103,573	-	103,573
Amortization	(34,834)	(693)	(35,527)
Balance at 09/30/2022	364,782	9,130	373,912
Balance at 12/31/2022	374,891	8,931	383,822
New companies	1,081	-	1,081
Addition	55,106	-	55,106
Write-off	(403)	-	(403)
Amortization	(51,550)	-	(51,550)
Balance at 09/30/2023	379,125	8,931	388,056

14.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments as discounted through the average incremental rate of 15.79% p.a. as of September 30, 2023 (14.91% p.a. for December 31, 2022).

Due to the maturity and renewal of some lease contracts, they were remeasured at the new monthly amount, which additional amounts were classified as addition.

	Parent Company	Consolidated
Balance at 12/31/2021	23,209	269,671
New companies	-	63,318
Write-off	(6,834)	(7,434)
Addition	2,848	103,573
Principal payments	(4,052)	(71,274)
Payment of interest	(1,330)	(19,558)
Interest incurred	930	18,503
Balance at 09/30/2022	14,771	356,799
Balance at 12/31/2022	13,990	368,830
New companies	-	1,081
Write-off	-	(211)
Addition	2,965	55,106
Principal payments	(4,868)	(36,619)
Interest payment	(559)	(30,206)
Interest incurred	934	28,959
Corporate restructuring	12,299	-
Balance at 09/30/2023	24,761	386,940
Current	12,352	70,081
Non-current	12,409	316,859

As of September 30, 2023, the breakdown of balance is as follows:

	Parent Company	Consolidated
2023	3,233	23,454
2024	13,028	87,923
2025	7,949	73,341
2026	2,402	59,941
2027	548	54,552
>2028	434	402,620
Total	27,594	701,831
Embedded interest	(2,833)	(314,891)
Lease liabilities	24,761	386,940

Although the accounting methodology used by the Company is in line with the rule provided for in CPC 06(R2) /IFRS 16, it generates distortions in the information to be provided due to the mismatching between the cash flow and present value, considering the current reality of interest rates term in the Brazilian economic environment. Thus, the Company recalculated the depreciation and financial charges for the total

effective period of the active agreements on September 30, 2023, based on a future cash flow that incorporates the inflationary expectation (nominal flow).

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

	Parent Company		Consolidated	
	IFRS 16	Projected inflation	IFRS 16	Projected inflation
Right-of-use assets, net	19,139	21,053	388,056	480,114
Lease liabilities	24,761	27,123	386,940	498,672
Depreciation expenses	(6,422)	(7,273)	(51,550)	(61,171)
Financial expenses	(934)	(1,054)	(28,959)	(34,364)

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

15. SUPPLIERS

The amounts recorded as suppliers 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. SUPPLIERS - DRAWEE RISK

	Consolidated	
	09/30/2023	12/31/2022
Suppliers - drawee risk	-	190,767
Cost to be amortized	-	(6,986)
Total	-	183,781

As of September 30, 2023, the Company did not have outstanding amounts. Changes in these transitions during the period ended September 30, 2023 are as follows:

	Consolidated
Balance at December 31, 2022	183,781
Payments	(190,767)
Interest incurred	6,986
Balance at September 30, 2023	-

The Company's Management also considered the guidance of CVM SNC/SEP 01/2021 Official Letter, following the qualitative aspects on this topic and concluded that there are no material impacts and that it does not significantly affect the Company's leverage.

17. LOANS AND FINANCING

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

Description	Index / Interest	Final maturities	Parent Company		Consolidated	
			09/30/2023	12/31/2022	09/30/2023	12/31/2022
Financing	IPCA+1-1.8% p.a. / IPCA+5-11.48% p.a.	04/15/2030	-	-	49,787	70,608
CCB / Working capital	CDI+1.94-6.17% p.a. / CDI+7.956-12.87% p.a. / TFC+2.01% p.a.	08/15/2031	180,780	-	420,257	723,248
CRI (i)	CDI+1.16-1.3% p.a.	08/15/2032	506,488	504,500	506,488	504,500
Law 4,131 (iii)	CDI+1.73-2% p.a.	01/20/2025	49,331	-	391,150	6,702
FINEP (ii)	TJLP+0.5% p.a.	12/15/2031	67,208	55,121	67,208	55,121
			803,807	559,621	1,434,890	1,360,179
Current			168,411	22,316	327,799	321,580
Non-current			635,396	537,305	1,107,091	1,038,599

(i) On September 6, 2022, the Company carried out the 1st issue of CRI (Certificate of Real Estate Receivables), backed by unsecured non-convertible debentures, with an additional personal guarantee. 500,000 debentures were issued, with a nominal unit value of R\$ 1,000, in the total amount of R\$ 500,000.

The emission occurred in series of 3 communicating vessels, as follows: (i) the first series maturing in August 2027; (ii) the second series maturing in August 2029 and: (iii) the third series maturing in August 2032. The remuneration of these securities is as follows:

- For the first series, the corresponding remuneration interest will be 100% CDI + 1.25%.
- For the second series, interest corresponding to IPCA +6.50% p.a.; this obligation was converted by index derivative instrument (swap) to CDI + 1.16%.
- For the third series, interest corresponding to IPCA +6.65% p.a.; this obligation was converted by index derivative instrument (swap) to CDI + 1.30%.

The issue is guaranteed by its investee, Centro de Tratamento Oncológico S.A. – CTO.

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

(iii) On January 13, 2023, US\$ 4,823 was obtained, with interest corresponding to SOFR + 3.04%. This obligation was converted through a derivative instrument (swap) to R\$ 25,000 at an interest rate of CDI + 1.95%.

On March 31, 2023, funding was raised totaling R\$ 340,000 with remunerative interest corresponding to CDI + 2.00%

As of September 30, 2023, the Group follows the non-financial and financial covenants of the group's loans and financing, which financial institutions are disclosed annually.

Derivative instruments – swap	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Current and non-current assets	11,009	-	11,009	-
Current and non-current liabilities	-	10,113	835	11,142
Total loans, financing and debt securities, net of swaps	792,798	569,734	1,424,716	1,371,321

The Company contracted “swaps” to hedge fluctuations in price index fluctuations at the same time the CRI and hedge of US Dollar fluctuations of an operation of the Law 4131 with Banco Bocom was made, with the same terms as the issue. Adjustments to market value of swaps are presented in the balance sheet under “derivative financial instruments”. As of September 30, 2023, the weighted average cost of Swaps is approximately 100% of the CDI rate + 1.26% p.a.

The asset and liability position are disclosed in Note 30.

Loan and financing settlement flow is as follows:

Settlement flow	Parent Company	Consolidated
2023	2,088	19,310
2024	166,536	325,496
2025	98,130	434,988
2026	8,129	55,729
2027	243,788	287,260
>2028	285,136	312,107
	803,807	1,434,890

Changes in loan and financing balances, for the periods ending September 30, 2023 and September 30, 2022, for the Group are presented below:

	Parent Company	Consolidated
Balance at December 31, 2021	110,649	1,158,497
New companies	-	158,021
Additions	484,194	660,779
Interest incurred	7,429	123,273
Payment of principal	(70,000)	(424,658)
Payment of financial charges	(4,504)	(107,251)
Balance at September 30, 2022	527,768	1,568,661
Balance at December 31, 2022	559,621	1,360,179
New companies	-	2,659
Additions	14,126	515,495
Interest incurred	55,149	143,818
Borrowing costs	1,866	3,652
Payment of principal	(94,896)	(458,706)
Exchange-rate change	315	(2,598)
Payment of financial charges	(73,718)	(129,609)
Corporate restructuring	341,344	-
Balance at September 30, 2023	803,807	1,434,890

The Company has credit facilities with banks for use in working capital management, acquisition of hospital

equipment for the Oncoclínicas Group's clinics, construction works in Group's clinics and acquisition of new clinics.

Oncoclínicas Group's exposure to interest rate risks and the sensitivity analysis for loans and financing are disclosed in Note 30.

Loan cost capitalized

For the nine-month period ended September 30, 2023, the Company capitalized interest on loans attributed to qualifying assets, in the amount of R\$ 8,677. In the period of December 31, 2022, amounts of interest were not capitalized.

18. DEBENTURES

See below the breakdown of the debenture balances for the nine-month period ended September 30, 2023 and for the year ended December 31, 2022 of the Group:

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Debentures	778,795	746,260	1,793,622	1,745,163
Total	778,795	746,260	1,793,622	1,745,163
Current	38,631	7,771	62,671	17,245
Non-current	740,164	738,489	1,730,951	1,727,918

The final maturity of the Company's debentures is on 11/26/2029, with interest rates ranging from CDI + 1.62% to CDI + 2.40%.

Changes in debenture balances in the periods ended September 30, 2023 and September 30, 2022 for the Group are as follows:

	Parent Company	Consolidated
Balance at December 31, 2021	-	999,646
New companies	-	45,068
Interest incurred	-	108,202
Payment of principal	-	(10,099)
Provision for financial charges	-	(84,328)
Balance at September 30, 2022	-	1,058,459
Balance at December 31, 2022	746,260	1,745,163
Debenture cost	1,674	2,997
Interest incurred	82,831	197,967
Payment of financial charges	(51,970)	(152,505)
Balance at September 30, 2023	778,795	1,793,622

Settlement flow	Parent Company	Consolidated
2023	38,631	62,671
2024	-	40,788
2025	-	279,427
2026	-	279,427
2027	621,739	901,166
>2028	118,425	230,143
Total	778,795	1,793,622

The Company is subject to certain restrictive clauses. As of September 30, 2023, the Group is in compliance with the non-financial and financial covenants of its debenture agreements, which financial institutions are disclosed annually.

