

Interim Financial Information

2st Quarter of 2024

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

Oncoclínicas do Brasil Serviços Médicos S.A.

Individual and Consolidated Interim
Financial Information for the Three- and
Six-month Periods Ended June 30, 2024 and
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

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

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

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Oncoclínicas do Brasil Serviços Médicos S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended June 30, 2024, which comprises the individual and consolidated balance sheets as at June 30, 2024, and the related individual and consolidated statements of income and of comprehensive income for the three- and six-month periods then ended and the individual and consolidated statements of changes in shareholders equity and of cash flows for the six-month period then ended, including the explanatory notes.

The Executive Board is responsible for the preparation of 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 is not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

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Other matter

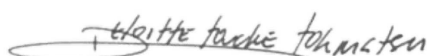
Statements of value added

The individual and consolidated interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's Executive Board and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the Interim Financial Information (ITR) to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are consistent with the criteria set forth in technical pronouncement CPC 09 - Statement of 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 technical pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

Convenience translation

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

São Paulo, August 13, 2024



DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Daniel de Carvalho Primo
Engagement Partner

ONCOCLÍNICAS DO BRASIL SERVICOS MÉDICOS S.A.

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

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023			06/30/2024	12/31/2023	06/30/2024	12/31/2023
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	4	143.461	41.496	550.587	550.704	Suppliers	14	120.863	149.766	951.896	795.396
Securities and financial assets	5	1.590.318	269.144	1.736.783	210.718	Loans and financing	15	636.778	203.009	776.356	351.063
Derivative financial instruments	28	5.766	-	7.675	-	Debentures	16	28.123	8.888	91.458	55.967
Trade accounts receivable	6	230.192	389.149	1.937.597	1.857.217	Derivative financial instruments	28	693	-	693	-
Inventories	7	88.809	96.181	271.060	206.388	Social charges	17	34.218	58.600	123.019	129.407
Recoverable taxes	8	95.361	75.942	325.595	206.856	Tax liabilities	18	42.418	22.120	199.195	89.637
Dividends receivable	29.2	82.446	60.035	-	-	Income tax and social contribution	19	-	-	86.944	62.249
Other assets	9	53.758	20.528	164.880	73.559	Accounts payable for acquisitions	19	56.006	54.828	120.186	162.056
Total current assets		2.290.111	952.475	4.994.177	3.105.442	Dividends payable	29.5	-	-	28.143	28.805
						Related parties	29.4	16.723	16.723	-	-
						Lease liabilities	13.2	9.540	11.802	60.442	67.219
						Other liabilities	20	40.795	18.122	99.175	74.659
						Total current liabilities		986.157	543.858	2.537.507	1.816.458
NON-CURRENT ASSETS						NON-CURRENT LIABILITIES					
Securities and financial assets	5	1.969	1.536	18.453	91.477	Loans and financing	15	1.678.054	1.600.925	2.124.341	2.047.744
Derivative financial instruments	28	21.042	36.951	21.042	36.951	Debentures	16	1.537.329	740.722	2.176.209	1.688.356
Trade accounts receivable	6	185.036	-	392.796	-	Derivative financial instruments	28	25.071	-	25.071	1.623
Judicial deposits	21	26.859	9.266	67.626	18.634	Social charges	17	7.632	5.538	7.632	5.538
Deferred income tax and social contribution	27	230.953	170.680	509.345	392.581	Tax liabilities	18	4.357	1.124	50.196	11.673
Related parties	29.1	999.937	628.044	19.411	8.007	Deferred income tax and social contribution	27	-	-	32.820	21.637
Advances for future capital increase	29.3	179.938	117.235	-	-	Provision for tax, labor and civil risks	21	9.745	9.612	51.096	50.550
Other assets	9	177.677	31.233	274.373	87.649	Accounts payable for acquisitions	19	109.912	413.645	501.272	430.431
						Related parties	29.4	173.480	377.044	6.940	12.365
Investments in subsidiaries and associated comp	10	3.722.457	3.532.774	14.727	14.727	Advances for future capital increase	29.6	-	-	6.334	6.334
Property, plant and equipment	11	92.974	91.790	904.367	830.090	Lease liabilities	13.2	17.159	10.554	352.373	345.126
Intangible assets	12	473.993	470.782	4.480.300	4.190.604	Provision for loss on investment	10	19.325	12.401	8.486	2.788
Right-of-use	13.1	24.933	14.693	408.763	404.992	Other liabilities	20	47.900	40.810	69.835	61.160
Total non-current assets		6.137.768	5.104.984	7.111.203	6.075.712	Total non-current liabilities		3.629.964	3.212.375	5.412.605	4.685.325
						SHAREHOLDERS' EQUITY					
						Capital	22	2.454.716	2.454.716	2.454.716	2.454.716
						Shares to subscribe		1.500.000	-	1.500.000	-
						Expenditures with public offering of shares		(116.069)	(116.069)	(116.069)	(116.069)
						Treasury shares		(102.544)	(103.703)	(102.544)	(103.703)
						Capital reserve		853.523	840.679	853.523	840.679
						Equity valuation adjustment		12.247	13.285	12.247	13.285
						Transaction among partners		(738.135)	(722.808)	(738.135)	(722.808)
						Accumulated losses		(51.980)	(64.874)	(51.980)	(64.874)
						Shareholders' equity attributed to parent company's shareholders' interest		3.811.758	2.301.226	3.811.758	2.301.226
						Non-controlling shareholders		-	-	343.510	378.145
						Total shareholders' equity		3.811.758	2.301.226	4.155.268	2.679.371
TOTAL ASSETS		8.427.879	6.057.459	12.105.380	9.181.154	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		8.427.879	6.057.459	12.105.380	9.181.154

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Parent Company				Consolidated			
		01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023	01/01/2024– 06/30/2024	01/01/2023 –06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
NET REVENUE	23	499.261	118.472	258.253	63.670	3.026.296	2.652.982	1.567.630	1.359.523
Cost of services rendered	24	(241.579)	(75.156)	(125.379)	(36.183)	(2.017.048)	(1.706.953)	(1.040.662)	(884.039)
GROSS INCOME		257.682	43.316	132.874	27.487	1.009.248	946.029	526.968	475.484
OPERATING REVENUES (EXPENSES)									
General and administrative expenses	24	(68.591)	(48.476)	(22.187)	(25.839)	(628.088)	(559.458)	(311.121)	(288.221)
Other operating revenues (expenses), net	24	94	(121)	2.720	(436)	5.827	14.455	4.344	5.115
Equity in net income of subsidiaries	10	(10.670)	124.691	(6.218)	50.902	(4.969)	(4.675)	(4.968)	(4.772)
OPERATING INCOME BEFORE FINANCIAL INCOME (LOSS)		178.515	119.410	107.189	52.114	382.018	396.351	215.223	187.606
FINANCIAL INCOME (LOSS)									
Financial revenues	25	66.396	65.280	47.046	37.165	65.081	87.889	45.516	45.953
Financial expenses	25	(287.081)	(141.500)	(150.974)	(68.273)	(436.345)	(338.809)	(224.882)	(163.070)
		(220.685)	(76.220)	(103.928)	(31.108)	(371.264)	(250.920)	(179.366)	(117.117)
OPERATING INCOME (LOSS) AND BEFORE TAX									
OPERATING INCOME TAX AND BEFORE INCOME AND SOCIAL CONTRIBUTION		(42.170)	43.190	3.261	21.006	10.754	145.431	35.857	70.489
INCOME TAX AND SOCIAL CONTRIBUTION									
Current	27	(5.647)	-	(5.643)	-	(78.554)	(104.112)	(43.702)	(57.566)
Deferred	27	60.711	-	5.684	-	106.449	34.873	26.905	22.047
NET INCOME FOR THE PERIOD		12.894	43.190	3.302	21.006	38.649	76.192	19.060	34.970
ATTRIBUTED TO									
Controlling shareholders						12.894	43.190	3.302	21.006
Non-controlling shareholders						25.755	33.002	15.758	13.964
		38.649	76.192	19.060	34.970				
EARNINGS PER SHARE									
Basic (cents per share - in R\$)	26	0,0226	0,0838	0,0058	0,0406				
Diluted (cents per share - in R\$)	26	0,0222	0,0821	0,0057	0,0398				

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Parent Company				Consolidated			
	01/01/2024–0 6/30/2024	01/01/2023–0 6/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024–0 6/30/2024	04/01/2023–0 6/30/2023
NET INCOME FOR THE PERIOD	12.894	43.190	3.302	21.006	38.649	76.192	19.060	34.970
Items that may be reclassified in the statement of income:								
Exchange-rate change in the translation of foreign operations	(1.038)	(439)	(1.007)	1.559	(1.038)	(439)	(1.007)	1.559
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	11.856	42.751	2.295	22.565	37.611	75.753	18.053	36.529
ATTRIBUTABLE TO								
Controlling shareholders	-	-	-	-	11.856	42.751	2.295	22.565
Non-controlling shareholders	-	-	-	-	25.755	33.002	15.758	13.964
	-	-	-	-	37.611	75.753	18.053	36.529

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 SIX-MONTH PERIOD ENDED JUNE 30, 2024 AND 2023
(In thousands of reais - R\$)

	Note	Capital			Treasury shares	Capital reserve	Equity valuation adjustment	Transaction among partners	Accumulated losses	Attributed to controlling shareholders	Non-controlling interest	Total shareholders' equity
		Subscribed	Expenditures with public offering of shares	Shares to subscribe								
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		-	-	-	-	-	-	-	43.190	43.190	33.002	76.192
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	-	(655)	655
Paid-up capital	22. a)	205.000	-	-	-	-	-	-	-	205.000	-	205.000
Expenditures with offering of shares	22.a)	-	(12.208)	-	-	-	-	-	-	(12.208)	-	12.208
Subscription warrant	22.b)	-	-	-	-	(74.904)	-	-	-	(74.904)	-	74.904
Goodwill in the issue of shares	22.b)	-	-	-	-	68.227	-	-	-	68.227	-	68.227
Treasury shares acquired	22.c)	-	-	-	(24.307)	-	-	-	-	(24.307)	-	24.307
Exchange-rate change in the translation of foreign operations		-	-	-	-	-	(439)	-	-	(439)	-	(439)
Share-based payment	22.d)	-	-	-	-	19.336	-	-	-	19.336	-	19.336
Transactions among partners	22.e)	-	-	-	-	-	-	(111.566)	-	(111.566)	(7.960)	(119.526)
		-	-	-	-	-	-	-	-	-	-	-
BALANCES AT JUNE 30, 2023		2.454.716	(116.674)	-	(103.703)	817.935	12.922	(589.780)	(245.302)	2.230.114	539.058	2.769.172
BALANCES AT DECEMBER 31, 2023		2.454.716	(116.069)	-	(103.703)	840.679	13.285	(722.808)	(64.874)	2.301.226	378.145	2.679.371
Net income for the period		-	-	-	-	-	-	-	12.894	12.894	25.755	38.649
Shares to subscribe	22.b)	-	-	1.500.000	-	-	-	-	-	1.500.000	-	1.500.000
Distribution of dividends		-	-	-	-	-	-	-	-	-	(29.840)	(29.840)
Treasury shares acquired	22.c)	-	-	-	1.159	-	-	-	-	1.159	-	1.159
Exchange-rate change in the translation of foreign operations		-	-	-	-	-	(1.038)	-	-	(1.038)	-	(1.038)
Share-based payment	22.d)	-	-	-	-	12.844	-	-	-	12.844	-	12.844
Acquisition of equity interest with non-controlling sharehc	22.e) i.	-	-	-	-	-	-	(14.687)	-	(14.687)	(30.032)	(44.719)
Transactions among partners	22.e) ii.	-	-	-	-	-	-	(640)	-	(640)	(518)	(1.158)
		-	-	-	-	-	-	-	-	-	-	-
BALANCES AT JUNE 30, 2024		2.454.716	(116.069)	1.500.000	(102.544)	853.523	12.247	(738.135)	(51.980)	3.811.758	343.510	4.155.268

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Parent Company		Consolidated	
		01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023
CASH FLOW FROM OPERATING ACTIVITIES					
Net income for the period		12.894	43.190	38.649	76.192
Adjustments to reconcile net income for the year with net cash generated by operating activities:					
Depreciation and amortization	24	36.834	20.607	137.382	122.958
(Reversal) provision for expected credit loss and disallowances	23	5.602	1.584	115.968	56.158
Equity in net income of subsidiaries	10	10.670	(124.691)	4.969	4.675
Yield from securities		(3.194)	(8.230)	(8.318)	(14.039)
Interest on loans, financing, debentures and drawee risk	25	169.059	93.693	258.351	238.581
Interest from lease	25	1.013	574	20.973	20.268
Interest referring to related parties and acquisitions	25	(13.062)	4.310	20.355	14.104
Adjustment to present value	25	3.660	4.520	6.999	8.646
Adjustment to fair value	25	(7.686)	1.423	(4.396)	8.698
Expenses with share-based payments	24	16.097	21.184	16.097	21.184
Exchange-rate change	25	17.479	(6.147)	17.149	(9.990)
Mark-to-market - Swap	25	49.215	(12.424)	46.171	(8.161)
Deferred income tax and social contribution	27	(60.711)	-	(106.449)	(34.873)
Write-off of property, plant and equipment and intangible assets		(40)	-	568	913
Provision (reversal of provision) for tax, labor and civil risks	24	(17)	(52)	837	(5.261)
		237.813	39.541	565.305	500.053
Changes in operating assets and liabilities:					
Trade accounts receivable	31	(31.681)	(10.881)	(617.694)	(395.295)
Inventories	7	7.372	(5.089)	(64.672)	34.322
Recoverable taxes	8	(19.419)	(1.196)	(111.240)	90.124
Judicial deposits	21	(17.593)	(1.382)	(48.992)	(1.935)
Other assets	9	(31.972)	(8.006)	(79.336)	(40.527)
Suppliers	14	(28.903)	(8.191)	130.055	96.307
Tax liabilities	31	23.531	520	174.889	(41.979)
Social charges	31	(23.949)	(2.784)	(5.955)	13.610
Other liabilities	20	22.568	(6.770)	15.375	(35.524)
		(100.046)	(43.779)	(607.570)	(280.897)
Interest paid on loans, financing, debentures, leases and acquisitions	13 15 16 19	(137.886)	(78.570)	(262.748)	(228.546)
Income tax and social contribution paid	31	-	-	(24.412)	(61.370)
Net cash invested in operating activities		(119)	(82.808)	(329.425)	(70.760)
CASH FLOW FROM INVESTMENT ACTIVITIES					
Payment upon acquisitions of business, net of cash acquired		-	-	-	(13.364)
Acquisitions of partnerships	31	-	-	(142.000)	-
Acquisition of fixed and intangible assets	31	(40.291)	(27.975)	(127.427)	(135.264)
Prepayment of rental contracts	9	(141.889)	-	(183.327)	-
Securities	5	(1.318.413)	414.034	(1.444.724)	597.272
Dividends received	31	113	4.319	-	-
Advance for future capital increase	31	(295.022)	(105.482)	-	-
Related parties	29	(341.435)	(309.886)	(10.811)	(703)
Net cash invested (generated) in investment activities		(2.136.937)	(24.990)	(1.908.289)	447.941
CASH FLOW FROM FINANCING ACTIVITIES					
Suppliers - Drawee Risk	-	-	-	-	(190.767)
Funding of loans and financing and debentures	15 16	1.342.971	-	1.655.954	447.412
Settlement of swap		(13.308)	(8.868)	(13.308)	(12.249)
Amortization of loans and financing and debentures	15 16	(50.718)	(536)	(663.223)	(325.243)
Payment of acquisitions	31	(309.560)	-	(177.626)	(131.108)
Share redemption payment	20	-	-	(4.552)	(9.431)
Payment of intangible assets	20	(4.581)	(4.723)	(26.267)	(4.723)
Dividends paid	22	-	-	(2.354)	(9.908)
Debits with related parties	29	(220.734)	(65.262)	(5.700)	3.423
Payment of leased assets	13	(5.049)	(3.013)	(25.636)	(25.574)
Capital increase	22.a)	-	205.000	-	205.000
Acquisition of treasury shares	22.c)	-	(24.307)	-	(24.307)
Expenditures with offering of shares		-	(12.208)	-	(12.208)
Shares to subscribe	22.b)	1.500.000	-	1.500.000	-
Net cash generated (invested) by financing activities		2.239.021	86.083	2.237.288	(89.683)
Effects of exchange-rate changes on the cash balance held in foreign currencies		-	-	309	(282)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		101.965	(21.715)	(117)	287.216
Cash and cash equivalents at the beginning of the period	4	41.496	79.931	550.704	263.208
Cash and cash equivalents at the end of the period	4	143.461	58.216	550.587	550.424
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		101.965	(21.715)	(117)	287.216