19. SOCIAL CHARGES

The amounts recorded as social charges are stated as follows:

Description	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Salaries and wages	-	-	9,138	6,818
INSS	3,244	2,685	10,618	11,341
FGTS (severance indemnity fund)	144	390	601	1,560
IRRF on payroll	1,828	1,801	3,201	2,711
Provision for vacation, 13 th salary and charges	28,097	10,254	86,829	45,517
Provision for profit sharing (a)	20,502	24,137	28,735	29,729
Share-based payment program (b)	4,453	776	4,453	776
Other	368	-	3,713	2,898
Total	58,636	40,043	147,288	101,350
Current	54,183	39,267	142,835	100,574
Non-current	4,453	776	4,453	776

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

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

20. TAX LIABILITIES

The amounts recorded as taxes payables are stated as follows:

Description	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Withholding income tax (IRRF)	2,077	567	4,243	3,307
ISSQN	13,456	444	44,537	37,177
PIS and COFINS	2,355	3,510	27,507	43,740
Federal withholdings	163	415	2,870	2,341
Taxes in installments (i)	941	-	15,254	18,563
PERT	-	-	781	2,434
Tax on financial operations (IOF)	3,330	2,704	3,708	4,083
Other	1,013	190	5,309	3,729
Total	23,315	7,830	104,209	115,374
Current	22,191	7,830	90,527	100,249
Non-current	1,124	-	13,682	15,125

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

	Consolidated	
	09/30/2023	12/31/2022
Municipal	858	225
Federal	14,396	18,338
Total	15,254	18,563

21. ACCOUNTS PAYABLE FOR ACQUISITIONS

Subsidiaries and associated companies acquired	Parent Company	
	09/30/2023	12/31/2022
Unity Participações S.A.	-	47,979
Centro Paulista de Oncologia S.A.	40,028	37,476
Aliança Instituto de Oncologia S.A. (i)	66,502	-
Onco Vida Instituto Especializado de Oncologia Clínica S.A. (ii)	36,119	-
Oncoclínica - Centro de Tratamento Oncológico S.A. (vii)	307,198	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM LTDA	11,383	-
CTR Centro de Tratamento Radioterápico Ltda. (CTR Bueno)	2,967	-
Centro de Excelência Oncológica S.A. (viii)	234,410	-
Núcleo de Oncologia da Bahia S.A. (iv)	44,660	18,493
Total	743,267	103,948
Current	56,121	1,620
Non-current	687,147	102,328

Subsidiaries and associated companies acquired	Consolidated	
	09/30/2023	12/31/2022
Multihemo Serviços Médicos S.A.	65,473	64,287
Unity group	-	47,979
Hospital de Oncologia do Méier	14,241	19,319
Pro Onco Centro de Tratamento Oncológico S.A.	3,146	6,061
Ira Instituto Roberto Alvarenga Ltda.	-	285
Instituto Materno Infantil de Minas Gerais S.A.	49,977	52,347
Centro Paulista de Oncologia S.A.	40,028	37,476
CPO – Centro Paraibano de Oncologia S.A.	16,640	21,502
Núcleo de Oncologia de Sergipe	17,849	18,798
Hematológica – Clínica de Hematologia S.A.	36,755	33,265
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda. (CEBROM)	11,383	51,350
CTR Centro de Tratamento Radioterápico Ltda. (CTR Bueno)	2,967	14,069
CAM/CLION Group	82,426	151,792
Cemise Group	5,987	38,406
Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda	4,911	4,470
Complexo Hospitalar Uberlândia S.A.	51,413	50,876
UMC Imagem Ltda. and Instituto do Coração do Triângulo Mineiro Ltda.	2,491	2,267
Medsir	1,479	2,317
Itaigara Group	96,394	112,963
Clínica de Mastologia da Bahia S.A.	580	-
Aliança Instituto de Oncologia S.A. (i)	66,809	-
Onco Vida Instituto Especializado de Oncologia Clínica S.A. (ii)	36,286	-
Cardiomobile Cardiologia Móvel Ltda. (iii)	516	-
Instituto Paulista de Oncologia e Cuidados Paliativos Ltda (v)	5,025	-
Onkos Participações Oncologia Ltda. (vi)	91,035	-
Núcleo de Oncologia da Bahia S.A. (iv)	44,660	40,038
Oncoclínicas Participações Minas Gerais S.A.	4,390	-
Centro de Excelência Oncológica S.A. (viii)	234,410	-
Radiogroup Participações S.A.	2,183	-
Total	989,454	769,867
Current	167,197	301,067
Non-current	822,257	468,800

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

	Parent Company	
	09/30/2023	12/31/2022
Accounts payable from acquisition of interest	658,579	-
Call options (a)	44,660	66,472
Earnouts (b)	40,028	37,476
Total acquisitions payable	743,267	103,948

	Consolidated	
	09/30/2023	12/31/2022
Accounts payable from acquisition of interest	434,909	380,375
Call options (a)	180,918	214,165
Earnouts (b)	373,627	175,327
Total acquisitions payable	989,454	769,867

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

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

(i) Refers to the purchase of the remaining interest in Aliança, as mentioned in Note 11.

(ii) Refers to the purchase of the remaining interest in the company Onco Vida, as mentioned in Note 11.

(iii) Refers to the purchase and sale agreement signed on February 2, 2023 for the acquisition of Cardiomobile, according to Note 04.

(iv) Refers to the registration of obligations related to put options granted by minority shareholders on the shares they hold in Núcleo de Oncologia da Bahia S.A. The exercise of this option by non-controlling shareholders is subject to future events that are not fully under the control of the Group and has as a condition the continuity of the provision of medical services by the partners of Núcleo de Oncologia da Bahia S.A. The instrument is valued at the present value of redemptions in the amount of R\$ 44,660, of which R\$ 20,628 is related to put options of founding partners to be paid by Oncoclínicas and the amount of R\$ 23,203 is related to the put option of the partners included in the acquisition of the CAM/CLION Group to be paid by Oncoclínicas Centro de Tratamento Oncológico S.A.

(v) Refers to the purchase-and-sale agreement signed on May 31, 2023, for the acquisition of Instituto Paulista de Oncologia e Cuidados Paliativos Ltda. "Innomed", as Note 04.

(vi) Refers to the purchase and sale agreement signed on June 7, 2023 for the acquisition of Onkos Participações, according to Note 13.

(vii) Refers to the purchase and sale agreement between Oncoclínicas and Centro Paulista de Oncologia for the acquisition of the remaining percentage of Centro de Tratamento Oncológico S.A., as part of the corporate restructuring process.

(viii) Refers to a purchase and sale agreement for the acquisition of the remaining percentage of Centro de Excelência Oncológica S.A.

Accounts payable for acquisitions of Companies include Purchase and Sale Agreements resulting from withholding of installments of the amount payable. These amounts incur financial charges based on the

change of the 100% CDI and/or IPCA and IGP-M rates.

The Company, in certain business combination processes, established contingent consideration clauses, which were determined based on the respective fair values, whose amount is R\$ 373,627 as of September 30, 2023.

Changes in accounts payable for acquisitions are as follows:

	Parent Company	Consolidated
Balance at December 31, 2021	35,533	454,507
Additions	599,198	1,240,228
Price adjustment	-	5,473
Stock option plan	15,884	31,815
Adjustment to present value	-	(16,099)
Interest incurred	4,865	41,011
Payment of principal	(555,936)	(954,179)
Capitalization – Capital contribution	-	(65,277)
Payment of financial charges	-	(2,546)
Balance at September 30, 2022	99,544	734,933
Balance at December 31, 2022	103,948	769,867
Additions	541,608	472,137
Price adjustment (i)	-	54
Interest incurred	8,509	34,672
Call options	-	492
Adjustment to present value (ii)	2,476	8,271
Adjustment to fair value (ii)	2,964	14,244
Payment of principal	(50,485)	(295,211)
Payment of financial charges	(4,024)	(15,072)
Debt transfer (iii)	46,044	-
Corporate restructuring	92,227	-
Balance at September 30, 2023	743,267	989,454

(i) Referring to price adjustment clauses based on the companies' indebtedness on the acquisition date as part of the consideration offered and adjustment to fair value of considerations contingent on combinations completed the Purchase Price Allocation in 2022.

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

(iii) As part of the merger transaction, Oncoclínicas Participação São Paulo had a debt with minority shareholders in the amount of R\$ 46,044; this debt was transferred to Oncoclínicas. Details of the merger operation are presented in Note 11.

Settlement flow	Parent Company	Consolidated
2023	147,101	178,594
2024	85,228	220,798
2025	70,761	283,690
2026	48,168	207,181
2027	7,083	19,926
>2028	384,926	79,265
	<u>743,267</u>	<u>989,454</u>

22. OTHER LIABILITIES

Description	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Exclusivity right (b)	10,440	18,962	69,643	61,008
Redemption of shares	113	113	15,504	24,324
Casa de Saúde São José – CSSJ partnership	-	-	16,970	21,617
Liabilities payable - Fundação Ary	2,014	3,589	2,014	3,589
Dana Farber (a)	49,605	59,989	49,605	59,989
Vision Med partnership	-	12,467	-	12,467
Royalties payable	67	67	67	67
Other accounts payable	7,052	10,240	7,074	15,228
Total	69,291	105,427	160,877	198,289
Current	27,397	53,960	98,424	127,047
Non-current	41,894	51,467	62,453	71,242

- a) Balance payable referring to the intangible assets recognized pursuant to the contract with Dana Farber Institute. As transaction disclosed in Note 13.
- b) Balance payable referring to the exclusivity right of medical services, whose purpose is to maintain the staff of professionals with excellence in medical services and market reference as contracts entered into among the parties.

23. PROVISION FOR TAX, LABOR AND CIVIL RISKS

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

The provision for risks was as follows:

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Civil	4	59	24,446	21,429
Tax	9,952	-	24,934	26,612
Labor	491	23	11,862	13,577
	<u>10,447</u>	<u>82</u>	<u>61,242</u>	<u>61,618</u>

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

The tax provision is composed of judicial and administrative discussions on the correct ISS rate that should have been used in the provision of services carried out in the municipalities of Salvador and Rio de Janeiro in a period prior to 2014, in addition to tax foreclosures aimed at charging the PIS and COFINS for the period prior to 2007.

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

The Group recorded an amount of R\$ 38,785 referring to lawsuits related to the business combination, whose respective triggering events are prior to the acquisition date of said subsidiary by the Oncoclínicas Group. The total amount of said claims is payable by the sellers to the Group and, therefore, the recognition of this amount was made against the indemnity asset during the measurement period, as provided for by IFRS 3/CPC 15 (see note 10).

	<u>Parent Company</u>	<u>Consolidated</u>
Balance at December 31, 2021	1,068	41,134
New companies	-	14,160
Restatement of indemnifiable asset	-	(3,650)
Reversal of provision	(645)	(2,030)
Formations	742	5,232
Inflation adjustment, net	-	39
Balance at September 30, 2022	1,165	54,885
Balance at December 31, 2022	82	61,618
Restatement of indemnifiable asset	139	3,167
Reversal of provision	(70)	(10,305)
Formations	114	6,762
Corporate restructuring	10,182	-
Balance at September 30, 2023	10,447	61,242

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

Possible losses, not provisioned

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

	<u>Consolidated</u>	
	<u>09/30/2023</u>	<u>12/31/2022</u>
Civil (i)	40,939	34,925
Labor (ii)	18,057	3,961
Tax (iii)	11,938	5,132
	70,934	44,018

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

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

(iii) The tax contingencies are composed of a judicial discussion about the correct ISS rate that should have been applied to the provision of services performed in the period prior to 2007 in the city of Salvador, as well as administrative proceedings, such as a tax assessment notice drawn up by the Brazilian Federal Revenue Service alleging incorrect tax classification of imported product, generating the additional charge of IPI, PIS, COFINS import and regulatory fine, notification about the lack of withholding ISS on services taken in the Municipality of Nova Lima and Manifestations of non-compliance requesting the full approval of requests for refund arising overpayment of IRPJ/CSLL-Deemed Profit and PIS/COFINS withholding debts.

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

As of September 30, 2023 and December 31, 2022, judicial deposits are stated as follows:

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Civil	-	-	48	1
Labor (ii)	74	-	1,305	6,285
Tax (i)	9,132	7,578	16,929	12,136
	9,206	7,578	18,282	18,422

The Company made judicial deposits as of the effective date of the deposit. The amount of R\$ 18,282, including legal disputes related to tax, civil and labor matters, in which we highlight the following deposits:

- (i) recovery of the ICMS credit on the import of surgical equipment in the amount of R\$ 7,850;
- (ii) several judicial deposits referring to labor lawsuits in progress.

24. SHAREHOLDERS' EQUITY

(a) Capital

As of September 30, 2023, Company's capital totals R\$ 2,454,716 fully paid-up (R\$ 2,249,716 as of December 31, 2022) represented by 527,481,598 (five hundred twenty-seven million, four hundred eighty-one thousand and five hundred ninety-eight) common shares (494,939,864 common shares as of December 31, 2022).

On June 9, 2023, a capital increase in the amount of R\$ 76.00 (seventy-six reais) was approved, through the issue of 12,541,734 (twelve million, five hundred forty-one thousand, seven hundred thirty-four) common, nominative, book-entry shares, with no par value, resulting from the Unity Group's business combination; this transaction was for the purpose of paying the subscription warrant for payment to the former partners of Unity Group.

On June 20, 2023, the Company carried out a capital increase in the total amount of R\$ 205,000 (two hundred five million reais), equivalent to the issue of 20,000,000 (twenty million) new common shares, all registered, book-entry, with no par value, unrestricted and clear of any liens or encumbrances within the limit of the authorized capital, in the context of the public offering for the primary distribution of shares.

Transaction costs, borne by the Company, incurred in raising funds through public offerings and distribution of shares, totaled R\$ 11,604, in September 2023, and were recorded in a share capital reduction account, prominently in net shareholders' equity, pursuant to CVM instruction 649/10 and CPC determination 08 (R1).

Changes in capital are as follows:

Number of shares	Amount
-----------------------------	---------------

Balance at December 31, 2022	494,939,864	2,249,716
Issue of new shares as a result of the subscription warrant	12,541,734	0.08
Issue of new shares as a result of the Follow-on	20,000,000	205,000
Balance at September 30, 2023	527,481,598	2,454,716

As of September 30, 2023, the shareholding structure is comprised of:

Shareholder	Position on September 30, 2023		Position on December 31, 2022	
	Voting capital	Common shares	Voting capital	Common shares
Goldman Sachs	45.48%	239,883,512	62.10%	307,368,122
Bruno Ferrari	3.39%	17,903,879	3.68%	18,199,982
Management	0.92%	4,832,100	1.06%	5,229,676
Treasury	3.71%	19,571,453	3.38%	16,728,889
Free Float	46.50%	245,290,654	29.78%	147,413,195
	100.00%	527,481,598	100.00%	494,939,864

b) Goodwill in the issue of shares and subscription warrant

In July 2022, a subscription warrant was approved with the prerogative to subscribe up to 37,628,703 common shares, at the maximum price of R\$ 5.44 (this value refers to Oncoclínicas share price at the close of trading on July 25, 2022). On June 9, 2023, part of the bonus was subscribed with the issue of 12,541,734 shares for the amount of R\$ 0.0000571 and R\$ 0.00000058.

Due to the net indebtedness, determined after closing the transaction, a negative price adjustment equivalent to 1,343,426 (one million, three hundred forty-three thousand, four hundred twenty-six) shares of Oncoclínicas was calculated, considering the projection of average closing price of Oncoclínicas' shares. The Company recognized R\$ 6,677 arising from the negative price adjustment on June 30, 2023 as a contra entry to goodwill acquired in a business combination.

c) Treasury shares

The Company has a share buyback program, duly approved at a Board of Directors meeting held on July 6, 2022, for the repurchase of up to 14,000,000 common shares issued by the Company, subject to the legal limit.

During the nine-month period ended September 30, 2023 the repurchase transactions of 2,839,480 common shares for R\$ 24,307 occurred.

As of September 30, 2023, treasury shares totaled 19,571,453 common shares in the amount of R\$ 103,703, as shown below:

Unit price	Number of shares	Total
4.74604	16,728,889	79,396

Balance at December 31, 2022			
Repurchase of shares (average value)	8.5604	2,842,564	24,307
Balance at September 30, 2023	5.2995	19,571,453	103,703

d) Share-based payment

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

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

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

In January 2023, the Company granted a total of 17,485,000 in new contracts with vesting of option as of 2023.

The Company recognized in the shareholders' equity, in the amount of R\$ 31,455 as of September 30, 2023 (R\$ 23,844 as of September 30, 2022) derived from options vested in the period.

During the nine-month period ended September 30, 2023, 38,328 grants were canceled.

e) Transactions among partners

Refers to interest change transactions mentioned in Note 11, corresponding to R\$ 256,723. Furthermore, the amount of R\$ 14,338 refers to the transaction carried out with Unimed in the acquisition of the remaining percentage of the company Ceon and Pontus. As part of the agreement, the offsetting of the debt that Unimed held with the Company related to the acquisition of the company Pontus, previously carried out in 2020, was used.

The transactions mentioned above had an effect of R\$ 105,058 on minority shareholders' net assets.

f) Policy on distribution of dividends and interest on own capital (JSCP)

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. Additionally, the Board of Directors may declare interim dividends based on profit reserves recorded in the last annual or six-month period balance sheet.

In accordance with Company's bylaws, shareholders are assured a minimum dividend equivalent to 25% of net income for the year. As of December 31, 2022, Oncoclínicas do Brasil S.A. has accumulated losses, with no distribution of dividends and interest on equity to its shareholders.

As of September 30, 2023, the Company has a total provision of R\$ 31,971 (R\$ 47,091 as of December 31, 2022) payable to non-controlling shareholders.

25. REVENUES

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

Description	Parent Company			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Gross revenue:				
Health services	205,435	151,142	77,155	51,392
Sales taxes and other deductions:				
PIS on sales	(1,289)	(957)	(485)	(324)
COFINS on sales	(5,951)	(4,418)	(2,241)	(1,494)
ISS on sales	(5,848)	(4,419)	(2,138)	(1,445)
Provision for expected credit loss and disallowance	(6,931)	(1,423)	(5,347)	(866)
Net revenue	185,416	139,925	66,944	47,264

Description	Consolidated			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Gross revenue:				
Health services	4,425,725	3,116,138	1,545,997	1,253,170
Sales taxes and other deductions:				
PIS on sales	(27,211)	(19,125)	(8,889)	(7,805)
COFINS on sales	(125,298)	(88,324)	(43,129)	(36,038)
ISS on sales	(106,823)	(77,140)	(36,725)	(30,256)
Provision for expected credit loss and disallowance	(111,863)	(59,825)	(55,706)	(15,199)
Net revenue	4,054,530	2,871,724	1,401,548	1,163,872

Gross revenue includes revenue to be billed referring to services provided but not processed to healthcare insurance companies. These services are recognized in income (loss) based on the stage of completion of the service rendered on the reporting date of financial statements, and its contra entry is recorded in trade accounts receivable complying with the IFRS in force.