See the accompanying notes to the financial statements

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Parent Company		Consolidated	
		01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023
Revenues		532.259	126.824	3.310.645	2.839.102
Rendering of services	23	535.858	128.280	3.344.471	2.879.731
Other operating revenues		(487)	-	(487)	-
Revenues from construction of own assets and leasehold improvements		2.490	128	82.629	15.529
Provision for expected credit losses and disallowances	23	(5.602)	(1.584)	(115.968)	(56.158)
Inputs acquired from third parties		(228.594)	(70.478)	(2.117.722)	(1.722.517)
Cost of services rendered		(216.040)	(58.323)	(1.752.882)	(1.492.806)
Materials, energy, outsourced services		(12.362)	(14.391)	(368.607)	(229.627)
Other		(192)	2.236	3.767	(84)
Gross added value		303.665	56.346	1.192.923	1.116.585
Retentions		(36.833)	(20.607)	(137.382)	(122.959)
Depreciation and amortization	24	(36.833)	(20.607)	(137.382)	(122.959)
Net added value		266.832	35.739	1.055.541	993.626
Added value received as transfer		55.726	189.971	60.112	83.214
Equity in net income of subsidiaries	10	(10.670)	124.691	(4.969)	(4.675)
Financial revenues	25	66.396	65.280	65.081	87.889
Total added value		322.558	225.710	1.115.653	1.076.840
Distribution of added value		322.558	225.710	1.115.653	1.076.840
Personnel and charges		38.891	29.870	372.443	349.618
Direct remuneration		32.017	28.067	287.529	273.989
Benefits		5.703	1.336	66.418	58.965
FGTS (SEVERANCE INDEMNITY FUND)		1.171	467	18.496	16.664
Taxes, rates and contributions		(18.115)	11.150	255.673	309.280
Federal		(30.134)	7.436	173.654	238.959
Municipal		12.019	3.714	82.019	70.321
Third-party capital remuneration		288.888	141.500	448.888	341.750
Financial expenses	25	287.081	141.500	436.345	338.809
Expenses with occupation		1.807	-	12.543	2.941
Remuneration of own capital		12.894	43.190	38.649	76.192
Dividends		-	-	-	-
Retained earnings		12.894	43.190	12.894	43.190
Non-controlling interest in retained earnings		-	-	25.755	33.002

See the accompanying notes to the financial statements

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ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.
NOTES TO INTERIM FINANCIAL INFORMATION
FOR THE PERIOD ENDED JUNE 30, 2024
(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".

In the six-month period ended June 30, 2024, the Company's controlling shareholder is The Goldman Sachs Group, Inc. ("Goldman Sachs"), together with Mr. Bruno Lemos Ferrari. On July 10, 2024, the capital increase was approved and the Company informed the market that the shareholders Josephina Fundo de Investimento em Participações Multiestratégia, Josephina II Fundo de Investimento em Participações Multiestratégia and Bruno Lemos Ferrari terminated, on said date, the shareholders' agreement of the Company, entered into on May 7, 2021, causing the Company to no longer have a controlling shareholder or defined control group, as mentioned in Note 32.

The Oncoclínicas Group is an oncology network in Brazil composed of 142 operating units in 2024, operating in 39 cities, located in 14 states and Federal District, in the specialized areas of chemotherapy, diagnostic medicine, radiotherapy, hospitals and oral drugs.

The issue of Company's Interim Financial Information was decided and authorized by the Board of Directors on August 13, 2024.

Corporate restructuring

Continuing with Oncoclínicas Group's strategy in its corporate restructuring project, which covers seeking synergy between its business areas and increasing its operational and financial efficiency, the merger and spin-off movements were carried out during the first six months of 2024, as follows:

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

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

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

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

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

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

Other operations

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

Transactions in progress

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

Floods in Rio Grande do Sul

At the beginning of May 2024, the state of Rio Grande do Sul faced heavy rains that caused serious impacts. The Oncoclínicas Group has 10 units in the region, which represent less than 4% of gross revenue and approximately 1.5% of the total assets of the Oncoclínicas Group, and were not directly affected by the floods.

2. DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES - MATERIAL AND CLARIFYING

2.1. Statement of conformity

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

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

2.2. Basis of preparation

This Interim Financial Information was prepared following preparation basis and accounting policies consistent with those adopted for preparation of financial statements as of December 31, 2023, and should be read together, except for the practices described below, adopted for the six-month period ended June 30, 2024.

2.2.1. Derivatives and use of Hedge Accounting

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

Derivatives

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

Hedge accounting

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

Cash flow hedge

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

Hedge of a net investment in a foreign operation

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

Fair value hedge

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

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

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

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

2.2.2. Loans, financing and debentures

Loans, financing, and debentures are initially recognized at fair value, net of costs incurred in the transaction, and are subsequently measured at amortized cost, except for debts linked to Law 4.131 (Law that regulates the application of foreign capital and remittances of amounts abroad) which, as of January 1, 2024, as a result of the application of the aforementioned hedge accounting policy, are measured at fair value. Any difference between the amounts raised (net of transaction costs) and the value payable is recognized in the statement of income during the period while the loans are outstanding, under the effective interest method.

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

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

2.3. Investments in subsidiaries and consolidation

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

Changes in the six-month period ended June 30, 2024 are as follows:

Investee (%)	06/30/2024			12/31/2023		
	Direct	Indirect	Total	Direct	Indirect	Total
Oncopar Sul Empreendimentos e Participações Ltda. (iii)	100.00	-	100.00	99.99	0.01	100.00
Idengene Medicina Diagnóstica S.A. (iii)	95.39	4.61	100.00	94.42	5.58	100.00
Centro Paulista de Oncologia S.A. (iv)	53.55	46.35	99.90	41.75	58.14	99.89
Centro Mineiro de Infusão S.A. (iv)	100.00	-	100.00	85.08	14.92	100.00
Hematológica – Clínica de Hematologia S.A. (iv)	16.03	83.97	100.00	17.09	82.91	100.00
CECON – Centro Capixaba de Oncologia S.A. (ii)	-	82.50	82.50	-	81.50	81.50
Onco Vida Instituto Especializado de Oncologia Clínica S.A. (iv)	99.60	0.40	100.00	99.54	0.46	100.00
Yukon Participações S.A. (ii)	-	75.00	75.00	-	50.01	50.01
Angará Participações S.A. (ii)	-	75.00	75.00	-	50.01	50.01
Locus Anat. Patol. E Citologia Ltda.)	9.28	90.72	100.00	9.49	90.51	100.00
OC Serviços Ltda. (v)	-	-	-	100.00	-	100.00
AIO Instituto De Câncer De Brasília Ltda. (iii)	0.09	99.91	100.00	-	100.00	100.00
Cetro – Centro de Câncer de Brasília. (iii)	0.82	99.18	100.00	-	100.00	100.00
Oncohemato Recife Ltda. (iii)	-	-	-	-	100.00	100.00
Icb – Instituto De Câncer Do Brasil Participações (iii)	-	-	-	-	100.00	100.00
Céu De Brasília Participações S.A. (iii)	100.00	-	100.00	-	100.00	100.00
Oncobio Serviços de Saúde S.A. – Scp (i)	-	100.00	100.00	-	-	-
Radioterapia Oncoclínicas Recife S.A. – Scp (i)	-	100.00	100.00	-	-	-
Radioterapia Oncoclínicas São Paulo Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CPO – Centro Paraibano de Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
Onco Clínica Recife Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CECON – Centro Capixaba de Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
Aio Instituto De Cancer De Manaus – Scp (i)	-	100.00	100.00	-	-	-
Instituto De Radioterapia Vitória S.A. – Scp (i)	-	100.00	100.00	-	-	-
Onco & Hemato Serviços Médicos S.A. – Scp (i)	-	100.00	100.00	-	-	-
Núcleo de Oncologia de Sergipe S.A. – Scp (i)	-	100.00	100.00	-	-	-
CTR Centro de Tratamento Radioterápico Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Serviços de Atendimento Médico e Diagnóstico Ltda – Scp (i)	-	100.00	100.00	-	-	-
OSTEO – Centro de Diagnóstico da Osteoporose Ltda. – Scp (i)	-	100.00	100.00	-	-	-
COT – Radioterapia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CAM – Clínica de Assistência à Mulher Ltda. – Scp (i)	-	100.00	100.00	-	-	-
GMN – Grupo de Medicina Nuclear Ltda. – Scp (i)	-	100.00	100.00	-	-	-
JPC – Patologia e Análises Clínicas Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Clínica Ressonance S.A. – Scp (i)	-	100.00	100.00	-	-	-
Neon – Núcleo Especializado Em Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Radiocare Serviços Médicos Especializadas Ltda. – Scp (i)	-	100.00	100.00	-	-	-
COT – Centro Oncológico do Triângulo S.A. – Scp (i)	-	100.00	100.00	-	-	-
Instituto De Oncologia Kaplan S.A. – Scp (i)	-	100.00	100.00	-	-	-
Clínica De Radioterapia E Quimioterapia De Presidente Prudente S.A. – Scp (i)	-	100.00	100.00	-	-	-
CTR – Centro de Tratamento Radioterápico de Anápolis Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Giordani e Camicia Serviços Médicos Ltda. – Scp	-	100.00	100.00	-	-	-
CEMISE – Ressonância Magnética e Tomografia Computadorizada Ltda. – Scp	-	100.00	100.00	-	-	-
Hospital de Oncologia do Méier S.A. – Scp (i)	-	100.00	100.00	-	-	-
Itaigara Memorial Hospital Dia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Ira Instituto Roberto Alvarenga Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Oncoclínicas Canoas Clínica de Oncologia Ltda – Scp (i)	-	100.00	100.00	-	-	-
Microimagem Laboratório de Anatomia Patologia e Citopatologia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
CEMISE – Centro De Medicina Integrada De Sergipe Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Idengene Medicina Diagnóstica S.A. – Scp (i)	-	100.00	100.00	-	-	-
Locus Anat. Patol. E Citologia Ltda. – Scp (i)	-	100.00	100.00	-	-	-

Unidade de Oncologia Clínica e Pediátrica Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Cettro – Centro de Câncer de Brasília – Scp (i)	-	100.00	100.00	-	-	-
Centro Paulista De Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
CLION – Clínica de Oncologia Ltda. - Scp (i)	-	100.00	100.00	-	-	-

- (i) It refers to unincorporated joint venture linked to partnerships established in 2024.
(ii) Acquisition of percentage, as mentioned in Note 10.
(iii) Corporate restructuring, as mentioned in Note 01.
(iv) They relate to changes in relative interest due to capital changes between companies within the Group.
(v) Refers to the sale of the Oncoclínicas back office to Accenture Brasil.

2.5 Comparability

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

The reading of the financial information must consider these aspects.

3. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS OF STANDARDS

In the six-month period ended June 30, 2024, the new applicable standards were evaluated and did not have any effects on the disclosed interim financial information. Furthermore, the Company did not adopt the standards issued and not yet effective in advance.

4. CASH AND CASH EQUIVALENTS

Interest earning bank deposits are mainly represented by Bank Deposit Certificates (CDBs) yielding interest corresponding to rates of up to 98.17% as of June 30, 2024 (98.56% as of December 31, 2023) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and banks	4,160	6,108	58,478	59,011
Interest earning bank deposits	139,301	35,388	492,109	491,693
Total cash and cash equivalents	143,461	41,496	550,587	550,704

5. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Fixed income investments	1,592,287	270,680	1,755,236	302,195
Total	1,592,287	270,680	1,755,236	302,195
Current (i)	1,590,318	269,144	1,736,783	210,718
Non-current (ii)	1,969	1,536	18,453	91,477

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.

- (i) The amount of R\$ 1,515,653 refers to investments made in May 2024 by the Company and are linked to the subscription of shares mentioned in Note 22.

The amount of R\$ 81,059 refers to investments made in April 2023 by the subsidiary Multihemo and pledged

as collateral in a loan operation by the subsidiary, maturing in April 2025.

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

The yield of investments in securities is approximately 119.19% of the CDI for June 30, 2024 (104% of the CDI for December 31, 2023).

6. TRADE ACCOUNTS RECEIVABLE

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Clients	245,726	231,097	1,185,397	905,956
Unbilled revenues	193,350	176,044	1,412,018	1,126,097
Total trade accounts receivable and unbilled revenues	439,076	407,141	2,597,415	2,032,053
Provision for expected credit loss (ECL) and disallowance	(23,848)	(17,992)	(267,022)	(174,836)
Total	415,228	389,149	2,330,393	1,857,217
Current	230,192	389,149	1,937,597	1,857,217
Non-current	185,036	-	392,796	-

Trade accounts receivable are denominated in Brazilian reais and mainly refer to services provided to healthcare plans, whose average collection period recorded in the second quarter of 2024 was 122 days (106 days for the period ended December 31, 2023).