The concentration of the Company's net revenue is distributed in such a way that, in the nine-month period ended September 30, 2023, only one customer concentrated a share greater than 16.1% of net revenue and all other customers, if analyzed individually, were responsible for volumes below 10% of the Company's total net revenue. Furthermore, the two customers with the highest concentration combined account for less than 30% of the Company's total net revenue.

26. COSTS AND EXPENSES BY TYPE

Parent Company

	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Medical and medication costs	(94,376)	(94,049)	(23,907)	(33,796)
Personnel and charges	(172,164)	(125,471)	(63,510)	(35,524)
Stock option plan expense	(35,132)	(23,107)	(13,948)	(12,532)
Outsourced services	(47,127)	(63,074)	(17,801)	(20,473)
Rent and condominium	(1,074)	(734)	(351)	(559)
Infrastructure	(3,471)	(4,059)	(1,218)	(1,408)
Traveling	(4,443)	(6,240)	(1,543)	(1,912)
Use and consumption	(1,127)	(1,201)	(416)	(395)
Communication	(8,879)	(2,557)	(4,857)	(742)
Depreciation and amortization	(35,993)	(21,059)	(15,386)	(6,651)
Provision to tax, labor, civil risks	(44)	(97)	(96)	(16)
Apportionment of expenses (i)	232,220	167,907	88,897	56,065
Other revenues (expenses)	(13,251)	(9,082)	(6,972)	(2,630)
	(184,861)	(182,823)	(61,108)	(60,573)
Costs of services rendered	(101,940)	(99,697)	(26,784)	(35,638)
Administrative expenses	(82,244)	(85,909)	(33,768)	(25,701)
Other operating revenues (expenses)	(677)	2,783	(556)	766
Total	(184,861)	(182,823)	(61,108)	(60,573)

	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	Consolidated 07/01/2022– 09/30/2022
Medical and medication costs	(2,307,182)	(1,688,632)	(799,160)	(659,898)
Personnel, charges and bonus	(595,157)	(447,629)	(206,636)	(198,311)
Stock option plan expense	(35,132)	(23,107)	(13,948)	(12,532)
Outsourced services	(183,331)	(165,655)	(59,096)	(60,815)
Rent and condominium	(16,255)	(17,178)	(5,046)	(5,496)
Infrastructure	(41,341)	(38,378)	(11,886)	(14,496)
Traveling	(10,554)	(13,763)	(3,609)	(5,728)
Use and consumption	(26,079)	(17,503)	(9,617)	(6,693)
Communication	(14,617)	(9,558)	(6,509)	(4,721)
Depreciation and amortization	(191,491)	(131,758)	(68,533)	(49,594)
Write-off of property, plant and equipment	(4,282)	(1,779)	(3,775)	(939)
Apportionment of expenses (i)	(4,220)	(1,258)	(1,210)	(600)
Provision to tax, labor, civil risks	3,543	(3,203)	(1,718)	(1,132)
Other expenses	(40,834)	(32,665)	(24,233)	(11,808)
	(3,466,932)	(2,592,065)	(1,214,976)	(1,032,764)
Costs of services rendered	(2,612,719)	(1,871,708)	(905,766)	(756,473)
Administrative expenses	(868,204)	(725,619)	(308,746)	(277,121)
Other operating revenues (expenses)	13,991	5,262	(464)	830
Total	(3,466,932)	(2,592,065)	(1,214,976)	(1,032,764)

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

by management.

27. FINANCIAL INCOME (LOSS)

	Parent Company			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Financial revenues:				
Yields from investments	23,113	28,251	5,985	4,827
Discounts obtained	141	476	6	-
Interest receivable on loans with related parties (See Note 31)	40,229	5,517	16,110	3,970
Derivative financial liability instrument ("swap")	14,382	-	-	-
Positive exchange-rate change	10,358	-	1,115	-
PIS/COFINS on financial revenue	(3,474)	(1,619)	(1,443)	(414)
Other financial revenues	11,222	3,270	8,918	942
	95,971	35,895	30,691	9,325
Financial expenses:				
Expenses with interest on loans	(57,015)	(7,429)	(19,457)	(3,558)
Interest on debenture expenses	(84,505)	-	(28,477)	-
Tax on financial operations (IOF)	(3,867)	(3,708)	(853)	(3,367)
Expenses with interest on acquisitions	(8,509)	(4,866)	(5,952)	(2,039)
Bank fees	(378)	(321)	(161)	(121)
Foreign-exchange costs	(7,192)	(748)	(4,096)	(748)
Discounts granted	(9)	(13)	(1)	(6)
Interest on liabilities from loans with related parties	(38,162)	(12,431)	(12,304)	(12,431)
Derivative financial instrument (liabilities) ("swap")	(11,214)	(2,689)	(9,256)	(2,689)
Interest on lease liabilities	(934)	(930)	(360)	(318)
Adjustment to present value	(4,746)	-	(226)	-
Adjustment to fair value	(2,964)	-	(1,541)	-
Other financial expenses	(7,462)	(17,094)	(2,773)	(15,032)
	(226,957)	(50,229)	(85,457)	(40,309)
Financial income (loss)	(130,986)	(14,334)	(54,766)	(30,984)

	Consolidated			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Financial revenues:				
Yields from investments	57,178	99,560	20,069	19,093
Discounts obtained	3,358	3,327	1,036	2,048
Asset interest on loans with related parties	12,219	4,901	3,818	2,328
Derivative financial instrument (liabilities) ("swap")	17,205	-	1,186	-
Positive exchange-rate change	17,138	-	3,355	-
PIS/COFINS on financial revenue	(9,175)	(7,518)	(3,390)	(2,614)
Adjustment to fair value	2,112	-	-	-
Other financial revenues	24,055	11,101	10,127	4,048
	124,090	111,371	36,201	24,903
Financial expenses:				
Expenses with interest on loans	(147,470)	(123,273)	(49,425)	(44,942)
Interest on debenture expenses	(200,964)	(108,203)	(67,414)	(42,655)
Tax on financial operations (IOF)	(12,599)	(7,888)	(3,117)	(4,653)
Expenses with interest on acquisitions	(34,672)	(41,011)	(12,167)	(4,710)
Bank fees	(1,499)	(972)	(593)	(317)
Foreign-exchange costs	(11,001)	(748)	(7,208)	(748)
Discounts granted	(3,120)	(950)	(1,391)	(382)
Interest payable from related party loans	-	-	-	-
Derivative financial instruments (swap)	(17,666)	(4,356)	(9,808)	(4,356)
Interest on lease liabilities	(28,959)	(18,503)	(8,691)	(6,515)
Adjustment to present value	(11,950)	-	(3,303)	-
Adjustment to fair value	(16,356)	-	(5,546)	-
Interest on drawee risk	(6,986)	-	-	-

Other financial expenses	(27,783)	(28,714)	(13,553)	(11,841)
	<u>(521,025)</u>	<u>(334,618)</u>	<u>(182,216)</u>	<u>(121,119)</u>
Financial income (loss)	<u>(396,935)</u>	<u>(223,247)</u>	<u>(146,015)</u>	<u>(92,216)</u>

28. EARNINGS PER SHARE

Basic earnings per share are calculated by dividing income or loss attributable to Company's shareholder, by the weighted average number of common shares issued during the period, less the common shares purchased by the Company and held as treasury shares. As of September 30, 2023, the Company has 23,743,543 thousand potential common shares referring to subscription warrants resulting from the business combination with the company Unity Participações, for which their exercise is not linked to contingent conditions, being considered for the basic earnings (loss) per share.

Diluted earnings per share are calculated by adjusting to weighted average quantity of outstanding common and preferred shares, assuming conversion of all common shares that would possibly provoke dilution. As of September 30, 2023 and 2022, the Company has shares for the share-based payment program, as mentioned in Note 24. Considering the situation of the net income determined for the nine and three-month period ended September 30, 2023. Such instruments were considered in the determination of diluted earnings per share. In 2022, given the situation of loss, the effects arising from the share-based program were anti-dilutive.

	<u>01/01/2023– 09/30/2023</u>	<u>01/01/2022– 09/30/2022</u>	<u>07/01/2023– 09/30/2023</u>	<u>07/01/2022– 09/30/2022</u>
Income (loss) attributable to controlling shareholders				
<u>Basic earnings (losses) per share:</u>	148,179	(24,854)	104,989	30,833
Weighted average number of outstanding shares and subscription warrant	520,956,224	479,062,974	515,839,362	479,062,974
Basic earnings (losses) per share - in reais (R\$)	<u>0.2844</u>	<u>(0.0519)</u>	<u>0.2035</u>	<u>(0.0064)</u>
<u>Diluted earnings (loss) per share:</u>				
Weighted average number of shares outstanding, subscription warrants and shares of the share-based payment program	532,114,678	479,062,974	526,997,817	479,062,974
Diluted earnings (losses) per share – in reais (R\$)	<u>0.2785</u>	<u>(0.0519)</u>	<u>0.1992</u>	<u>(0.0064)</u>

29. 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			
	<u>01/01/2023– 09/30/2023</u>	<u>01/01/2022– 09/30/2022</u>	<u>07/01/2023– 09/30/2023</u>	<u>07/01/2022– 09/30/2022</u>
Companies electing for the deemed income (a)	40,227	32,900	24,004	11,125
Companies electing for the taxable income (b)	<u>(82,374)</u>	<u>6,686</u>	<u>(135,390)</u>	<u>(33,378)</u>
	<u>(42,148)</u>	<u>39,586</u>	<u>(111,387)</u>	<u>(22,153)</u>

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

Revenues	Consolidated			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Services	570,065	534,829	406,840	223,946
Research services	-	-	-	33
Total	570,065	534,829	406,840	223,943
Income tax assumption – 8%	45,605	42,876	32,547	17,916
Income tax assumption - 32%	-	-	-	-
Social contribution assumption – 12%	68,408	64,180	48,821	26,874
Social contribution assumption – 32%	-	-	-	-
Other revenues	69,413	48,331	36,468	12,728
Income tax expense	17,253	13,668	10,352	4,596
Social contribution expense	12,404	10,126	7,676	3,564
Additional (10% on the surplus)	10,570	9,106	5,976	3,063
Total income tax and social contribution expense	40,227	32,900	24,004	11,225

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

	Parent Company			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 06/30/2022
Loss before income tax and social contribution	5,161	(24,854)	(38,029)	30,833
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	(1,755)	8,450	12,930	(10,483)
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	46,101	11,009	3,706	25,543
Other permanent differences, net	(753)	(484)	(322)	(193)
Interest on own capital received	(7,019)	-	(5,372)	-
Tax credits recorded (not recorded) – see Note 29, item c	106,444	(22,581)	132,076	(14,866)
Effective revenue (expense)	143,018	-	143,018	-
Current	-	-	-	-
Deferred	143,018	-	143,018	-

	Consolidated			
	01/01/2023– 09/30/2023	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	07/01/2022– 09/30/2022
Income before income tax and social contribution	183,376	56,412	37,945	34,8929
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	(62,348)	(19,180)	(12,901)	(11,863)
Adjustments to nominal expense (revenue)				
Other permanent differences, net	17,297	1,229	10,714	663
Interest on own capital received	-	-	-	-
Effect of taxation of subsidiaries based on presumed income	11,240	(3,431)	13,869	(1,607)
Tax credits recorded (not recorded) – see Note 29, item c	75,959	(18,205)	99,705	(34,960)
Effective expenses	42,148	(39,586)	111,387	(22,153)
Current	(159,529)	(98,867)	(55,417)	(41,291)
Deferred	201,677	59,281	166,804	63,444

(c) Deferred income tax assets – consolidated

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

	09/30/2023	Parent Company	Consolidated	
		12/31/2022	09/30/2023	12/31/2022
Tax loss and negative basis of social contribution (*)	151,234	-	306,412	105,090
Swap	-	-	1,359	1,425
Goodwill tax benefit by downstream merger	-	-	90,836	65,555
Provision for expected credit losses and disallowance	9,485	-	35,441	19,224
Provision on profit sharing	1,179	-	5,210	2,831
Provision for suppliers and risks	(1,739)	-	4,074	5,649
Provision for bonus	2,771	-	6,049	8,625
Surplus and deficit – Hospital Marcos Moraes	-	-	1,367	1,367
Adjustment to present value and adjustment to fair value	1,909	-	9,705	3,918
Funding cost of loans	4,726	-	5,756	3,691
Lease	959	-	7,240	6,053
	170,524	-	473,449	223,428

(*) As mentioned in Note 1, on September 30, 2023 the Company merged the subsidiaries CEON and CTO as part of the Group's corporate reorganization process, which resulted in the recognition of deferred income tax and social contribution on tax losses and negative basis of social contribution of the Parent Company that were not recognized in the financial statements until then due to the history of taxable losses. Considering the new scenario and the tax profitability recorded with the merged operations, the Company recognized tax credits for tax losses and negative basis of social contribution in the amount of approximately R\$ 151,234. The recognition of such tax credit is limited to the amount of taxable income estimated by Management during the 10-year period.

Temporary additions and exclusions

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

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

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

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

Realization estimate	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
2023	9,882	-	50,561	81,013
2024	18,799	-	84,594	42,891
2025	16,587	-	62,981	34,489
2026	16,168	-	53,821	26,738
>2027	109,088	-	221,492	38,297
Total	170,524	-	473,449	223,428

(d) Deferred income tax liabilities – consolidated

	<u>09/30/2023</u>	<u>12/31/2022</u>
Deferred capital gain/loss on property, plant and equipment related to business combinations	7,070	5,737
Leases	-	648
	<u>7,070</u>	<u>6,385</u>

30. FINANCIAL INSTRUMENTS

(a) Financial risk factors

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

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

(i) Credit risk

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

Exposure to credit risk

The book value of financial assets classified as borrowings and receivables represent the maximum credit exposure. The maximum credit risk exposure at the end of the nine-month period ended September 30, 2023 and year ended December 31, 2022 is as follows:

		<u>Parent Company</u>		<u>Consolidated</u>	
	<u>Note</u>	<u>09/30/2023</u>	<u>12/31/2022</u>	<u>09/30/2023</u>	<u>12/31/2022</u>
Cash and cash equivalents	5	100,933	79,931	550,516	263,208
Securities and financial assets	6	9,845	594,116	120,397	841,738
Derivative instruments - swap (assets)	17	11,009	-	11,009	-
Trade accounts receivable	7	393,357	33,262	1,742,530	1,379,614
Judicial deposits	23	9,206	7,578	18,282	18,422
Sales of ownership interest	10	9,625	19,615	10,880	21,738
Related parties	31	382,230	191,905	7,377	32,311
Total		<u>916,205</u>	<u>926,407</u>	<u>2,460,991</u>	<u>2,557,031</u>

Cash and cash equivalents, securities and derivative financial instruments

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

Trade accounts receivable

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

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

Impairment losses

		Consolidated	
	Note	09/30/2023	12/31/2022
Trade accounts receivable	7	1,920,131	1,532,749
Provision for expected losses and disallowance	7	(177,601)	(153,135)
		<u>1,742,530</u>	<u>1,379,614</u>
% of provision on the balances of trade accounts receivable		<u>9.25%</u>	<u>9.99%</u>

As of September 30, 2023 and December 31, 2022, the provision for expected credit losses refers mainly to disallowances identified by health insurance plans during the year, and the low expectation of receipt according to the receivable expired period.

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

Other financial assets

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

(ii) Liquidity risk

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

The table below analyzes the Oncoclínicas Group's non-derivative liabilities and derivative financial liabilities which are not settled in a net basis by the Oncoclínicas Group, per maturity intervals, corresponding to remaining period of balance sheet until contract maturity date. Derivative financial liabilities are included in the analysis if their contract maturities are essential to understand cash flows. Amounts disclosed in the table are contracted undiscounted cash flows.

	Note	2023 Accounting Position	Total future flow	Parent Company Future payment flow					
				2023	2024	2025	2026	2027	>2028
Suppliers	15	152,446	152,446	152,446	-	-	-	-	-
Loans and financing	17	803,807	1,080,520	2,371	223,115	155,645	53,657	294,566	351,166
Debentures	18	778,795	1,125,505	54,228	80,055	75,230	73,947	703,946	138,099
Obligations payable - Fundação Ary	22	2,014	2,038	668	838	532	-	-	-
Exclusivity right	22	10,440	12,851	1,145	1,250	2,288	2,788	2,788	2,592
Dana Farber	22	49,605	81,182	4,941	9,883	9,883	11,295	11,295	33,885
Related parties	31	406,532	468,397	-	468,397	-	-	-	-
Accounts payable for acquisitions	21	743,267	823,843	-	93,383	-	58,492	7,083	415,985
Total		2,946,906	3,746,782	147,101	876,921	101,799	345,377	200,179	1,019,678
				362,900	876,921	345,377	200,179	1,019,678	941,727

	Note	2023 Accounting Position	Total future flow	Consolidated Future payment flow					
				2023	2024	2025	2026	2027	>2028
Suppliers	15	803,109	803,109	803,109	-	-	-	-	-
Loans and financing	17	1,434,890	1,813,447	23,080	440,486	517,706	110,026	342,523	379,626
Derivative financial instruments	17	835	2,014	2,014	-	-	-	-	-
Debentures	18	1,793,622	2,497,340	106,966	235,058	452,357	419,965	1,020,399	262,595
Obligation payable - Fundação Ary	22	2,014	2,038	668	838	532	-	-	-
CSSJ partnership	22	16,970	21,617	21,617	-	-	-	-	-
Exclusivity right	22	69,643	79,478	2,164	25,294	17,013	14,548	13,940	6,519
Redemption of shares	22	15,504	16,404	5,088	3,630	3,759	3,927	-	-
Dana Farber	22	49,605	81,182	4,941	9,883	9,883	11,295	11,295	33,885
Accounts payable for acquisitions	21	989,454	1,150,477	178,492	236,052	328,826	271,207	24,821	111,079
Related parties	31	11,652	11,711	-	11,711	-	-	-	-
Total		5,187,298	6,478,817	1,148,139	962,952	1,330,076	830,868	1,412,978	793,704

(i) Market risk

Cash flow or fair value risk associated to the interest rate

The Oncoclínicas Group's interest rate risk derives from long-term loans. Loans and financing issued at floating rates expose the Oncoclínicas Group to cash flow interest rate risk. Loans and financing issued at fixed rates expose the Oncoclínicas Group to fair value risk associated to 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.