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Falling due	342,150	276,252	1,875,830	1,450,828
Overdue (days):				
≤30	26,334	12,307	148,863	132,375
≤60	30,779	44,917	87,910	113,464
≤90	9,519	55,014	104,082	169,892
91–180	7,776	7,475	145,851	76,883
>180	22,518	11,176	234,879	88,611
Total	439,076	407,141	2,597,415	2,032,053

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

	Parent Company	Consolidated
Balance at December 31, 2022	(4,936)	(153,135)
Formation	(3,667)	(132,810)
Reversal	2,762	145,171
Balance at June 30, 2023	(5,841)	(140,774)
Balance at December 31, 2023	(17,992)	(174,836)
Formation	(16,242)	(155,786)
Reversal	10,386	63,600
Balance at June 30, 2024	(23,848)	(267,022)

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

In May 2024, a private debt confession instrument was executed between the Oncoclínicas Group and Unimed of the State of Rio de Janeiro – State Federation of Medical Cooperatives - "Unimed Ferj", due to the transfer of Unimed Rio portfolio to Unimed Ferj.

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

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

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

7. INVENTORIES

The amounts recorded in inventories refer mainly to medicines and hospital supplies. There is no provision for inventory losses and guarantees, considering an average turnover period of approximately 23 days for the second quarter ended June 30, 2024 (20 days for the quarter ended December 31, 2023). Additionally, there are no guarantees provided and/or restrictions on the full use of inventories.

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Medicines	78,466	85,917	232,108	163,192
Material and Personal Protective Equipment (PPE)	10,343	10,264	38,952	43,196
Total	88,809	96,181	271,060	206,388

8. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
IRPJ/CSLL	34,768	22,568	196,421	108,623
Withholding IRRF/CSLL	9,619	5,218	26,169	16,134
PIS/COFINS	18,547	15,730	61,878	49,117
ISSQN	-	-	7,798	-
Payroll taxes	32,250	32,250	32,287	32,287
Other taxes	177	176	1,042	695
Total	95,361	75,942	325,595	206,856

9. OTHER ASSETS

Other assets are shown as follows:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Advances to suppliers	22,026	10,410	81,455	27,213
PERT in consolidation	-	-	1,064	1,064
Disposal of equity interests (a)	9,949	9,551	11,037	10,750
Indemnity assets (b)	9,267	9,117	53,550	37,584
Machinery lease	4,370	2,783	-	-
Sundry advances (c)	159,284	15,867	238,699	55,600
Prepaid expenses	12,277	3,637	19,997	9,238
Other	14,262	396	33,451	19,759
Total	231,435	51,761	439,253	161,208
Current	53,758	20,528	164,880	73,559
Non-current	177,677	31,233	274,373	87,649

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

b) Includes amounts resulting from indemnifiable events by former controlling shareholders of entities acquired by the Group, with R\$ 37,881 related to contingencies, according to Note 21, and R\$ 15,669 related to tax liabilities linked to self-regularization, as disclosed in Note 18.

c) It includes R\$ 65,149, anticipated during the 1st quarter of 2024 for the start of construction under the Built To Suit contract signed in January 2023 between Goiânia Medical Center Ltda (Lessor) and Oncoclínicas do Brasil Serviços Médicos S.A. (Lessee).

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

Includes an amount of R\$ 33,510, prepaid for the start of construction under the Built To Suit contract signed in December 2023 between Castelo Byblos Participações S.A. (Lessor) and Oncoclínicas do

Brasil Serviços Médicos S.A. (Lessee).

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

10. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

a) Breakdown

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Investments	2,541,649	2,351,966	14,727	14,727
Goodwill (i)	1,148,993	1,148,993	-	-
Call options (ii)	31,815	31,815	-	-
Total	3,722,457	3,532,774	14,727	14,727

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

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

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

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

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

Companies	12/31/2022	Capital increase	Equity in net income of subsidiaries	Changes in interest	Transfer	Goodwill	Exchange-rate change	Distribution of dividends	Corporate restructuring	Other	06/30/2023
Chemotherapy	264,632	279,600	112,563	(59,121)	(553)	(22,208)	-	(6,589)	32,397	(2,934)	597,787
Radiotherapy	21,688	20	2,085	-	9	-	-	-	-	-	23,802
Precision medicine	150,616	73,179	(21,693)	-	(560)	-	(387)	-	-	(102)	201,053
Vehicle entities	905,135	107,802	39,603	(51,556)	1,012	-	(52)	-	(48,687)	2,863	956,120
Other	65,649	14,511	(7,867)	-	92	-	-	-	-	29	72,414
Total	1,407,720	475,112	124,691	(110,677)	-	(22,208)	(439)	(6,589)	(16,290)	(144)	1,851,176

Investments	1,434,775										1,876,455
Provision for investment loss	(27,055)										(25,279)

(i) Capital increase

During the six months ended June 30, 2024, capital increases of R\$ 232,319 were made in the Company's direct subsidiaries through the balance of advance for future capital increase.

(ii) Corporate Restructuring

Refers to the partial spin-off of Oncopar Empreendimentos e Participações Ltda and merger by Idengene Medicina Diagnóstica S.A. As a result of the transaction, Oncoclínicas do Brasil Serviços Médicos S.A. became the holder of a 95.44% equity interest in Idengene Medicina Diagnóstica S.A.

Additionally, it refers to the partial spin-off of Unity Participações S.A. and merger by Oncoclínicas do Brasil Serviços Médicos S.A. As a result of the transaction, Oncoclínicas do Brasil Serviços Médicos S.A. became the holder of a 100% equity interest in Céu de Brasília Participações S.A.

(iii) Change in interest

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

In April 2024, Núcleo de Oncologia da Bahia S.A. acquired the equivalent of 24.99% of the shares of Yukon Oncologia e Participações S.A., for R\$ 17,022.

(iv) Distribution of dividends

Dividends allocated by direct subsidiaries are segregated as follows:

	06/30/2024	06/30/2023
Navarra RJ Serviços Oncológicos S.A.	22,524	1,722
Instituto de Oncologia de Ribeirão Preto S.A.	-	22
Centro de Tratamento Oncológico S.A.	-	4,845
Total	22,524	6,589

Main financial information of the investees:

Company	Equity interest of subsidiaries, direct investees						
	June 30, 2024						
	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%	17,013	3,813	13,200	(112)	13,201	(112)
Radioterapia Botafogo S.A.	70.00%	31,705	22,059	9,646	1,252	6,752	876
Centro Mineiro de Infusões S.A.	100.00%	913,080	234,272	678,808	(19,082)	678,809	(19,082)
Núcleo de Oncologia da Bahia Ltda	48.17%	1,013,509	649,120	364,389	(10,922)	175,543	(5,262)
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	188,797	42,443	146,354	718	146,339	718
Oncopar Sul Empreendimentos e Participações Ltda.	100%	73,644	4,564	69,080	1,425	69,079	1,425
Oncologia Participações Ltda.	99.99%	95,044	384	94,660	2,056	94,651	2,056
CPO – Centro Paraibano de Oncologia S.A.	14.00%	48,059	30,424	17,635	783	2,469	110
Oncohematologia Participações Ltda.	99.62%	35,366	822	34,544	711	34,413	708
Oncobio Serviços de Saúde S.A.	100.00%	145,342	53,052	92,290	(2,109)	92,290	(2,109)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	18,587	10,666	7,921	2,850	356	128
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	18,803	13,589	5,214	1,171	5,157	1,158
Centro de Excelência de Radioterapia Oncoclínicas Rio de Janeiro Ltda	50.00%	11,065	4,844	6,221	(2,205)	3,111	(1,103)
Radioterapia Oncoclínicas Recife S.A.	7.00%	52,293	23,093	29,200	39	2,044	3
CGS Faria Lima	99.90%	6,851	3,108	3,743	245	3,739	245
Idengene Medicina Diagnóstica S.A.	95.44%	348,914	99,854	249,060	(36,188)	237,581	(34,437)
Oncoclínicas Participações ES RJ Ltda.	99.99%	169,970	20,047	149,923	16,415	149,911	16,414
Navarra RJ (Leste Fluminense S.A.)	51.00%	235,099	152,926	82,173	16,619	41,908	8,476
Andromeda Participações S.A.	100.00%	188,275	64,711	123,564	(24,543)	123,564	(24,543)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	86,504	37,094	49,410	618	24,710	309
CTC Oncologia S.A.	50.00%	246,968	6,498	240,470	743	120,236	372
Hematológica – Clínica de Hematologia S.A.	16.03%	176,214	164,233	11,981	4,841	1,921	788
Locus Anat. Patol. E Citologia Ltda.	9.28%	14,952	6,401	8,551	(2,834)	793	(263)
Talia Participações Ltda.	99.90%	3,437	2,242	1,195	217	1,194	217
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	222,216	104,983	117,233	8,007	37,101	2,534
Centro Paulista de Oncologia S.A.	53.55%	810,000	508,422	301,578	6,143	161,496	3,288
COTE – Centro Oncológico e Tratamento	100.00%	4,488	2,278	2,210	(2,684)	2,210	(2,684)
Onco Vida – Instituto Especializado de Oncologia Ltda	99.60%	101,398	92,126	9,272	5,244	9,234	5,223
Aliança Instituto de Oncologia	99.54%	103,803	83,571	20,232	2,142	20,138	2,132

Unity Participações S.A.	100.00%	345,402	168,795	176,607	28,296	176,166	28,085
JHSL Consultoria	55.46%	4,470	3,799	671	(60)	372	(33)
Pontus Participações Ltda.	100.00%	40,757	16,700	24,057	(7,974)	24,056	(7,974)
Céu de Brasília Participações S.A.	100.00%	96,964	16,185	80,779	5,748	80,780	9,253
Cettro – Centro de Tratamento Oncológico S.A.	0.82%	153,592	119,275	34,317	4,926	280	39
Instituto De Cancer De Brasília Ltda.	0.09%	154,124	104,534	49,590	882	45	4

Total investment		6,176,705	2,870,927	3,305,778	3,378	2,541,649	(13,041)
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Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	100%	5	15	(10)	(2)	(7)	(2)
Oncoclínicas Centro de Tratamento Oncológico	100%	15,086	20,179	(5,093)	3,108	(5,093)	3,108
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.09%	5	11	(6)	1	(6)	(1)
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	9,427	22,911	(13,484)	636	(11,807)	557
CTR Centro de Tratamento de Anápolis	86.69%	24,561	27,343	(2,782)	(1,490)	(2,412)	(1,291)
Total unsecured liability		49,084	70,459	(21,375)	2,253	(19,325)	2,371
Total direct investments		6,225,789	2,941,386	3,284,403	5,631	2,522,324	(10,670)

Equity position of direct investees

June 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%	16,899	3,980	12,919	1,542	12,919	1,542
Oncoclínica – Centro de Tratamento Oncológico S.A. (CTO)	38.21%	1,051,296	579,909	471,387	41,673	180,136	16,070
Centro Mineiro de Infusões S.A.	69.13%	739,952	115,007	624,945	17,058	432,037	11,792
Oncocentro Imagem Serviços Médicos Ltda.	91.78%	144,820	46,187	98,633	1,520	90,524	1,395
Oncopar Sul Empreendimentos e Participações Ltda.	94.82%	119,653	7,642	112,011	8,296	106,198	7,866
Oncologia Participações Ltda.	92.15%	87,234	241	86,993	1,765	80,164	1,625
CPO – Centro Paraibano de Oncologia S.A.	14.00%	34,652	17,054	17,598	4,808	2,464	673
Oncohematologia Participações Ltda.	99.62%	34,597	796	33,801	(351)	33,671	(350)
Oncobio Serviços de Saúde S.A.	100.00%	124,817	44,997	79,820	(6,150)	79,820	(6,150)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	14,893	6,957	7,936	1,180	357	53
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	14,993	11,568	3,425	1,088	3,388	1,076
Centro Excelência de RT do Rio de Janeiro S.A.	50.00%	11,698	2,162	9,536	(995)	4,769	(497)
Radioterapia Oncoclínicas Recife S.A.	7.00%	53,469	25,027	28,442	(473)	1,991	(33)
CGS Faria Lima	99.90%	4,164	888	3,276	(125)	3,273	(125)
Idengene Medicina Diagnóstica S.A.	94.28%	271,287	61,731	209,556	(23,085)	197,627	(21,693)
Oncoclínicas Participação SP Ltda.	45.79%	-	-	-	6,426	-	2,942
Oncoclínicas Participações ES RJ Ltda.	99.99%	78,968	11	78,957	14,416	78,955	14,414
Navarra RJ (Leste Fluminense S.A.)	51.00%	161,015	53,729	107,286	20,576	54,706	14,179
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	81,516	35,619	45,897	(157)	22,952	(922)
CTC Oncologia S.A.	50.00%	246,105	4,376	241,729	6,454	120,889	3,227
Hematológica - Clínica de Hematologia S.A.	100.00%	62,279	36,618	25,661	5,116	25,661	5,116
Locus Anat. Patol. e Citologia Ltda.	9.49%	9,762	3,843	5,919	(2,802)	562	(361)
Talia Participações Ltda.	99.90%	15	3	12	(1)	13	(1)
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	161,791	61,264	100,527	7,330	31,814	2,320
Centro Paulista de Oncologia S.A.	41.75%	1,044,374	785,297	259,077	22,334	108,364	12,878
COTE – Centro Oncológico e Tratamento	100.00%	2,600	1,481	1,119	(1,232)	1,120	(1,232)
Onco Vida Brasília	45.80%	87,849	67,042	20,807	3,819	9,530	712
Aliança Oncologia – Head office	45.80%	130,092	78,504	51,588	7,939	23,627	48
Unity Participações S.A.	100.00%	470,465	301,845	168,620	60,516	168,924	60,516
Total investment		5,261,255	2,353,778	2,907,477	198,485	1,876,455	127,080

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	68.06%	1	2	(1)	(2)	(1)	(2)
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.09%	7	10	(3)	(1)	(3)	(1)

Pontus Participações Ltda.	50.01%	8,388	56,252	(47,864)	(2,893)	(23,935)	(1,447)
JHSL Consultoria S.A.	55.46%	134	2,549	(2,415)	(1,676)	(1,340)	(939)
Total unsecured liability		8,530	58,813	(50,283)	(4,572)	(25,279)	(2,389)
Total direct investments		5,269,785	2,412,591	2,857,194	193,913	1,851,176	124,691

11. PROPERTY, PLANT AND EQUIPMENT

Description	Annual average depreciation rates	Parent Company			
		06/30/2024		12/31/2023	
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	10%	61,965	(26,095)	35,870	38,150
Facilities	10%	729	(567)	162	193
Furniture and fixtures	10%	6,294	(3,942)	2,352	2,537
Computers and peripherals	20%	18,293	(9,808)	8,485	8,014
Leasehold improvements	10%	60,964	(27,411)	33,553	15,628
Land	-	986	-	986	986
Constructions in progress	-	11,566	-	11,566	26,282
Total		160,797	(67,823)	92,974	91,790

Description	Annual average depreciation rates	Consolidated			
		06/30/2024		12/31/2023	
		Cost	Accumulated depreciation	Balance	Balance
Machinery and equipment	10%	573,811	(263,722)	310,089	317,007
Facilities	10%	11,790	(7,507)	4,283	4,780
Furniture and fixtures	10%	71,930	(40,299)	31,631	30,244
Computers and peripherals	20%	73,679	(43,170)	30,509	28,148
Leasehold improvements	10%	577,026	(186,397)	390,629	320,244
Vehicles	20%	659	(659)	-	-
Land	-	5,396	-	5,396	5,396
Constructions in progress	-	131,830	-	131,830	124,271
Total		1,446,121	(541,754)	904,367	830,090

On June 30, 2024, the balance of property, plant and equipment pledged as collateral was R\$ 8,049 (R\$ 12,414 on December 31, 2023). Management has not identified significant differences in the economic useful lives of the assets part of its property, plant and equipment and of its subsidiaries.

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

	Parent Company							
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Construction in progress	Land	Total
Balance at December 31, 2022	32,697	202	1,592	4,890	11,146	4,560	986	56,073
Acquisitions	61	-	10	1,798	128	927	-	2,924
Depreciation	(2,069)	(23)	(177)	(968)	(753)	-	-	(3,990)
Transfers	-	-	-	-	(603)	603	-	-
Balance at June 30, 2023	30,689	179	1,425	5,720	9,918	6,090	986	55,007
Balance at December 31, 2023	38,150	193	2,537	8,014	15,628	26,282	986	91,790
Acquisitions	103	-	106	1,763	146	2,344	-	4,462
Depreciation	(2,994)	(31)	(291)	(1,293)	(2,772)	-	-	(7,381)
Corporate restructuring	-	-	-	1	-	-	-	1
Transfers	611	-	-	-	20,551	(17,060)	-	4,102
Balance at June 30, 2024	35,870	162	2,352	8,485	33,553	11,566	986	92,974

									Consolidated
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Vehicles	Land	Construction in progress	Total
Balance at December 31, 2022	223,965	6,434	52,306	22,636	306,830	87	4,954	89,571	706,783
New companies	684	8	44	9	74	-	-	-	819
Acquisitions	40,349	143	2,627	5,850	15,529	-	-	26,380	90,878
Depreciation	(18,597)	(504)	(2,803)	(3,565)	(19,091)	(1)	-	(3)	(44,564)
Write-offs	(17)	-	(83)	(807)	(6)	-	-	-	(913)
Transfers	45,160	(801)	(24,624)	282	24,793	(86)	-	(44,724)	-
Balance at June 30, 2023	291,544	5,280	27,467	24,405	328,129	-	4,954	71,224	753,003
Balance at December 31, 2023	317,007	4,780	30,244	28,148	320,244	-	5,396	124,271	830,090
Acquisitions	9,355	3	3,628	6,731	7,663	-	-	74,964	102,344
Depreciation	(22,864)	(500)	(2,273)	(4,430)	(18,734)	-	-	-	(48,801)
Write-offs	(21)	-	18	(22)	(4)	-	-	-	(29)
Transfers	6,612	-	14	82	81,460	-	-	(67,405)	20,763
Balance at June 30, 2024	310,089	4,283	31,631	30,509	390,629	-	5,396	131,830	904,367

The Company evaluated the impairment indicators and for the six-month period ended June 30, 2024, indications of recognition of provision for impairment of assets were not detected.

12. INTANGIBLE ASSETS

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

The amounts recorded in intangible assets are as follows:

Description	Annual rates of amortization	Parent Company			
				06/30/2024	12/31/2023
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	117,488	(43,083)	74,405	79,791
Exclusivity right	20%	40,565	(31,380)	9,185	12,031
Software development	-	56,515	-	56,515	34,748
Goodwill	-	9,585	-	9,585	9,585
Partnership agreement	8.33%	282,255	(26,222)	256,033	262,514
Trademarks and patents	-	358	-	358	358
Intellectual property	20%	92,144	(24,232)	67,912	71,755
Total		598,910	(124,917)	473,993	470,782

Description	Annual rates of amortization	Consolidated			
				06/30/2024	12/31/2023
		Cost	Accumulated amortization	Balance	Balance
Systems and applications	20%	245,394	(88,944)	156,450	169,832
Exclusivity right	20%	163,275	(103,217)	60,058	73,407
Software development	-	82,657	-	82,657	64,902
Goodwill	-	2,674,579	-	2,674,579	2,669,970
Partnership agreements	8.33%	1,530,332	(94,947)	1,435,385	1,137,480
Trademarks and patents	-	779	-	779	779
Intellectual property	20%	94,890	(24,498)	70,392	74,234
Total		4,791,906	(311,606)	4,480,300	4,190,604

There are no rights pledged in guarantee as of June 30, 2024 and December 31, 2023. The Company's management did not identify significant differences in the economic useful life of the assets that comprise its intangible assets and those of its subsidiaries.

	Parent Company							
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual Property	Partnership agreement	Total
Balance at December 31, 2022	9,724	52,136	9,585	24,223	270	85,119	76,374	257,431
Acquisition	4,030	19,770	-	5,321	-	1,251	-	30,372
Present value evaluation	-	-	-	(4,950)	-	-	-	(4,950)
Amortization	(3,039)	-	-	(3,160)	-	(5,348)	(928)	(12,475)
Write-offs	-	(937)	-	(7,842)	-	(2,840)	-	(11,619)
Transfers	25,898	(25,898)	-	-	-	-	-	-
Balance at June 30, 2023	36,613	45,069	9,585	13,592	270	78,182	75,446	258,757
Balance at December 31, 2023	79,791	34,748	9,585	12,031	358	71,755	262,514	470,782
Acquisitions	1,664	34,132	-	33	-	-	-	35,829
Amortization	(15,312)	-	-	(2,879)	-	(3,843)	(6,481)	(28,515)
Write-offs	(1)	-	-	-	-	-	-	(1)
Transfers	8,263	(12,365)	-	-	-	-	-	(4,102)
Balance at June 30, 2024	74,405	56,515	9,585	9,185	358	67,912	256,033	473,993

	Consolidated							
	Systems and applications	Software under development	Partnership agreement (i)	Goodwill (iii)	Exclusivity right (ii)	Trademarks and patents	Intellectual Property	Total
Balance at December 31, 2022	33,162	136,823	1,001,670	2,569,448	85,087	819	87,455	3,914,464
Acquisitions	4,399	26,722	140,161	20,242	52,785		1,251	245,560
Present value evaluation	-	-	(16,817)	-	(14,088)		-	(30,905)
Amortization	(5,990)	(37)	(14,544)	-	(19,526)		(5,347)	(45,444)
Exchange-rate change	-	-	-	(2,566)	-		-	(2,566)
Other	-	-	-	(469)	-		-	(469)
Write-offs	-	(2,965)	(1)	-	(923)	(30)	(2,840)	(6,759)
Transfers	36,580	(36,716)	137	-	-	-	(1)	-
Balance at June 30, 2023	68,151	123,827	1,110,607	2,586,655	103,335	790	80,518	4,073,881
Balance at December 31, 2023	169,832	64,902	1,137,480	2,669,970	73,407	779	74,234	4,190,604
Acquisitions	2,632	51,787	314,896	-	355	-	-	369,670
Amortization	(29,282)	-	(16,991)	-	(13,704)	-	(3,842)	(63,819)
Write-offs	-	(1)	-	-	-	-	-	(1)
Exchange-rate change	-	-	-	4,621	-	-	-	4,621
Other	-	-	-	(12)	-	-	-	(12)
Transfers	13,268	(34,031)	-	-	-	-	-	(20,763)
Balance at June 30, 2024	156,450	82,657	1,435,385	2,674,579	60,058	779	70,392	4,480,300

(i) Partnership agreements

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

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

(ii) Exclusivity right

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

(iii) Goodwill

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

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

13. RIGHT-OF-USE AND LEASE LIABILITIES

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

13.1. Right-of-use assets

	Parent Company
Balance at December 31, 2022	12,363
Addition	2,371
Amortization	(4,141)
Balance at June 30, 2023	10,593
Balance at December 31, 2023	14,693
Addition	11,514
Amortization	(938)
Write-off	(336)
Balance at June 30, 2024	24,933

	Consolidated		
	Real estate	Machinery and equipment	Total
Balance at December 31, 2022	374,891	8,931	383,822
Addition	36,767	-	36,767
Write-off	(189)	-	(189)
Amortization	(32,949)	-	(32,949)
Balance at June 30, 2023	378,520	8,931	387,451
Balance at December 31, 2023	396,061	8,931	404,992
Addition	29,071	-	29,071
Amortization	(24,762)	-	(24,762)
Write-off	(538)	-	(538)
Balance at June 30, 2024	399,832	8,931	408,763

13.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments as discounted through the average incremental rate of 16.39% p.a. as of June 30, 2024 (15.59% p.a. for December 31, 2023). Due to the maturity and renewal of some lease contracts, they were remeasured at the new monthly amount, which additional amounts were classified as addition.

	Parent Company	Consolidated
Balance at December 31, 2022	13,990	368,830
Write-off	-	(211)
Addition	2,371	36,767
Principal payments	(3,013)	(25,574)
Interest payment	(882)	(19,116)
Interest incurred	574	20,268
Balance at June 30, 2023	13,040	380,964
Balance at December 31, 2023	22,356	412,345
Addition	11,514	29,071
Write-offs	(376)	(580)
Principal payments	(5,049)	(25,636)
Interest payment	(2,759)	(23,358)
Interest incurred	1,013	20,973
Balance at June 30, 2024	26,699	412,815
Current	9,540	60,442
Non-current	17,159	352,373

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

	Parent Company	Consolidated
2024	6,703	45,062
2025	10,026	82,102
2026	4,409	70,124
2027	2,607	63,637
>2028	17,543	493,603
Total	41,288	754,528
Embedded interest	(14,589)	(341,713)
Lease liabilities	26,699	412,815

Although the accounting methodology used by the Company is in line with the rule provided for in CPC 06(R2) /IFRS 16, it generates distortions in the information to be provided due to the mismatching between the cash flow and present value, considering the current reality of interest rates term in the Brazilian economic environment. Thus, the Company recalculated the depreciation and financial charges for the total effective period of the active agreements on June 30, 2024, based on a future cash flow that incorporates the inflationary expectation (nominal flow).

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

	Parent Company		Consolidated	
	IFRS 16	Projected inflation	IFRS 16	Projected inflation
Right-of-use assets, net	24,933	27,676	408,763	523,217
Lease liabilities	26,699	29,636	412,815	534,563
Depreciation expenses	(938)	(5,623)	(24,762)	(30,657)
Financial expenses	(1,013)	(1,225)	(20,973)	(25,966)

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

14. SUPPLIERS

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

15. LOANS AND FINANCING

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

Description	Index / Interest	Final maturities	Parent Company		Consolidated	
			06/30/2024	12/31/2023	06/30/2024	12/31/2023
Financing	CDI+2.5–5% p.a. IPCA+1–2.8% p.a. 4.75–11.67% p.a.	08/15/2031	-	-	46,673	50,620
CCB / Working capital (i)	CDI+0.75–9.38% p.a. IPCA+1.21–2,011% p.a. 8.60–27.87% p.a.	05/22/2028	569,721	190,917	1,080,383	406,279
CRI	CDI+1.16–1.91% p.a.	10/17/2033	1,485,634	1,500,397	1,485,634	1,500,397
Law 4131 (ii)	CDI+1.73–1.95% p.a.	01/30/2025	198,124	47,375	226,653	376,266
FINEP (iii)	TJLP+0.5% p.a.	12/15/2031	61,353	65,245	61,354	65,245
			2,314,832	1,803,934	2,900,697	2,398,807
Current			636,778	203,009	776,356	351,063
Non-current			1,678,054	1,600,925	2,124,341	2,047,744

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

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

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

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

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

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

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

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

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

Derivative instruments – swap	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current and non-current assets	26,808	36,951	28,717	36,951
Current and non-current liabilities	25,764	-	25,764	1,623
Total loans, financing and debt securities, net of swaps	2,313,788	1,766,983	2,897,744	2,363,479

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

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

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

	Parent Company	Consolidated
Balance at December 31, 2022	559,621	1,360,179
New companies	-	2,753
Additions	-	447,412
Interest incurred	36,276	95,422
Amortization of loan costs	1,286	2,623
Payment of principal	(536)	(325,243)
Exchange-rate change	163	(3,843)
Payment of financial charges	(25,717)	(72,171)
Balance at June 30, 2023	571,093	1,507,132
Balance at December 31, 2023	1,803,934	2,398,807
Additions	547,862	862,586
Interest incurred	96,861	128,629
Amortization of loan cost	5,148	6,519
Payment of principal	(50,718)	(373,979)
Adjustment to fair value	(9,034)	(9,034)
Exchange-rate change	9,589	14,274
Payment of financial charges	(88,810)	(127,105)
Balance at June 30, 2024	2,314,832	2,900,697

Loan and financing settlement flow is as follows:

Settlement flow	Parent Company	Consolidated
2024	478,835	563,547
2025	309,704	392,874
2026	66,407	408,794
2027	243,679	288,234
2028	218,597	239,758
2029 onwards	997,610	1,007,490
Total	2,314,832	2,900,697

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

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

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

Loan cost capitalized

For the six-month period ended June 30, 2024, the Company capitalized interest on loans attributed to qualifying assets totaling R\$ 3,245 (R\$ 5,224 as of June 30, 2023).