Sensitivity analysis of interest

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 loans, financing and debentures used as probable scenario (Scenario I) the benchmark rates for September 30, 2023, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as of September 29, 2023. While scenarios II and III take into account an increase in this rate of 25% and 50%, respectively. The results are as follows:

Scenarios	Probable Scenario I	Scenario II +25%	Scenario III +50%
CDI rate (p.a.)	8.90%	11.13%	13.35%
IPCA Rate (p.a.)	3.87%	4.84%	5.81%
TJLP	6.55%	8.19%	9.83%
Interest revenues and expenses, net (Parent Company)			
CDI rate	156,346	159,825	163,303
IPCA rate	8,509	8,591	8,674
TJLP	225	229	232
	165,080	168,645	172,209
Interest revenues and expenses, net (Consolidated)			
CDI rate	286,287	292,657	299,027
IPCA rate	33,223	33,544	33,866
TJLP	225	229	232
	319,735	326,430	333,125
Net assets and liabilities (Parent Company)			
CDI rate	1,466,660	1,499,293	1,531,926
IPCA rate	201,659	203,610	205,652
TJLP	67,208	68,309	68,508
	1,735,527	1,771,212	1,806,087
Net assets and liabilities (Consolidated)			
CDI rate	3,193,245	3,264,295	3,335,344
IPCA rate	67,208	67,858	68,508
TJLP	49,977	50,795	51,614
	3,310,430	3,382,948	3,455,467

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

(iv) 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 loans in foreign currency. As a strategy to manage the foreign exchange risk, Oncoclínicas Group simultaneously carries out swap transactions under identical conditions in terms of amount, term and rate, swapping the exposure to exchange rate differences for the CDI fluctuation. Accordingly, the Company has no significant exposure to the foreign exchange risk

On September 6, 2022, the Company carried out the 1st issue of CRI (Certificate of Real Estate Receivables), backed by unsecured non-convertible debentures, with an additional personal guarantee. Five hundred thousand (500,000) debentures were issued, with a par value of R\$ 1, totaling R\$ 500. For the second and third series, the obligations were converted into an index derivative instrument (swap).

- Second series: IPCA + 6.50%
- Third series: CDI + 1.30%

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

The fair value of these financial instruments on the date of financial statements is as follows:

Parent Company – 09/30/2023			
Description	Maturity bracket	Fair value	Net
"Swap":	09/06/2022		
Asset position	100% IPCA + 6.8269%	72,747	2,933
Liability position	100% CDI-CETIP + 1.30%	69,814	
"Swap":	09/06/2022		
Asset position	100% IPCA + 6.7040%	208,100	8,077
Liability position	100% CDI-CETIP + 1.16%	200,023	
Hospital de Oncologia do Meier S.A. – 09/30/2023			
Description	Maturity bracket	Fair value	Net
"Swap":	06/15/2022		
Asset position	100% USD + 5.94%	24,695	-
Liability position	100% CDI-CETIP + 1.9%	25,530	(835)
Parent Company – 12/31/2022			
Description	Maturity bracket	Fair value	Net
"Swap":	09/06/2022		
Asset position	100% IPCA + 6.8269%	69,152	-
Liability position	100% CDI-CETIP + 1.30%	71,651	(2,499)
"Swap":	09/06/2022		
Asset position	100% IPCA + 6.7040%	206,303	-
Liability position	100% CDI-CETIP + 1.16%	213,916	(7,613)
Hospital de Oncologia do Meier S.A. – 12/31/2022			
Description	Maturity bracket	Fair value	Net
"Swap":	06/15/2022		
Asset position	100% USD + 5.94%	72,560	1,029
Liability position	100% CDI-CETIP + 1.9%	71,531	-

(b)) Capital management

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

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

There were no changes in the Group's approach to the management of capital during the nine-month period ended September 30, 2023. The Group manages capital requirements on an aggregate basis.

As of September 30, 2023 and December 31, 2022, the financial leverage ratios can be summarized as follows:

	Consolidated	
	09/30/2023	12/31/2022
Total loans and financing (Note 17)	1,434,890	1,360,179
Derivative financial instruments (Note 6)	835	11,142
Total debentures (Note 18)	1,793,622	1,745,163
Total accounts payable for acquisition (Note 21)	989,454	769,867
Less: cash and cash equivalents and securities	(670,912)	(1,104,946)
Net debt*	3,547,889	2,781,405
Total shareholders' equity	2,648,887	2,632,456
Total capital (shareholders' equity + net debt)	6,196,776	5,413,861
Leverage ratio – %	57%	51%

(*) Management does not consider the supplier transactions with reverse factoring as part of the group's capital management.

(c) Estimate of fair value through profit or loss

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

- Level 1: Evaluation based on (unadjusted) prices quoted in active markets for identical assets and liabilities on balance sheet dates. A market is considered as an active market if quoted prices are readily and regularly available in a Stock Exchange, broker, group of industries, pricing service or regulatory agency and those prices represent real market transactions carried out on a regular and purely commercial basis;
- Level 2: Used for financial instruments that are not traded in active markets (for example, over-the-counter derivatives) and whose evaluation is based on techniques that, in addition to quoted prices included in Level 1, use other information directly (prices) or indirectly (deriving from prices) adopted by the market for the asset or liability;
- Level 3: Valuation techniques for which the lowest input level that is significant for measuring fair value is not observable.

Considering the nature and terms of transactions, the Company's Management believes that the book values

of financial assets and financial liabilities measured at amortized cost, except for related-party balances (whose respective nature and conditions are disclosed in Note 31), as well as the balances of loans, financing and debentures, approximate their respective fair values.

Financial assets and liabilities measured at fair value comprise derivative financial instruments, which measurement is based on observable market inputs (Level 2) and contingent consideration and options assumed in acquisitions, as well as certain liabilities assumed in partnership agreements. (Level 3). The company uses the discounted cash flow technique at present value to measure the instrument. The main base information for measurement is revenue growth, determination of costs and expenses and the discounted rate.

(d) Financial instruments by category

		Parent Company			
Financial instruments	Measurement	Book value	Fair value	Book value	Fair value
		09/30/2023	09/30/2023	12/31/2022	12/31/2022
Financial assets					
Cash and cash equivalents	Amortized cost	100,933	(*)	79,931	(*)
Securities and financial assets	Amortized cost	9,845	(*)	594,116	(*)
Derivative instruments - swap (assets)	Fair value (level 2)	11,009	11,009	-	-
Trade accounts receivable	Amortized cost	393,357	(*)	33,262	(*)
Judicial deposit	Amortized cost	9,206	(*)	7,578	(*)
Sales of ownership interest	Amortized cost	9,625	(*)	19,615	(*)
Related parties	Amortized cost	382,230	(*)	191,905	(*)
		916,205	-	926,407	
Financial liabilities					
Suppliers	Amortized cost	152,446	(*)	50,589	(*)
Loans and financing	Amortized cost	297,319	292,092	55,121	74,562
Loans and financing	Amortized cost	506,488	500,466 (i)	504,500	508,898
Debentures	Amortized cost	778,795	774,012 (i)	746,260	753,070
Derivative instruments - swap (liabilities)	Fair value (level 2)	-	-	-	-
Accounts payable – Fundação Ary	Amortized cost	2,014	(*)	3,589	(*)
Business law	Amortized cost	10,440	(*)	18,962	(*)
Dana Farber	Amortized cost	49,605	(*)	59,989	(*)
Vision partnership	Amortized cost	-	-	12,467	(*)
Related parties	Amortized cost	406,532	(*)	380,455	(*)
Accounts payable for acquisitions	Fair value (level 3)	82,592	82,592	86,220	86,220
Accounts payable for acquisitions	Amortized cost	660,675	(*)	17,764	(*)
		2,946,906		1,935,916	
		Consolidated			
Financial instruments	Measurement	Book value	Fair value	Book value	Fair value
		09/30/2023	09/30/2023	12/31/2022	12/31/2022
Financial assets					
Cash and cash equivalents	Amortized cost	550,516	(*)	263,208	(*)
Securities and financial assets	Amortized cost	120,397	(*)	841,738	(*)
Derivative instruments - swap (assets)	Fair value (level 2)	11,009	11,009	-	-
Trade accounts receivable	Amortized cost	1,742,531	(*)	1,379,614	(*)
Judicial deposit	Amortized cost	18,282	(*)	18,422	(*)
Sales of ownership interest	Amortized cost	10,880	(*)	21,738	(*)
Related parties	Amortized cost	7,377	(*)	32,311	(*)
		2,460,991	-	2,557,031	-
Financial liabilities					
Suppliers	Amortized cost	803,109	(*)	604,785	(*)
Suppliers - drawee risk	Amortized cost	-	-	183,781	(*)
Loans and financing	Amortized cost	928,402	916,633	855,679	1,042,675
Loans and financing	Amortized cost	506,488	500,446 (i)	504,500	508,898
Derivative instruments - swap (liabilities)	Fair value (level 2)	835	835	11,142	11,142
Debentures	Amortized cost	1,014,827	1,029,912	998,902	942,267
Debentures	Amortized cost	778,795	774,012 (i)	746,260	753,070
Obligation payable - Fundação Ary	Amortized cost	2,014	(*)	3,589	(*)
CSSJ partnership	Amortized cost	16,970	(*)	21,617	(*)
Hospital Felício Rocho partnership	Amortized cost	-	(*)	67	(*)
Redemption of shares	Amortized cost	15,504	(*)	24,324	(*)
Accounts payable for acquisitions	Amortized cost	615,827	(*)	595,540	(*)
Accounts payable for acquisitions	Fair value (level 3)	373,627	373,627	175,327	175,327
Exclusivity right	Amortized cost	69,643	(*)	61,008	(*)
Dana	Amortized cost	49,605	(*)	59,989	(*)
Vision partnership	Amortized cost	-	(*)	12,467	(*)
Related parties	Amortized cost	11,652	(*)	2,570	(*)
		5,187,298	-	4,861,547	

(i) Balance measured at Level 1 fair value hierarchy.