16. DEBENTURES

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Debentures	1,565,452	749,610	2,267,667	1,744,323
Total	1,565,452	749,610	2,267,667	1,744,323
Current	28,123	8,888	91,458	55,967
Non-current	1,537,329	740,722	2,176,209	1,688,356

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

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

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

Changes in debenture balances in the six-month periods ended June 30, 2024 and June 30, 2023 for the Group are as follows:

	Parent Company	Consolidated
Balance at December 31, 2022	746,260	1,745,163
Amortization of debenture costs	1,116	1,960
Interest incurred	55,015	131,590
Payment of financial charges	(51,971)	(130,319)
Balance at June 30, 2023	750,420	1,748,394

Balance at December 31, 2023	749,610	1,744,323
Additions	795,109	793,368
Amortization of debenture cost	1,279	2,099
Interest incurred	65,771	124,349
Payment of principal	-	(289,244)
Payments of financial charges	(46,317)	(107,228)
Balance at June 30, 2024	1,565,452	2,267,667

The settlement flow can be demonstrated as follows:

Settlement flow	Parent Company	Consolidated
2024	28,123	50,979
2025	-	189,566
2026	-	189,566
2027	628,694	818,260
2028	56,572	167,234
>2029	852,063	852,062
Total	1,565,452	2,267,667

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

17. SOCIAL CHARGES

The amounts recorded as social charges are stated as follows:

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Salaries, social charges, and other remuneration (a)	34,218	58,600	123,019	129,407
Share-based payment program (b)	7,632	5,538	7,632	5,538
Total	41,850	64,138	130,651	134,945
Current	34,218	58,600	123,019	129,407
Non-current	7,632	5,538	7,632	5,538

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

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

18. TAX LIABILITIES

The amounts recorded as taxes payables are stated as follows:

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
WITHHOLDING INCOME TAX (IRRF)	5,615	4,987	9,217	8,306
ISSQN	13,131	12,490	56,609	39,782
PIS and COFINS	2,748	116	46,285	25,905
Federal withholdings	1,015	183	6,023	3,148
Taxes in installments (i)	20,649	941	124,522	14,680
TAX ON FINANCIAL OPERATIONS (IOF)	2,649	3,428	3,098	3,763
Other	968	1,099	3,637	5,726
Total	46,775	23,244	249,391	101,310
Current	42,418	22,120	199,195	89,637
Non-current	4,357	1,124	50,196	11,673

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Municipal	941	941	1,071	1,280
Federal (a)	19,708	-	123,451	13,400
Total	20,649	941	124,522	14,680

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

The Group recorded an amount of R\$ 117,733 under federal installment payment, of which R\$ 93,562 refers to Income Tax/Social Contribution and PIS/COFINS obligations that were provisioned as of December 31, 2023 (presented net of the amounts recoverable of the same nature, due to the Company’s expectation of offsetting the balances with the respective balances of recoverable taxes). The effect on the statement of income for the quarter was R\$ 8,625. Of the total recognized values, the amount of R\$ 15,669 was recorded as a contra entry to indemnifiable assets, considering that they will be indemnified by the sellers of the acquired companies, as mentioned in Note 09. Finally, the Company will use deferred tax credits on tax losses and negative social contribution basis in the amount of R\$ 54,267 to offset the balances included in the “Self-Regularization” program.

19. ACCOUNTS PAYABLE FOR ACQUISITIONS

Subsidiaries and associated companies acquired	Parent Company	
	06/30/2024	12/31/2023
Centro Paulista de Oncologia S.A.	1,358	2,196
Núcleo de Oncologia da Bahia S.A.	44,565	43,217
Aliança Instituto de Oncologia S.A.	67,934	65,662
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	36,898	35,663
Oncoclínica – Centro de Tratamento Oncológico S.A.	-	307,198
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	11,874	11,498
CTR - Centro de Tratamento Radioterápico Ltda.	3,289	3,039
Total	165,918	468,473
Current	56,006	54,828
Non-current	109,912	413,645

Subsidiaries and associated companies acquired	Consolidated	
	06/30/2024	12/31/2023
Multihemo Serviços Médicos S.A.	72,737	72,436
Hospital de Oncologia do Méier	15,403	14,642
Pro Onco Centro de Tratamento Oncológico S.A.	3,260	3,170
Instituto Materno Infantil de Minas Gerais S.A.	25,608	25,066
Centro Paulista de Oncologia S.A.	1,358	2,196
CPO – Centro Paraibano de Oncologia S.A.	17,785	17,128
Hematológica – Clínica de Hematologia S.A.	27,140	26,449
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	11,874	11,498
CTR - Centro de Tratamento Radioterápico Ltda.	3,289	3,039
CAM/CLION Group	52,065	83,732
Cemise Group	-	6,156
Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda	-	5,050
Complexo Hospitalar Uberlândia S.A.	63,456	59,771
UMC Imagem Ltda. and Instituto do Coração do Triângulo Mineiro Ltda.	1,796	1,707
Medsir	671	1,479
Clínica de Mastologia da Bahia S.A.	694	655
Aliança Instituto de Oncologia S.A.	68,248	65,965
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	37,068	35,827
Cardiomobile Cardiologia Móvel Ltda.	535	520
Instituto Paulista de Oncologia e Cuidados Paliativos Ltda	2,598	5,463
Onkos Participações Oncologia Ltda	49,733	99,499
Núcleo de Oncologia da Bahia S.A.	44,565	43,217
Oncoclínicas Participações Minas Gerais S.A.	5,054	4,818
Radiogroup Participações S.A.	-	880
Utraimagem Ltda	1,357	1,320
Giordani Camicia Serviços Médicos Ltda – Kaplan Uruguaiana	623	804
Oncohemato Recife Ltda. (i)	114,541	-
Total	621,458	592,487
Current	120,186	162,056
Non-current	501,272	430,431

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

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

	Parent Company	
	06/30/2024	12/31/2023
Accounts payable from acquisition of interest	14,680	321,268
Put options (a)	44,565	43,217
Earnouts (b)	106,673	103,988
Total acquisitions payable	165,918	468,473

	Consolidated	
	06/30/2024	12/31/2023
Accounts payable from acquisition of interest	230,322	160,147
Put options (a)	91,066	95,235
Earnouts (b)	300,070	337,105
Total acquisitions payable	621,458	592,487

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

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

Accounts payable for acquisitions of Companies include Purchase and Sale Agreements resulting from withholding of installments of the amount payable. These amounts incur financial charges based on the change of the 100% CDI and/or IPCA and IGP-M rates.

The Company, in certain business combination processes, established contingent consideration clauses, which were determined based on the respective fair values, whose amount as of June 30, 2024 is R\$ 346,571 (R\$ 389,123 as of December 31, 2023).

Changes in accounts payable for acquisitions are as follows:

	Parent Company	Consolidated
Balance at December 31, 2022	103,948	769,867
Additions	-	256,610
Price adjustment	-	54
Interest incurred	2,571	22,505
Call options	-	492
Adjustment to present value (ii)	2,444	6,115
Adjustment to fair value (ii)	1,423	8,698
Payment of principal	-	(175,008)
Interest payment	-	(6,940)
Corporate restructuring	46,044	-
Balance at June 30, 2023	156,430	882,393

Balance at December 31, 2023	468,473	592,487
Additions (i)	11	325,185
Interest incurred	5,450	20,949
Adjustment to present value (ii)	196	2,882
Adjustment to fair value (ii)	1,348	4,638
Payment of principal	(309,560)	(319,626)
Payment of financial charges	-	(5,057)
Balance at June 30, 2024	165,918	621,458

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

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

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

Settlement flow	Parent Company	Consolidated
2024	53,002	76,171
2025	11,853	164,763
2026	13,097	162,438
2027	7,341	21,216
2028	80,625	81,808
2029	-	57,792
>2030	-	57,270
Total	165,918	621,458

20. OTHER LIABILITIES

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Exclusivity right (a)	6,350	7,626	37,618	48,099
Redemption of shares (c)	113	113	11,073	15,625
Partnership payable CSSJ	-	-	16,970	16,970
HSI operation	-	-	13,209	-
Obligation payable - Fundação Ary	999	1,341	999	1,341
Dana Farber (b)	54,581	47,985	54,581	47,985
Other accounts payable	26,652	1,867	34,559	5,799
Total	88,695	58,932	169,009	135,819
Current	40,795	18,122	99,174	74,659
Non-current	47,900	40,810	69,835	61,160

a) Balance payable referring to the exclusivity right of medical services, whose purpose is to maintain the staff of professionals with excellence in medical services and market reference as contracts entered into among the parties.

b) Balance payable referring to the intangible assets recognized pursuant to the contract with Dana Farber Institute.

c) Balance payable for the redemption of shares, referring to the shareholders' agreement, in which the

Oncoclínicas Group approves the redemption of all preferred shares, with the consequent cancellation of said shares, without a reduction in capital, as well as the extinction of the class of redeemable preferred shares, by the non-controlling shareholders of the following entities controlled by the Group.

21. PROVISION FOR TAX, LABOR AND CIVIL RISKS

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

The provision for risks was as follows:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Civil	-	2	24,340	24,465
Tax	9,267	9,117	17,029	16,786
Labor	478	493	9,727	9,299
	9,745	9,612	51,096	50,550

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

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

The Group recorded R\$ 37,851 referring to lawsuits related to the business combination, whose respective triggering events are prior to the acquisition date of said subsidiary by the Oncoclínicas Group. The total amount of said claims is payable by the sellers to the Group and, therefore, the recognition of this amount was made against the indemnity asset during the measurement period, as provided for by IFRS 3/CPC 15.

	Parent Company	Consolidated
Balance at December 31, 2022	82	61,618
Restatement of indemnifiable asset	-	(1,289)
Reversal of provision	(66)	(7,566)
Formation	14	2,305
Balance at June 30, 2023	30	55,068
Balance at December 31, 2023	9,612	50,550
Restatement of indemnifiable asset	150	(291)
Reversal of provision	(81)	(885)
Formation	64	1,722
Balance at June 30, 2024	9,745	51,096

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

Possible losses, not provisioned

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

	Consolidated	
	06/30/2024	12/31/2023
Civil (i)	49,695	46,751
Labor (ii)	15,716	18,417
Tax (iii)	14,533	4,369
	79,944	69,537

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

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

(iii) Tax provision is related to the collection of allegedly unpaid or underpaid taxes. In the judicial level, a tax execution stands out for the collection of PIS, COFINS, CSLL, and IRPJ previously included in the installment payment plan regulated by Law 11941/09. In the administrative level, there are assessments drawn up by the Brazilian Federal Revenue Service alleging non-payment of social security contributions and third-party contributions applicable to the payroll of employees, with the imposition of fines and interest. Finally, it is worth highlighting the assessment issued by the Brazilian Federal Revenue Service alleging incorrect tax classification of an imported product, which resulted in additional charges of IPI, PIS, COFINS on imports and fines. Defenses or appeals were submitted in all cases, which are awaiting decision.

Approximately R\$ 14,200 of the possible tax loss actions, if confirmed, will be classified as compensable losses, as they are related to events that occurred prior to the date of acquisition of the companies by the Oncoclínicas Group.

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

As of June 30, 2024 and December 31, 2023, judicial deposits are stated as follows:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Civil	-	-	190	5
Tax (i)	26,448	9,210	65,168	17,309
Labor (ii)	411	56	2,268	1,320
Total	26,859	9,266	67,626	18,634

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

(i) Oncoclínicas understands that debts from the period from November 2023 to March 2024 are eligible for inclusion in the Self-Regularization Program. To this end, we have suspended the payment of federal tax debts for inclusion in the program. In view of the RFB's opposing understanding, we filed a Writ of Mandamus to seek the right to include such debts in the program. Due to the judicial discussion, it was necessary for us to deposit the principal value of the taxes owed, along with any fines and interest, judicially, thus guaranteeing the total amount of the debt. Therefore, the amounts of fines and interest

deposited in the judicial account were provisioned. The chances of success are possible and there is an expectation of lifting the full amounts of fines and interest, adjusted by the Selic rate, in case of success of the thesis. The total amount deposited for this discussion is R\$ 47,562;

Judicial deposits in proceedings for payment into court that aim to avoid the collection of ICMS tax higher than the amount due on the imports of surgical equipment, the total amount of the deposits reaches R\$ 9,467;

Partial deposit of PIS/COFINS and Income Tax/CSLL in the records of proceedings that discuss tax theories aiming to reduce the calculation basis of said taxes, totaling R\$ 5,595 in deposit;

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

22. SHAREHOLDERS' EQUITY

(a) Capital

As of June 30, 2024, Company's capital totals R\$ 2,454,716 fully paid-up (R\$ 2,454,716 as of December 31, 2023) represented by 527,481,598 (five hundred twenty-seven million, four hundred eighty-one thousand and five hundred ninety-eight) common shares (527,481,598 common shares as of December 31, 2023).

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

Shareholder	Position on June 30, 2024		Position on December 31, 2023	
	Voting capital	Common shares	Voting capital	Common shares
Goldman Sachs	45.48%	239,883,512	45.48%	239,883,512
Bruno Ferrari	3.10%	16,403,879	3.10%	16,403,879
Management	0.75%	3,944,586	0.75%	3,944,586
Treasury	3.62%	19,076,007	3.64%	19,196,692
Free Float	47.05%	248,173,614	47.03%	248,052,929
	100.00%	527,481,598	100.00%	527,481,598

b) Shares to subscribe

On May 22, 2024, the private subscription of new shares of the Company was approved within the authorized capital limit totaling R\$ 1,500,000 (one billion, five hundred million reais), corresponding to 115,384,616 (one hundred and fifteen million, three hundred and eighty-four thousand, six hundred and sixteen) new common shares, registered, book-entry and with no par value, at the issue price of R\$ 13.00 (thirteen reais) per each new share.

In the context of the capital increase, the investors Quíron Fundo de Investimento em Participações Multiestratégia, equity investment fund and Tessália Fundo de Investimento em Participações Multiestratégia, equity investment fund, ("Investors") have committed to subscribe for new shares in the amount of up to R\$ 1,000,000 (one billion and one reais). Furthermore, Mr. Bruno Lemos Ferrari, CEO, Vice-President of the Board of Directors, informed the Company that he would subscribe new shares totaling up to R\$ 500,000 (five hundred million and seven reais).

Josephina Fundo de Investimento em Participações Multiestratégia and Josephina II Fundo de Investimento em Participações Multiestratégia also informed the Company that they have committed to transfer all of their respective preemptive rights to the Investors, in the context of the capital increase.

The other shareholders of the Company at the closing of the B3 trading session on May 27, 2024, had, in accordance with article 171 of Law 6.404/76, the period from May 28, 2024 (inclusively) to June 26, 2024 (inclusively) to exercise their respective preemptive right in the subscription of new shares, proportionally to the number of shares issued by the Company held by the respective shareholder on the cut-off date.

As per note No. 32, on July 10, 2024, the Company's Board of Directors approved the capital increase approved by the Board of Directors on May 22, 2024, through the issue of 115,384,616 (one hundred and fifteen million, three hundred and eighty-four thousand, six hundred and sixteen) new shares, in the total amount of R\$ 1,500,000 (one billion, five hundred million reais), of which R\$ 807,692 (eight hundred and seven million, six hundred and ninety-two thousand reais) were allocated to the capital reserve.

c) Treasury shares

During the six-month period ended June 30, 2024, 120,685 shares (one hundred and twenty thousand six hundred and eighty-five shares) were settled due to the exercise of the share-based payment program.

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

	Unit price	Number of shares	Total
Balance at December 31, 2023	5.40213	19,196,692	103,703
Settled during the period	9.60351	(120,685)	(1,159)
Balance at June 30, 2024	5.37555	19,076,007	102,544

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.