(*) Except for the related-party balances, whose nature and conditions are disclosed in Note 31, the

Company's Management believes that the book values of the financial assets and financial liabilities measured at amortized cost approximate their respective fair values, considering that they are adjusted by provision, present values and/or adjusted by floating market rates.

31. RELATED PARTIES

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

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

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

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

31.1 Related parties (Assets)

Assets	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Loans (i)				
Related companies:				
Centro Paulista de Oncologia S.A. (i.b)	40,899	-	973	973
Núcleo de Oncologia da Bahia (NOB) (i.a)	2,404	67,547	-	-
Cruz Participações Ltda. (Talassa)	2,835	2,521	-	-
Centro Mineiro de Infusões S.A.	1,000	1,000	-	-
CGS Faria Lima	804	710	-	-
JHSL Consultoria S.A.	2,455	2,182	-	-
Núcleo de Hematologia e Transplante	-	-	111	111
Pontus Participações Ltda.	153	465	-	-
Hospital Marcos Moraes (i.b)	22,954	-	-	-
RT Portugal	1,787	-	-	-
Núcleo de Oncologia de Sergipe S.A. (i.b)	1,434	-	-	-
Oncoclínicas Rio de Janeiro S.A. – CTTB (i.b)	49,634	-	-	-
Instituto Materno Infantil de Minas Gerais S.A. (i.b)	25,684	-	-	-
Ira Instituto Roberto Alvarenga Ltda. (i.b)	2,938	-	-	-
Complexo Hospitalar Uberlândia S.A. (i.b)	6,129	-	-	-
UMC Imagem Ltda. (i.b)	1,626	-	-	-
Itaigara Memorial Hospital Dia Ltda. (i.b)	967	-	-	-
Instituto Oncoclínicas de Ensino (i.b)	6,293	-	6,293	-
CLION – Clínica de Oncologia Ltda. (i.b)	1,420	-	-	-
CAM – Clínica de Assistência à Mulher Ltda. (i.b)	13,834	-	-	-
Instituto de Câncer de Brasília Ltda (i.b)	8,316	-	-	-
Centro de Tratamento de Câncer de Brasília S.A. (i.b)	13,208	-	-	-
Imunomed Clínica de Infusão e Especialidades S.A.	1,451	-	-	-
Onco Vida Instituto Especializado de Oncologia S.A. (i.d)	19,422	-	-	-
Hematológica - Clínica de Hematologia S.A. (i.b)	11,939	-	-	-
Talia Participações Ltda	3	-	-	-
CTC Oncologia S.A.	3	-	-	-
Controlling shareholders (i.c)	-	31,227	-	31,227
Total loans (a)	239,592	105,652	7,377	32,311

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Apportionments (ii)				
Type:				
Shared service center	125,829	69,421	-	-
Work Project Units	10,576	8,254	-	-
Other	4,580	4,471	-	-
Total apportionments (b)	140,985	82,146	-	-
	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
PERT – Special Tax Regularization Program (iii)				
Related companies:				
Centro Tratamento Oncológico S.A.	-	2,454	-	-
Núcleo de Oncologia de Sergipe S.A.	107	107	-	-
Radioterapia Botafogo S.A.	267	267	-	-
Centro de Quimioterapia Oncoclínicas	241	241	-	-
Centro Capixaba de Oncologia S.A.	80	80	-	-
Hematológica Clínica de Hematologia S.A.	958	958	-	-
Total PERT (c)	1,653	4,107	-	-
Total (a) + (b) + (c)	382,230	191,905	7,377	32311

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

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

i.c. Balances with shareholders are restated monthly by the CDI + 2.96% p.a. and were fully settled on August 9, 2023.

i.d Refers to the balance merged in the spin-off of the company Centro de Tratamento Oncológico S.A., together with the company Onco Vida Instituto Especializado de Oncologia S.A., adjusted monthly at an average rate of 100% CDI + 3.5%, maturing in 2025.

31.2 Dividends receivable - Parent company

	Parent Company	
	09/30/2023	12/31/2022
Dividends receivable		
Related companies:		
CPO SP	4,626	4,626
Centro Mineiro de Infusões S.A.	10,870	8,306
Oncoclínicas Salvador S.A.	329	329
Centro de Tratamento Oncológico S.A.		9,175
Oncocentro Imagem Serviços Médicos Ltda.	9,087	8,342
Oncopar Sul Empreendimentos e Participações Ltda.	1,483	1,406
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda. (Cebrom)	1,753	1,753
Oncologia Participações Ltda.	151	139
Hematológica - Clínica de Hematologia S.A.	2,776	2,776
Navarra RJ (Leste Fluminense S.A.)	78	4,271
CPO – Centro Paraibano de Oncologia S.A.	276	276
Onco Vida Instituto Especializado de Oncologia Ltda	1,919	-
Núcleo de Oncologia da Bahia (NOB)	142	-
Aliança Instituto de Oncologia Ltda.	2,262	-
Instituto de Oncologia de Ribeirão Preto S.A.	-	21
	35,752	41,420

31.3 Advance for future capital increase (Assets)

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Advances for future capital increase				
Related companies:				
Oncopar Sul Empreendimentos e Participações Ltda.	500	2,655	-	-
Centro Mineiro de Infusões S.A.	4,660	2,317	-	-
Oncocentro Imagem Serviços Médicos Ltda.	1,135	-	-	-
Oncologia Participações Ltda.	-	37	-	-
Oncobio Serviços de Saúde S.A.	-	2,300	-	-
Oncoclínica Centro de Tratamento Oncológico S.A. (CTO)	-	125,516	-	-
Central de Gestão e Saúde Ltda.	-	500	-	-
Idengene Medicina Diagnóstica S.A.	11,766	50,184	-	-
Centro Oncológico e Tratamentos Especiais Ltda - COTE	1,100	1,200	-	-
Centro Paulista de Oncologia S.A.	-	141,778	-	-
Pontus Participações Ltda.	-	21,840	-	-
Locus Anat. Patol. e Citologia Ltda.	152	-	-	-
Oncologia Participações RJ ES Ltda.	-	1,300	-	-
UMC Imagem Ltda.	-	136	-	-
CTC Oncologia S.A.	21	20	-	-
CTR - Centro de Tratamento Radioterápico de Anápolis LTDA	3,856	-	-	-
Unity Participações S.A.	2,300	-	-	-
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	-	20	-	-
Total	25,490	349,803	-	-

31.4 Related parties (Liabilities)

Liabilities	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Loans				
Multihemo (i)	349,488	322,661	-	-
Centro Paulista de Oncologia (ii)	4	55,079	-	-
Unidade de Oncologia Clínica e Pediátrica LTDA	-	-	334	-
Oncoclínicas Rio de Janeiro S.A.	47,122	-	-	-
Reuma Centro de Reumatologia Avançada LTDA.	-	-	2,208	-
Other	129	-	3,410	-
Apportionments payable	9,789	2,715	5,700	2,570
Total	406,532	380,455	11,652	2,570
Current	349,488	-	-	-
Non-current	57,044	380,455	11,652	2,570

i. refers to the loan operation with the subsidiary Multihemo Serviços Médicos S.A., restated by interest of 100% of the CDI + 1.9% p.a., maturing in July 2024.

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

Income (loss) from related party transactions	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Revenue				
Interest on loan	2,067	(6,914)	12,219	4,901
Expense				
Apportionment of expenses	(232,220)	(167,907)	(4,420)	1,258
Costs of services rendered (i.e)	(1,859)	(1,664)	(11,193)	(7,496)

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

31.5 Dividends payable

	Parent company and Consolidated	
	09/30/2023	12/31/2022
Dividends payable		
Multihemo Serviços Médicos S.A.	1,927	1,953
Núcleo de Oncologia da Bahia S.A.	248	661
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	153	153
Núcleo de Oncologia de Sergipe S.A. (NOS)	844	844
Pro Onco Centro de Tratamento Oncológico S.A.	-	145
Aliança Instituto de Oncologia S.A.	9,857	10,060
Navarra RJ (Leste Fluminense S.A.)	-	7,904
Angara Participações S.A.	-	1,658
Yukon Participações S.A.	-	571
Instituto de Oncologia de Ribeirão Preto S.A.	-	65
COT - Centro Oncológico do Triângulo S.A.	-	793
Oncoclínicas Participações Minas Gerais S.A.	52	40
Baikal Participações S.A.	-	1,866
Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	608
CECON – Centro Capixaba de Oncologia S.A.	-	229
Centro de Excelência Oncológica S.A. – CEON (*)	18,613	19,516
Radiogroup Participações S.A.	-	25
Total	31,971	47,091

(*) Balance received via merger

31.6 Advance for future capital increase (Liabilities)

	Consolidated	
	09/30/2023	12/31/2022
Advances for future capital increase		
Subsidiaries:		
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	2,492	2,492
Complexo Hospitalar Uberlândia S.A.	1,482	-
JPC - Patologia e Análises Clínicas LTDA	192	-
CTR - Centro de Tratamento Radioterápico de Anápolis	2,169	-
Other	-	3,859
Total	6,335	6,351

Management remuneration

The administrators are the key persons with authority and responsibility for planning, directing and controlling the Group's activities, including any administrator (executive or another).

During the nine-month period ended September 30, 2023, management remuneration was R\$ 22,674 (R\$ 19,216 in September 2022) for short-term benefits, such as salaries, charges and other. As long-term benefits, the Company recognized expenses related to the Stock Options program in the amount of R\$ 26,356 (R\$ 54,323 on September 30, 2022). There are no other benefits granted to administrators, such as: (a) post-employment benefits (pensions, other retirement benefits, post-employment life insurance and medical care); (b) long-term benefits (license for years of service and long-term disability benefits); (c) benefits on termination of employment contract.

32. INSURANCE

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

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

Type	Coverage	Effectiveness
Civil liability	R\$5,000	12/14/2023
Administrative Liability D&O	R\$100,000	04/29/2024
E&O professional liability	R\$30,000	12/18/2023
Equity	R\$966,179	12/31/2023

33. TRANSACTIONS NOT AFFECTING CASH

a) Acquisitions, business combination

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Non-cash effect				
Amount paid on acquisitions	-	554,233	13,900	870,758
Amount of cash and cash equivalents of acquirees	-	-	(549)	(49,774)
Payment upon acquisitions of business, net of cash acquired as Statements of Cash Flows	-	554,233	13,351	820.984

b) Accounts receivable

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Changes in accounts receivable	360,095	2,260	362,916	519,415
Formation (reversal) of allowance for doubtful accounts and disallowance	6,930	1,423	111,863	59,825
Non-cash effect				
Accounts receivable acquired from business combination	-	-	(4,967)	(192,876)
Accounts receivable acquired from business combination - Change in opening trial balance	-	-	23,156	-
Accounts receivable acquired by merger	(345,967)			
Offset of accounts receivable - Unimed	-	-	-	55,676
Offset of accounts receivable - CSSJ	-	-	-	3,419
Total of changes, less non-cash transactions of accounts receivable	21,058	3,683	492,968	445,459
Statement of cash flow				
Trade accounts receivable	21,058	3,683	492,968	445,460

c) Property, plant and equipment and intangible assets

Parent Company	Consolidated
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	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Changes in property, plant and equipment	35,696	(3,186)	83,669	195,251
Changes in intangible assets	207,473	159,788	161,834	1,650,984
Total change in property, plant and equipment and intangible assets	243,169	156,602	245,503	1,846,235
Depreciation of fixed assets	6,310	6,526	66,146	52,434
Amortization of intangible assets	23,241	10,820	73,794	43,797
Write-off of property, plant and equipment	-	5	4,283	1,779
Non-cash effect				
Intangible assets and exclusivity rights payable	(2,685)	-	(42,014)	(41,057)
Intangible assets - partnership	-	-	(90,875)	-
Intangible Intellectual Property Dana Farber	-	(79,545)	-	(79,545)
Other goodwill operations	-	-	20,148	18,316
Credit machinery and equipment	-	-	(6,871)	-
Transfer	8,799	-	-	-
Goodwill - business combination	-	-	(18,590)	(1,459,250)
Exchange-rate change	-	-	1,443	1,130
Property, plant and equipment acquired from business combination	(227,883)	-	(819)	(145,174)
Total of changes, less non-cash transactions of property, plant and equipment and intangible assets	50,951	94,408	252,149	238,665
Statement of cash flow				
Acquisition of fixed assets	8,783	3,345	143,263	106,985
Acquisition of intangible assets	42,168	91,064	108,886	131,680
Total acquisitions of property, plant and equipment and intangible assets	50,951	94,409	252,149	238,665

d) Tax liabilities

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Change in the balance of taxes payable	20,254	(1,558)	9,210	29,018
Tax paid	-	-	75,794	12,327
Income tax and social contribution expense	-	-	-	-
Non-cash effect				
Obligations acquired from business combination	-	-	(144)	(27,293)
Income tax and social contribution retained in the delivery of shares	-	(10,673)	-	(10,673)
Tax liabilities acquired from business combination - Change in Opening trial balances	-	-	-	-
Tax obligations acquired from merger	(74,911)	-	-	-
Offset of credits	-	-	(138,262)	17,161
Total non-cash transaction of tax obligations	(54,657)	(12,231)	(53,402)	20,540
Statement of cash flow				
Tax liabilities	(54,657)	(12,231)	(53,402)	20,540

e) Advance for future capital increase – ASSETS

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Change in balance of advance for future capital increase - Assets	(324,313)	(11,235)	-	1,738
<u>Non-cash effect</u>				
Advance for future capital increase acquired from merger	(4,124)			
Advance for future capital increase ("AFAC") transfer for capital increase in investment	681,798	216,924	-	-
Total advance for future capital interest non-cash transaction carried out	353,361	205,689	-	1,738
<u>Statement of cash flow</u>				
Advance for future capital increase	353,361	205,689	-	1,738

f) Social charges

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Change in the balance of social charges	18,593	4,953	45,938	46,714
Provision – Phantom	(3,677)	739	(3,677)	739
Non-cash effect				
Obligations acquired from business combination	-	-	(230)	(19,793)
Social chargers acquired from mergers	(2,708)	-	-	-
Social charges acquired from business combination - Change in Opening trial balances	-	-	(395)	-
Total non-cash transaction of social charges carried out	12,208	5,692	41,636	27,660
<u>Statement of cash flow</u>				
Social charges	12,208	5,692	41,636	27,660

g) Contingency

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Change in balance of Contingency	10,365	97	(376)	13,751
<u>Non-cash effect</u>				
Inflation adjustment	-	1	-	(39)
Contingency acquired from business combination	-	-	-	(14,159)
Contingency acquired from mergers	(10,182)			
Restatement of business combination indemnifiable asset	(139)	-	(3,167)	3,650
Total contingencies with effect on income (loss)	44	98	(3,543)	3.203

h) Acquisitions payable

	Parent Company		Consolidated	
	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Change in the balance of acquisitions	639,319	64,011	219,587	280,426
Interest incurred	(8,509)	(4,865)	(34,672)	(41,011)
PVA and FVA	(5,440)	-	(22,515)	-
Non-cash effect				
Cash acquired in business combinations	-	-	549	49,774
Debt assignment (according to Note 21)	(46,044)	-	-	-
Call options	-	(15,884)	-	(31,825)
Assumed consideration	(541,608)	(599,198)	(472,682)	(1,240,228)
Adjustment to present value and prices	-	-	-	10,626
Credit offsetting - CAM partners				65,277
Consideration assumed in the merger (according to Note 21)	(92,227)	-	-	-
Total non-cash transaction of Acquisitions payable	(54,509)	(555,936)	(309,734)	(906,951)

Statement of cash flow

Payment of charge	(4,024)	-	15,072	(2,546)
Payment of acquisitions on credit	(50,485)	(1,703)	(281,311)	(83,421)
Payment upon acquisitions of business, net of cash acquired	-	(554,233)	(13,351)	(820,984)

34. SUBSEQUENT EVENTS

On October 10, 2023, immediately following the ongoing transaction, pursuant to Note 1 “Câncer Center São Paulo”, Oncoclínicas entered into an Atypical Non-Residential Property Lease Agreement under the Built To Suit (BTS) modality, lasting 30 years, with a real estate investment fund held by Cedro Participações S.A. (“Cedro”), the company responsible for developing the cancer treatment hospital complex in São Paulo for the Company (“Câncer Center Vergueiro”). Cancer Center Vergueiro will be located at Rua Vergueiro, 470, in the central region of the city, close to important roads, such as Avenida 23 de Maio, Avenida Paulista and just 300 meters from the Vergueiro metro station. The project will have an area of around 48,000 m2, approximately 360 beds and start of operations scheduled for 2026. The Company’s investment, mainly linked to equipment and furniture, is estimated at approximately R\$ 300 million, including a modern imaging diagnostic, pathological anatomy and integrated genomic park, around 20 rooms for highly complex surgeries (including robotic surgeries), a wing dedicated to cell therapy, linear accelerators for radiotherapy and continued care, in addition to emergency care and a clinical center for complementary specialties for cancer patients such as cardiology, urology, neurology, among others. Unimed Nacional will have the right to co-invest in Cancer Center Vergueiro with an equity interest of up to 25%, acting as one of the investors and commercial partners in this venture. The effectiveness of such transaction is subject to compliance with certain usual suspensive conditions, including the completion of the reorganization of Cedro’s real estate investment fund.

On October 10, 2023, through its subsidiaries, Oncoclínicas entered into Share Purchase and Sale Agreements with Unimed Nacional for the acquisition of 25% of the capital of Angara, Baikal and Yukon, existing between the Company and Unimed Nacional in the cities of São Paulo, Brasília and Salvador. After the completion of the Transactions, the Company will hold 75% of the capital of the aforementioned joint ventures. The aggregate enterprise value for Transactions (considering 100%) is approximately R\$ 450

million. The aggregate payment to be made by the Company, of approximately R\$ 100 million, will be disbursed within 12 months of the closing of Transactions, using its own funds. The closing of Transactions is subject to the verification of usual precedent conditions for transactions of this nature, including approval by the Administrative Council for Economic Defense (CADE).

On October 10, 2023, the Company's Board of Directors approved the 10th issue of simple debentures, not convertible into shares, of the unsecured type, in up to 4 series, for private placement, in a total value of up to R\$ 1,000,000,000 (one billion reais), which served as guarantee for the issue of real estate receivables certificates in four series by True Securitizadora S.A. and which were subject to a public distribution offer under the terms of Resolution of the Brazilian Securities and Exchange Commission 160, of July 13, 2022, as effective, of CVM Resolution 60 of December 23, 2021, as effective, and of other applicable legal and regulatory provisions.