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

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

The Company recognized in the shareholders' equity, in the amount of R\$ 12,844 as of June 30, 2024 (R\$ 19,366 as of June 30, 2023) derived from options vested in the period.

During the six-month period ended June 30, 2024, the Company settled a total of 120,685 shares (one hundred twenty thousand six hundred eighty-five) related to shares vested and granted a total of 1,241,158 (one million two hundred and forty-one thousand one hundred and fifty-eight) in stock options. The fair value of the options upon settlement was R\$ 1,159.

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

	Options
Balance at December 31, 2023	50,502,452
Settled during the period	(120,685)
Granted during the period	(1,241,158)
Balance at June 30, 2024	49,140,609

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

i. The amount of R\$ 13,031 refers to the acquisition of a percentage of the company Angará Participações S.A. by the companies Aliança and Onco Vida, in March 2024, as presented in Note 10.

Additionally, the amount of R\$ 17,001 refers to the acquisition of a percentage of the company Yukon Oncologia e Participações S.A. by the company Núcleo de Oncologia da Bahia S.A.

ii. During the six-month period ended June 2024, there were transactions between partners that had an effect on the Shareholders' Equity of the parent company of R\$ 640 and R\$ 517 in non-controlling shareholders.

23. REVENUES

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

Description	Parent Company			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2023	04/01/2023– 06/30/2023
Gross revenue:				
Health services	535,858	128,280	275,879	69,473
Sales taxes and other deductions:				
PIS on sales	(3,360)	(804)	(1,591)	(429)
COFINS on sales	(15,620)	(3,710)	(7,995)	(1,980)
ISS on sales	(12,015)	(3,710)	(6,105)	(1,979)
Provision for expected credit loss and disallowance	(5,602)	(1,584)	(1,935)	(1,415)
	(36,597)	(9,808)	(17,626)	(5,803)
Net revenue	499,261	118,472	258,253	63,670

Description	Consolidated			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Gross revenue:				
Health services	3,344,471	2,879,731	1,723,653	1,484,136
Sales taxes and other deductions:				
PIS on sales	(22,159)	(18,322)	(11,072)	(9,672)
COFINS on sales	(98,055)	(82,169)	(48,119)	(42,066)
ISS on sales	(81,993)	(70,100)	(42,746)	(35,364)
Provision for expected credit loss and disallowance	(115,968)	(56,158)	(54,086)	(37,511)
	(318,175)	(226,749)	(156,023)	(124,613)
Net revenue	3,026,296	2,652,982	1,567,630	1,359,523

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

The concentration of the Company's gross revenue is distributed in such a way that, in the six-month period ended June 30, 2024, only one customer concentrated a share greater than 13% of gross revenue and all other customers, if analyzed individually, were responsible for volumes below 10% of the Company's total net revenue. Furthermore, the two customers with the highest concentration combined account for less than 23% of the Company's total gross revenue.

24. COSTS AND EXPENSES BY TYPE

	Parent Company			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Medical and medication costs	(225,882)	(70,469)	(117,225)	(33,279)
Personnel and charges	(132,121)	(108,654)	(45,863)	(59,381)
Stock option plan expense	(16,097)	(21,184)	(10,323)	(13,264)
Outsourced services	(72,532)	(29,326)	(46,947)	(14,044)
Rent and condominium	(2,256)	(723)	(1,067)	(290)
Infrastructure	(4,477)	(2,253)	(2,100)	(1,440)
Traveling	(3,824)	(2,900)	(2,008)	(1,631)
Use and consumption	(1,578)	(711)	(775)	(362)
Communication	(12,923)	(4,022)	(7,697)	(2,420)
Depreciation and amortization	(36,834)	(20,607)	(19,565)	(10,135)
Provision to tax, labor, civil risks	17	52	62	(4)
Apportionment of expenses (i)	212,928	143,323	114,973	76,868
Other revenues (expenses)	(14,497)	(6,279)	(6,311)	(3,076)
	(310,076)	(123,753)	(144,846)	(62,458)

Cost of services rendered	(241,579)	(75,156)	(125,379)	(36,183)
Administrative expenses	(68,591)	(48,476)	(22,187)	(25,839)
Other operating revenues (expenses)	94	(121)	2,720	(436)
Total	(310,076)	(123,753)	(144,846)	(62,458)

	Consolidated			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Medical and medication costs	(1,752,463)	(1,508,022)	(902,756)	(771,483)
Personnel and charges	(433,339)	(388,521)	(201,397)	(207,004)
Stock option plan expense	(16,097)	(21,184)	(10,323)	(13,264)
Outsourced services	(171,066)	(124,235)	(96,405)	(65,916)
Rent and condominium	(14,059)	(11,209)	(7,693)	(6,612)
Infrastructure	(28,342)	(29,455)	(14,287)	(15,035)
Traveling	(9,413)	(6,945)	(4,416)	(3,542)
Use and consumption	(27,380)	(16,462)	(13,903)	(7,784)
Communication	(16,176)	(8,108)	(9,562)	(4,665)
Depreciation and amortization	(137,382)	(122,958)	(69,733)	(62,708)
Provision to tax, labor, civil risks	(837)	5,261	(559)	4,121
Other revenues (expenses)	(32,755)	(20,118)	(16,405)	(13,253)
	(2,639,309)	(2,251,956)	(1,347,439)	(1,167,145)
Cost of services rendered	(2,017,048)	(1,706,953)	(1,040,662)	(884,039)
Administrative expenses	(628,088)	(559,458)	(311,121)	(288,221)
Other operating revenues (expenses)	5,827	14,455	4,344	5,115
Total	(2,639,309)	(2,251,956)	(1,347,439)	(1,167,145)

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

25. FINANCIAL INCOME (LOSS)

	Parent Company			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Financial revenues				
Yields from interest earning bank deposits	8,524	17,126	8,416	4,298
Discounts obtained	418	135	73	-
Interest receivable on loans with related parties (Note 29)	30,458	24,119	16,725	17,299
Derivative financial liability instrument ("swap")	17,175	14,382	13,838	9,257
Positive exchange-rate changes	3	9,243	3	5,413
PIS/COFINS on financial revenue	(1,711)	(2,031)	(1,064)	(1,097)
Adjustment to fair value	9,034	-	9,034	-
Other financial revenues	2,495	2,306	21	1,995
	66,396	65,280	47,046	37,165

Financial expenses

Expenses with interest on loans	(102,009)	(37,562)	(38,407)	(18,651)
Interest on debenture expenses	(67,050)	(56,131)	(43,434)	(27,736)
TAX ON FINANCIAL OPERATIONS (IOF)	(1,968)	(3,014)	(1,561)	(1,391)
Expenses with interest on acquisitions	(5,450)	(2,571)	(3,276)	(2,116)
Bank fees	(334)	(217)	(126)	(110)
Foreign-exchange loss	(17,482)	(3,096)	(15,154)	(1,463)
Discounts granted	(189)	(8)	(149)	(2)
Interest on liabilities from loans with related parties	(11,946)	(25,858)	(4,540)	(12,324)
Derivative financial instrument (liabilities) ("swap")	(66,390)	(1,958)	(38,469)	(103)
Interest on lease liabilities	(1,013)	(574)	(532)	(284)
Adjustment to present value	(3,660)	(4,520)	(2,780)	(2,811)
Adjustment to fair value	(1,348)	(1,423)	(674)	(711)
Other financial expenses	(8,242)	(4,568)	(1,872)	(571)
	(287,081)	(141,500)	(150,974)	(68,273)
Financial income (loss)	(220,685)	(76,220)	(103,928)	(31,108)

	Consolidated			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Financial revenues				
Yields from interest earning bank deposits	24,421	37,109	15,758	15,555
Discounts obtained	4,196	2,322	933	679
Interest receivable on loans with related parties (Note 29)	594	8,401	373	3,385
Derivative financial liability instrument ("swap")	20,218	16,019	16,420	9,483
Positive exchange-rate changes	6,198	13,783	5,061	13,783
PIS/COFINS on financial revenue	(4,567)	(5,785)	(2,361)	(3,203)
Adjustment to fair value	9,034	2,112	9,034	2,112
Other financial revenues	4,987	13,928	298	4,159
	65,081	87,889	45,516	45,953

Financial expenses				
Expenses with interest on loans	(131,903)	(98,045)	(51,948)	(49,180)
Interest on debenture expenses	(126,448)	(133,550)	(69,951)	(66,122)
TAX ON FINANCIAL OPERATIONS (IOF)	(7,152)	(9,482)	(4,409)	(4,983)
Expenses with interest on acquisitions	(20,949)	(22,505)	(10,914)	(12,776)
Bank fees	(772)	(906)	(289)	(435)
Foreign-exchange loss	(23,347)	(3,793)	(18,667)	(2,025)
Discounts granted	(1,537)	(1,729)	(1,150)	(1,301)
Interest on liabilities from loans with related parties	-	-	565	-
Derivative financial instrument (liabilities) ("swap")	(66,389)	(7,858)	(38,468)	(2,040)
Interest on lease liabilities	(20,973)	(20,268)	(11,068)	(10,733)
Adjustment to present value	(6,999)	(8,646)	(4,490)	(5,083)
Adjustment to fair value	(4,638)	(10,810)	(3,127)	(4,971)
Interest on drawee risk	-	(6,986)	-	-

Other financial expenses	(25,238)	(14,231)	(10,966)	(3,421)
	<u>(436,345)</u>	<u>(338,809)</u>	<u>(224,882)</u>	<u>(163,070)</u>
Financial income (loss)	<u>(371,264)</u>	<u>(250,920)</u>	<u>(179,366)</u>	<u>(117,117)</u>

26. EARNINGS PER SHARE

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

As of June 30, 2024, the Company has 23,675,290 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. Additionally, the Company has 115.384.616 shares approved for the purpose of capital increase, as mentioned in Note 22, which are being considered in the basic and diluted earnings.

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

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

	<u>01/01/2024– 06/30/2024</u>	<u>01/01/2023– 06/30/2023</u>	<u>04/01/2024– 06/30/2024</u>	<u>04/01/2023– 06/30/2023</u>
Income attributable to controlling shareholders				
Basic earnings per share:	12,894	43,190	3,302	21,006
Weighted average number of outstanding shares and subscription warrant	570,736,704	515,517,272	565,429,425	517,860,496
Basic earnings per share - in reais (R\$)	<u>0.0226</u>	<u>0.0838</u>	<u>0.0058</u>	<u>0.0406</u>
Diluted earnings per share:				
Weighted average number of shares outstanding, subscription warrants and shares of the share-based payment program	580,884,980	525,814,473	581,247,577	528,257,698
Diluted earnings per share - in reais (R\$)	<u>0.0222</u>	<u>0.0821</u>	<u>0.0057</u>	<u>0.0398</u>

27. INCOME TAX AND SOCIAL CONTRIBUTION

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

Income tax charges are as follows:

	Consolidated			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Companies electing for the deemed income (a)	22,323	16,223	11,461	9,277
Companies electing for the taxable income (b)	(50,218)	53,016	5,336	26,242
	(27,895)	69,239	16,797	35,519

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

	Consolidated			
Revenues	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Services	564,457	163,226	340,729	81,743
Total	564,457	163,226	340,729	81,743
Income tax assumption – 8%	45,157	13,058	27,258	6,539
Social contribution assumption – 12%	67,735	19,587	40,888	9,809
Other revenues	13,031	32,945	3,392	19,899
Income tax expense	8,728	6,900	4,598	3,966
Social contribution expense	7,269	4,728	3,985	2,674
Additional (10% on the surplus)	6,326	4,595	2,878	2,637
Total income tax and social contribution expense	22,323	16,223	11,461	9,277

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

	Parent Company			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Income before income tax and social contribution	(42,170)	43,190	3,261	21,006
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	14,338	(14,685)	(1,109)	(7,142)
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	(3,628)	42,395	(2,114)	17,307
Other permanent differences, net	(2,859)	(432)	(2,227)	(141)
Interest on capital	126	(1,647)	126	(1,647)
Tax credits formed	47,103	-	5,365	-
Tax credits not formed (**)	(16)	(25,631)	-	(8,377)
Effective revenue (expense)	55,064	-	41	-
Current	(5,647)	-	(5,463)	-
Deferred	60,711	-	5,684	-

	Consolidated			
	01/01/2024– 06/30/2024	01/01/2023– 06/30/2023	04/01/2024– 06/30/2024	04/01/2023– 06/30/2023
Income before income tax and social contribution	10,754	145,431	35,857	70,489
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	(3,656)	(49,447)	(12,191)	(23,966)
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	(1,689)	-	-	-
Other permanent differences, net	(4,196)	6,583	(2,293)	6,550
Effect of taxation of subsidiaries based on presumed income	16,408	(2,629)	10,112	(2,355)
Interest on capital	126	-	126	-
Tax credits formed (*)	47,103	15,924	5,365	12,164
Tax credits not formed (**)	(26,200)	(39,670)	(17,916)	(27,912)
Effective revenue (expense)	27,895	(69,239)	(16,797)	(35,519)
Current	(78,554)	(104,112)	(43,702)	(57,566)
Deferred	106,449	34,873	26,905	22,047

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

(**) The balances of tax loss, negative basis of social contribution and temporary differences calculated in previous years and in the period ended June 30, 2024 are formed according to the tax planning carried out by the Company, considering a 10-year term. Therefore, said balances are not supported by the Company's recoverability plan and, thus, no tax credits have been recognized for these amounts.

Deferred income tax asset

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Tax loss and negative basis of social contribution (*)	192,264	151,234	344,213	313,399
Swap	12,208	-	13,289	1,627
Provision for expected credit losses and disallowance	1,909	8,893	41,714	41,236
Provision on profit sharing	7,669	982	15,817	2,923
Provision for suppliers and risks	3,567	2,049	8,086	853
Provision for bonus	5,470	1,894	5,764	6,905
Leases	958	958	10,868	8,843
Surplus and deficit – Hospital Marcos Moraes	-	-	1,367	1,367
Adjustment to present value and adjustment to fair value	542	1,909	14,432	14,215

Funding cost of loans	2,761	2,761	2,959	3,809
Self-regularization (**)	5,379	-	56,383	-
Total	232,727	170,680	514,892	395,177
Lease liabilities	(1,774)	-	(5,547)	(2,596)
Total	230,953	170,680	509,345	392,581

(*) The Company has deferred income tax and social contribution balances of a certain subsidiary of R\$ 25,664, which incurred tax losses in the last two fiscal years due to the reorganization of processes, administrative and operational restructuring implemented after the acquisition of control of said subsidiary. The Company's Management believes that it is not appropriate to form a provision for the realization of these tax credits, since the actions implemented in terms of new services and processes that will bring an effective increase in profitability have already proved to be effective and sufficient to recover the historical taxable profits.

(**) Refers to deferred income tax and social contribution credits on tax losses and negative CSLL bases that were included in the Self-Regulation Program mentioned in Note 18. These credits will be offset against the amounts provisioned in the caption of tax obligations, as soon as the Brazilian Federal Revenue Service approves the Company's adherence to said program.

Temporary additions and exclusions

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

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

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

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

Realization estimate	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
2024	7,854	30,332	79,014	106,091
2025	28,411	16,515	111,577	44,387
2026	16,494	16,036	34,127	33,520
2027	13,191	15,399	28,478	16,921
2028	21,225	15,400	36,439	31,720
>2029	143,779	76,998	219,710	159,942
Total	230,953	170,680	509,345	392,581

(c) Deferred income tax liabilities – Consolidated

	Consolidated	
	06/30/2024	12/31/2023
Deferred capital gain/loss on property, plant and equipment related to business combinations	7,070	7,070
Deferred tax use of goodwill	25,750	14,567
Total	32,820	21,637

28. FINANCIAL INSTRUMENTS

(a) Financial risk factors

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

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

(i) Credit risk

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

Credit risk exposure

The book values of financial assets classified as loans and receivables represent the maximum credit exposure. The maximum credit risk exposure at the end of the six-month period ended June 30, 2024 and year ended December 31, 2023 is as follows:

	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and cash equivalents	4	143,461	41,496	550,587	550,704
Securities and financial assets	5	1,592,287	270,680	1,755,236	302,195
Derivative instruments - swap (assets)	28	26,808	36,951	28,717	36,951
Trade accounts receivable	6	415,228	389,149	2,330,393	1,857,217
Judicial deposits	21	26,859	9,266	67,626	18,634
Sales of ownership interest	9	9,949	9,551	11,037	10,750
Related parties	29	999,937	628,044	19,411	8,007
Total		3,214,529	1,385,137	4,763,007	2,784,458

Cash and cash equivalents, securities and derivative financial instruments

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

Trade accounts receivable

The Oncoclínicas Group's exposure to credit risks is influenced mainly by the individual characteristics of

each client/health care plan. However, Management considers the history of each customer in its analysis, based on the default risk.

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

Impairment losses

	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Trade accounts receivable	6	439,076	407,141	2,597,415	2,032,053
Provision for expected losses and disallowance	6	(23,848)	(17,992)	(267,022)	(174,836)
		415,228	389,149	2,330,393	1,857,217
% of provision on the balances of trade accounts receivable		5.43%	4.42%	10.28%	8.60%

As of June 30, 2024 and December 31, 2023, the provision for expected credit losses refers mainly to disallowances identified by health insurance plans during the year, and the low expectation of receipt according to the receivable expired period, except for credits guaranteed by legal instruments, as mentioned in Note 06. The Company believes that the provisioned amount and the disclosed expected losses are sufficient for the risks inherent to the receivables.

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

Other financial assets

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

(ii) Liquidity risk

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

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

			Parent Company						
			Future payment flow						
	Note	Book Balance in 2024	Total future flow	2024	2025	2026	2027	2028	2029 onwards
Suppliers	14	120,863	120,863	120,863	-	-	-	-	-
Loans and financing	15	2,314,832	3,395,337	515,270	502,906	231,856	412,446	362,285	1,370,574
Debentures	16	1,565,452	2,345,732	92,958	182,248	181,157	810,399	166,922	912,048
Partnerships	20	999	1,211	339	872	-	-	-	-
Right of exclusivity	20	6,350	9,161	1,896	2,740	2,283	1,400	394	448
Dana Farber	20	54,581	71,705	4,941	10,289	11,295	11,295	11,295	22,590
Related parties	29	190,203	212,783	16,723	196,060	-	-	-	-
Accounts payable for acquisitions	19	165,918	217,785	53,090	12,808	15,678	10,430	125,779	-
Total		4,419,198	6,374,577	806,080	907,923	442,269	1,245,970	666,675	2,305,660

			Consolidated						
			Future payment flow						
	Note	Book Balance in 2024	Total future flow	2024	2025	2026	2027	2028	2029 onwards
Suppliers	14	951,896	951,896	951,896	-	-	-	-	-
Loans and financing	15	2,900,697	4,093,414	620,135	639,407	605,073	462,591	384,865	1,381,343
Derivative financial instruments	15	25,764	48,102	1,223	-	-	-	-	46,879
Debentures	16	2,267,667	3,292,075	159,054	458,159	431,935	1,037,284	293,595	912,048
Partnerships	20	31,178	31,390	30,518	872	-	-	-	-
Right of exclusivity	20	37,618	46,318	9,584	13,853	13,519	7,077	1,995	290
Redemption of shares	20	11,073	11,562	-	3,634	3,755	4,173	-	-
Dana Farber	20	54,581	71,705	4,941	10,289	11,295	11,295	11,295	22,590
Related parties	29	6,940	6,940	-	6,940	-	-	-	-
Accounts payable for acquisitions	19	621,458	725,964	76,540	170,671	188,655	25,553	126,577	137,968
Total		6,908,872	9,279,366	1,853,891	1,303,825	1,254,232	1,547,973	818,327	2,501,118

(i) Market risk

Cash flow or fair value risk associated to the interest rate

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

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

Sensitivity analysis of interest

On June 30, 2024, the Company's exposure occurs due to financial assets and liabilities that are subject to the following indicators:

Scenarios	Probable Scenario I	Scenario II 25%	Scenario III 50%
CDI rate (p.a.)	9.40%	11.75%	14.10%
IGPM rate (p.a.)	3.90%	4.88%	5.85%
IPCA Rate (p.a.)	3.87%	4.84%	5.81%
TJLP	6.91%	8.64%	10.37%

For the sensitivity analysis of interest, the benchmark rates for 2024, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as of July 1, 2024 were used as probable scenario (Scenario I). While scenarios II and III take into account an increase in this rate of 25% and 50%, respectively. The results are as follows:

		Parent Company			Consolidated		
	Index	Current Scenario I	Scenario II +25%	Scenario III +50%	Current Scenario I	Scenario II +25%	Scenario III +50%
Assets							
Interbank funds applied	CDI rate	139,301	142,575	145,848	492,109	503,674	515,238
Securities	CDI rate	1,592,288	1,629,707	1,667,126	1,755,236	1,796,484	1,837,732
Sales of ownership interest	CDI rate	9,949	10,183	10,417	11,037	11,296	11,556
Related parties	CDI rate	999,937	1,023,436	1,046,934	19,411	19,867	20,323
		2,741,475	2,805,901	2,870,325	2,277,793	2,331,321	2,384,849
	Effect from gain		64,426	128,850		53,528	107,056
		Parent Company			Consolidated		
	Index	Current Scenario I	Scenario II +25%	Scenario III +50%	Current Scenario I	Scenario II +25%	Scenario III +50%
Liabilities							
Financing	IPCA change	-	-	-	(46,673)	(47,125)	(47,576)
Working capital/CCB	CDI rate	(569,721)	(583,109)	(596,498)	(1,080,383)	(1,105,772)	(1,131,161)
Cri	CDI rate	(1,485,634)	(1,520,546)	(1,555,459)	(1,485,634)	(1,520,546)	(1,555,459)
Law 4131	CDI rate	(198,124)	(202,780)	(207,436)	(226,653)	(231,979)	(237,306)
FINEP	TJLP change	(61,353)	(62,413)	(63,473)	(61,354)	(62,414)	(63,474)
Acquisitions	IPCA change	(121,353)	(122,527)	(123,701)	(467,979)	(472,507)	(477,034)
Acquisitions	CDI rate	-	-	-	(82,635)	(84,577)	(86,519)
Acquisitions	IGPM change	-	-	-	(25,608)	(25,858)	(26,107)
Related parties	CDI rate	(190,203)	(194,673)	(199,143)	(6,940)	(7,103)	(7,266)
Debentures	CDI rate	(1,565,452)	(1,602,240)	(1,639,028)	(2,267,667)	(2,320,957)	(2,374,247)
		(4,191,840)	(4,288,288)	(4,384,738)	(5,751,526)	(5,878,838)	(6,006,149)
	Effect from loss		(96,448)	(192,898)		(127,312)	(254,623)
	Effect from net gain (loss)		(32,022)	(64,048)		(73,784)	(147,567)

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

(iv) Foreign exchange risk

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

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

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

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Derivative financial assets				
Derivatives designated and effective as hedge instruments demonstrated at fair value:				
Interest rate swaps	10,981	-	10,981	-
Derivatives held for trading not assigned at fair value through profit or loss				
Interest rate swaps	15,827	36,951	17,736	36,951
	26,808	36,951	28,717	36,951
Derivative financial liabilities				
Derivatives held for trading not assigned at fair value through profit or loss				
Interest rate swaps	(25,764)	-	(25,764)	(1,623)
	(25,764)	-	(25,764)	(1,623)

Derivatives designated for hedge accounting

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

Assets

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position	Notional	Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	Curve X MTM
Parent Company	Fair value	03/03/2026	100% USD + 6.2%	100% CDI-CETIP + 1.8%	USD 6,073	34,231	(31,106)	3,125	34,241	(31,107)	3,134	(9)
Parent Company	Fair value	03/09/2026	100% USD + 6.17%	100% CDI-CETIP + 1.75%	USD 6,032	33,998	(31,050)	2,948	34,201	(31,131)	3,070	(122)
Parent Company	Fair value	03/17/2026	100% USD + 6.29%	100% CDI-CETIP + 1.75%	USD 5,979	33,620	(30,951)	2,669	33,974	(30,951)	3,023	(354)
Parent Company	Fair value	10/15/2030	100% IPCA + 7.1768%	100% CDI-CETIP + 1.60%	BRL 98,257	102,815	(100,628)	2,187	100,214	(98,579)	1,635	552
Parent Company	Fair value	10/17/2033	12.001% P.A.	100% CDI-CETIP + 1.58%	BRL 82,387	86,252	(84,428)	1,824	82,828	(82,709)	119	1,705
						290,916	(278,163)	12,753	285,458	(274,477)	10,981	1,772

Liabilities

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position	Notional	Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	Curve X MTM
Parent Company	Fair value	10/15/2033	100% IPCA + 7.4342%	100% CDI-CETIP + 1.91%	BRL 601,762	601,680	(616,258)	422	582,938	(608,702)	(25,764)	26,186
						601,680	(616,258)	422	582,938	(608,702)	(25,764)	26,186

Financial instruments linked to debt measured at amortized cost (not designated)

Assets

Company	Classification	Maturity	Index		Reference value	Curve value			Market values (book)			Gain (loss)
			Asset position	Liability position	Notional	Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	Curve X MTM
Parent Company	MTM	08/15/2029	IPCA + 6.7040	CDI + 1.1600	BRL 194,626	215,354	(202,921)	12,433	217,989	(211,901)	6,088	6,345
Parent Company	MTM	08/16/2032	IPCA + 6.8269	CDI + 1.3000	BRL 64,163	71,349	(66,956)	4,393	72,566	(71,069)	1,497	2,896
Parent Company	MTM	04/02/2025	100% USD + 6.04%	CDI + 1.8000	USD 16,969	95,342	(87,458)	7,884	96,852	(88,609)	8,243	(359)
HMM	MTM	07/15/2024	SOFR + 3.0400	CDI + 1.9500	BRL 25,000	26,730	(25,129)	1,601	27,038	(25,130)	1,908	(307)
						408,775	(382,464)	26,311	414,445	(396,709)	17,736	8,575

(b)) Capital management

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

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

There were no changes in the Group's approach to the management of capital during the six-month period ended June 30, 2024. The Group manages capital requirements on an aggregate basis.

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

	Consolidated	
	06/30/2024	12/31/2023
Total loans and financing (Note 15)	2,900,697	2,398,807
Derivative financial instruments (Note 28)	(2,953)	(35,328)
Total debentures (Note 16)	2,267,667	1,744,323
Total accounts payable for acquisition (Note 19)	621,458	592,487
Less: cash and cash equivalents and securities	(2,305,823)	(852,899)
Net debt	3,481,046	3,847,390
Total shareholders' equity	4,155,268	2,679,371
Total capital (shareholders' equity + net debt)	7,636,314	6,526,761
Financial leverage index - %	46%	59%

(c) Estimate of fair value through profit or loss

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

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

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

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

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

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

(d) Financial instruments by category

		Parent Company			
		Book value	Fair value	Book value	Fair value
Financial instruments	Measurement	06/30/2024	06/30/2024	12/31/2023	12/31/2023
Financial assets					
Cash and cash equivalents	Amortized cost	143,461	(*)	41,496	(*)
Securities and financial assets	Amortized cost	1,592,287	(*)	270,680	(*)
Derivative instruments - swap (assets)	Fair value (level 2)	26,808	26,808	36,951	36,951
Trade accounts receivable	Amortized cost	415,228	(*)	389,149	(*)
Judicial deposit	Amortized cost	26,859	(*)	9,266	(*)
Sales of ownership interest	Amortized cost	9,949	(*)	9,551	(*)
Related parties	Amortized cost	999,937	(*)	628,044	(*)
		3,214,529	-	1,385,137	-
Financial liabilities					
Suppliers	Amortized cost	116,624	(*)	149,766	(*)
Loans and financing	Amortized cost	787,968	632,212	203,009	301,327
Loans and financing	Fair value (level 2)	1,526,864	1,609,491	1,600,925	1,576,584
Debentures	Amortized cost	1,565,452	1,515,625	749,610	754,505
Partnerships	Amortized cost	999	(*)	1,341	(*)
Business law	Amortized cost	6,350	(*)	7,626	(*)
Dana Farber	Amortized cost	54,581	(*)	47,985	(*)
Related parties	Amortized cost	190,203	(*)	377,044	(*)
Accounts payable for acquisitions	Fair value (level 3)	106,673	106,673	103,988	103,988
Accounts payable for acquisitions	Amortized cost	59,245	(*)	364,485	(*)
		4,414,959	-	3,605,779	-
Consolidated					
		Book value	Fair value	Book value	Fair value
Financial instruments	Measurement	06/30/2024	06/30/2024	12/31/2023	12/31/2023
Financial assets					
Cash and cash equivalents	Amortized cost	550,587	(*)	550,704	(*)
Securities and financial assets	Amortized cost	1,755,236	(*)	302,195	(*)
Derivative instruments - swap (assets)	Fair value (level 2)	28,717	28,717	36,951	36,951
Trade accounts receivable	Amortized cost	2,330,393	(*)	1,857,217	(*)
Judicial deposit	Amortized cost	67,626	(*)	18,634	(*)
Sales of ownership interest	Amortized cost	11,037	(*)	10,750	(*)
Related parties	Amortized cost	19,411	(*)	8,007	(*)
		4,763,007	-	2,784,458	-
Financial liabilities					
Suppliers	Amortized cost	914,053	(*)	795,396	(*)
Loans and financing	Amortized cost	1,373,833	1,146,030	351,063	908,108
Loans and financing	Fair value (level 2)	1,526,864	1,609,491	2,047,744	1,576,584
Derivative instruments - swap (liabilities)	Fair value (level 2)	25,764	25,764	1,623	1,623
Debentures	Amortized cost	2,267,667	2,152,212	1,744,323	1,841,145
Partnerships	Amortized cost	31,178	(*)	18,311	(*)
Redemption of shares	Amortized cost	11,073	(*)	15,625	(*)
Accounts payable for acquisitions	Amortized cost	274,887	(*)	203,364	(*)
Accounts payable for acquisitions	Fair value (level 3)	346,571	346,571	389,123	389,123
Exclusivity right	Amortized cost	37,618	(*)	48,099	(*)
Dana Farber	Amortized cost	54,581	(*)	47,985	(*)
Related parties	Amortized cost	6,940	(*)	12,365	(*)
		6,871,029	-	5,675,021	-

(*) Except for the related-party balances, whose nature and conditions are disclosed in Note 29, and the loans, debentures and financing, the Company's Management believes that the book values of the financial

assets and financial liabilities measured at amortized cost approximate their respective fair values, considering that they are adjusted by provision, present values and/or adjusted by floating market rates.

29. RELATED PARTIES

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

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

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

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

29.1 Related parties (Assets)

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Loans (i)				
Related companies:				
Centro Paulista de Oncologia S.A. (i.b)	33,532	34,163	973	973
Núcleo de Oncologia da Bahia (NOB) (i.a)	154,264	100,168	-	-
Cruz Participações Ltda (Talassa) (i.b)	2,045	1,914	-	-
Centro Mineiro de Infusões S.A. (i.b)	1,000	1,000	-	-
Central de Gestão e Saúde Ltda (i.b)	882	832	-	-
JHSL Consultoria S.A. (i.b)	2,700	2,538	-	-
Núcleo de Hematologia e Transplante Óssea de MG (i.b)	1,000	3,000	111	111
Pontus Participações Ltda (i.b)	-	2,910	-	-
Hospital Marcos Moraes (i.b)	35,226	15,144	-	-
Radioterapia Oncoclínicas Rio de Janeiro Ltda. (i.b)	2,450	1,231	-	-
Núcleo de Oncologia de Sergipe S.A. (i.b)	1,579	1,486	-	-
Oncoclínicas Rio de Janeiro S.A. – CTTB (i.b)	36,861	51,431	-	-
Instituto Materno Infantil de Minas Gerais S.A. (i.b)	77,070	44,917	-	-
Ira Instituto Roberto Alvarenga Ltda. (i.b)	7,765	5,282	-	-
Complexo Hospitalar Uberlândia S.A. (i.b)	74,611	33,980	-	-
UMC Imagem Ltda. (i.b)	5,554	3,712	-	-
Itaigara Memorial Hospital Dia Ltda. (i.b)	424	785	-	-
Instituto Oncoclínicas de Ensino (i.d)	12,966	6,923	12,967	6,923
CLION – Clínica de Oncologia Ltda. (i.b)	4,608	1,471	-	-
CAM – Clínica de Assistência à Mulher Ltda. (i.b)	28,898	18,470	-	-
Instituto de Câncer de Brasília Ltda (i.b)	22,332	13,155	-	-
Centro de Tratamento de Câncer de Brasília S.A. (i.b)	25,213	20,789	-	-
Imunomed Clínica de Infusão e Especialidades S.A. (i.b)	1,605	1,503	-	-
Idengene Medicina Diagnóstica S.A. (i.b)	1,558	-	-	-
Centro de Tratamento Radioterápico de Anápolis Ltda (i.b)	708	203	-	-
Onco Vida Instituto Especializado de Oncologia S.A. (i.c)	32,576	20,131	-	-
Hematológica - Clínica de Hematologia S.A. (i.b)	15,848	10,399	-	-
Oncoclínicas do Brasil Serviços Médicos S.A.ScP	81	-	-	-

Oncoclínicas - Centro De Tratamento Oncológico S.A. - Scp	966	-	-	-
Onkos Oncologia Participações Ltda. (i.b)	-	82	-	-
Talia Participações Ltda. (i.b)	3	3	-	-
CTC Oncologia S.A. (i.b)	252	3	-	-
Leste Fluminense S.A. (i.b)	41,655	10,096	-	-
Instituto do Coração do Triângulo Mineiro Ltda. (i.b)	1,077	1,008	-	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda (i.b)	31,381	10,096	-	-
Cardiomobile Cardiologia Móvel Ltda. (i.b)	215	202	-	-
Centro De Tratamento Em Radioterapia Ltda. (i.b)	217	-	-	-
Unity Participações S.A. (i.b)	515	-	-	-
Centro Tratamento Oncológico S.A. (i.b)	20,374	15,694	-	-
Instituto Unity de Ensino e Pesquisa	-	-	57	-
Aliança Instituto De Oncologia Ltda. (i.b)	11,526	-	-	-
Instituto Hematologia e Oncologia Curitiba - Clínica Medica S.A. (i.b)	23	-	-	-
Radiogroup Participações S.A. (i.b)	10	-	-	-
Ultraimagem Ltda. (i.b)	710	-	-	-
Medsir Médica Scientia Innovation Resear (ib)	-	-	5,303	-
Total loans (a)	692,280	434,721	19,411	8,007

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Apportionments (ii)				
Shared service center	288,960	175,854	-	-
Work Project Units	12,412	11,187	-	-
Other	4,632	4,629	-	-
Total apportionments (b)	306,004	191,670	-	-

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Related companies:				
Núcleo de Oncologia de Sergipe S.A.	107	107	-	-
Radioterapia Botafogo S.A.	267	267	-	-
Centro de Quimioterapia Oncoclínicas S.A.	241	241	-	-
Centro Capixaba de Oncologia S.A.	80	80	-	-
Hematológica Clínica de Hematologia S.A.	958	958	-	-
Total PERT (c)	1,653	1,653	-	-
Total (a) + (b) + (c)	999,937	628,044	19,411	8,007

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

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

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

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

29.2 Dividends receivable - Parent company

	Parent Company	
	06/30/2024	12/31/2023
Related companies:		
Radioterapia Botafogo S.A.	81	81
Centro Paulista de Oncologia S.A.	4,964	4,964
Centro Mineiro de Infusões S.A.	10,870	10,870
Oncoclínicas Salvador S.A.	348	348
Oncocentro Imagem Serviços Médicos Ltda.	9,087	9,087
Instituto de Oncologia Ribeirão Preto S.A.	-	35
Oncologia Participações Ltda.	151	151
Hematológica – Clínica de Hematologia S.A.	3,275	3,275
Oncopar Sul Empreendimentos e Participações Ltda.	1,483	1,483
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	2,418	2,418
Navarra RJ (Leste Fluminense S.A.)	29,715	7,270
CPO – Centro Paraibano de Oncologia S.A.	465	465
Onco Vida Instituto Especializado de Oncologia Ltda	2,676	2,676
Aliança Instituto de Oncologia Ltda	1,117	1,117
Radiocare Serviços Médicos Especializadas Ltda.	3,853	3,853
Núcleo de Oncologia da Bahia S.A	1,379	1,379
CTC Oncologia S.A.	1,002	1,002
Unity Participações S.A.	9,562	9,561
Total	82,446	60,035

29.3 Advance for future capital increase (Assets)

	Parent Company	
	06/30/2024	12/31/2023
Related companies:		
Centro Mineiro de Infusões S.A.	101,213	18,079
Oncocentro Imagem Serviços Médicos Ltda.	-	9,788
Núcleo de Oncologia da Bahia S.A.	20,038	-
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	996	2,700
Céu De Brasília Participações S.A.	5,006	-
Oncobio Serviços de Saúde S.A.	4,000	2,000
Idengene Medicina Diagnóstica S.A.	10,348	4,711
Centro Oncológico e Tratamentos Especiais Ltda - COTE	500	-
Centro Paulista de Oncologia S.A.	11,000	58,340
Oncologia Participações RJ ES Ltda.	19,996	9,998
CTC Oncologia S.A.	21	21
Unity Participações S.A.	1,512	7,042
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda.	5,156	4,556
Locus Anatomia Patológica E Citologia Ltda.	93	-
Cetro - Centro de Câncer de Brasília	41	-
Andromeda Participações Ltda.	10	-
Radioterapia Oncoclínicas Salvador Ltda.	3	-
Talia Participações Ltda.	5	-
Total	179,938	117,235

29.4 Related parties (Liabilities)

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Loans				
Multihemo Serviços Médicos S.A. (i)	116,593	320,648	-	-
Centro Paulista de Oncologia S.A. (ii)	4	4	-	-
Hospital Oncologia Meier S.A.	23	23	-	-
Other liabilities				
Núcleo de Oncologia da Bahia S.A. (iv)	33,567	42,745	-	-
Cruz Participações Ltda (Talassa Participações S.A.) (iv)	10,909	14,207	-	-
Navarra RJ (Leste Fluminense S.A.) (iv)	1,441	1,416	-	-
Hospital Felício Rocho	-	3,298	-	-
SCP operation	6,003	8,729	-	-
Núcleo de Hematologia e Transplante Óssea de MG	1,242	-	-	-
Hematologia - Clínica De Hematologia S.A.	3,529	-	-	-
Centro De Tratamento Em Radioterapia Ltda.	27	-	-	-
COT - Centro Oncológico do Triângulo S.A.	358	-	-	-
COT - Radioterapia Ltda	69	-	-	-
Reuma Centro de Reumatologia Avançada Ltda (iii)	-	-	2,333	2,333
DMS Participações e Administração Ltda. (iii)	-	-	1,538	1,538
Sinapse Serviços Médicos Ltda (iii)	-	-	3,023	2,794
Tiago Giordani Camicia	-	-	46	-
Apportionments payable	16,438	2,697	-	5,700
Total	190,203	393,767	6,940	12,365
Current	16,723	16,723	-	-
Non-current	173,480	377,044	6,940	12,365

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

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

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

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

Income (loss) from related party transactions	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Revenue				
Interest on loan	30,458	24,119	594	8,401
Expense				
Interest on loan	(11,946)	(25,858)	-	-
Apportionment of expenses	212,928	143,323	-	-
Costs of services rendered (i.e)	(1,247)	(1,333)	(7,544)	(7,047)

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

partners defined by the Company.

29.5 Dividends payable

	Consolidated	
	06/30/2024	12/31/2023
Multihemo Serviços Médicos S.A.	1,928	1,928
Núcleo de Oncologia da Bahia S.A.	757	757
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	153	153
Núcleo de Oncologia de Sergipe S.A. (NOS)	844	844
Pro Onco Centro de Tratamento Oncológico S.A.	37	37
Aliança Instituto de Oncologia S.A.	14,861	12,557
Onkos Oncologia E Participações Ltda	5,685	-
Navarra RJ (Leste Fluminense S.A.)	-	6,910
Angará Participações S.A.	1,580	1,580
Yukon Participações S.A.	724	724
Instituto de Oncologia de Ribeirão Preto S.A.	-	108
COT - Centro Oncológico do Triângulo S.A.	-	909
Oncoclínicas Participações Minas Gerais S.A.	-	52
Baikal Participações S.A.	492	492
Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	496
CECON – Centro Capixaba de Oncologia S.A.	-	228
CTC Oncologia S.A.	1,002	1,002
Centro Paulista De Oncologia S.A.	1	1
Hematológica - Clínica de Hematologia S.A.	52	-
Radiogroup Participações S.A.	27	27
Total	28,143	28,805

29.6 Advance for future capital increase (Liabilities)

	Consolidated	
	06/30/2024	12/31/2023
Subsidiaries:		
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	2,492	2,492
Complexo Hospitalar Uberlândia S.A.	1,481	1,481
JPC - Patologia e Análises Clínicas Ltda.	192	192
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda	2,169	2,169
Total	6,334	6,334

29.7 Management remuneration

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

During the year ended June 30, 2024, management remuneration was R\$ 13,986 (R\$ 15,269 in June 2023) for short-term benefits, such as salaries, charges and other. As long-term benefits, the Company recognized expenses related to the Stock Options program totaling R\$ 12,573 (R\$ 21,124 on June 30, 2023). There are no other benefits granted to administrators, such as: (a) post-employment benefits (pensions, other retirement benefits, post-employment life insurance and medical care); (b) long-term benefits (license for years of service and long-term disability benefits); (c) benefits on termination of employment contract.

30.INSURANCE

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

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

Modality	Coverage	Effectiveness
Civil liability	R\$10,000	12/14/2024
Administrative Liability D&O	R\$ 100,000	07/06/2025
E&O professional liability	R\$ 30,000	12/18/2024
Equity	R\$ 1,668,164	12/31/2024

31. TRANSACTIONS NOT AFFECTING CASH**a) Accounts receivable**

Note	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Changes in accounts receivable	26,079	9,297	473,176	319,277
Formation (reversal) of allowance for doubtful accounts and disallowance	5,602	1,584	115,968	56,158
<u>Non-cash effect</u>				
Accounts receivable acquired from business combination	-	-	-	(3,297)
Accounts receivable acquired from business combination - Change in opening trial balance	-	-	28,550	23,157
Total of changes, less non-cash transactions of accounts receivable	31,681	10,881	617,694	395,295

b) Dividends receivable

Note	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Changes in balance of dividends receivable	(22,411)	(2,270)	-	-
<u>Non-cash effect</u>				
Transfer of dividends receivable from the investment account	22,524	6,589	-	-
Total of changes, less non-cash transactions of dividends receivable.	(113)	(4,319)	-	-

c) Tax liabilities

Note	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Change in the balance of taxes payable	23,531	520	183,959	12,653
Income tax and social contribution paid	-	-	24,412	61,370
Income tax and social contribution	-	-	(11,183)	-
<u>Non-cash effect</u>				
Obligations acquired from business combination	-	-	-	(127)
Offsets of credits	-	-	(6,631)	(115,875)
Self-regularization (Indemnifiable installment)	-	-	(15,669)	-
Total change less non-cash transactions of tax obligations	23,531	520	174,889	(41,979)

d) Property, plant and equipment and intangible assets

	Note	Parent Company		Consolidated	
		06/30/2024	06/30/2023	06/30/2024	06/30/2023
Changes in property, plant and equipment	11	1,184	(1,066)	74,277	46,222
Changes in intangible assets	12	3,211	1,326	289,696	159,417
Total change in property, plant and equipment and intangible assets		4,395	260	363,973	205,639
Depreciation of fixed assets	11	7,381	3,990	48,801	44,564
Amortization of intangible assets	12	28,515	12,475	63,819	45,444
Write-off of property, plant and equipment	11	-	-	29	913
<u>Non-cash effect</u>					
Intangible assets and exclusivity rights payable		-	(371)	-	(38,697)
Transfer	12	-	11,620	-	6,758
Intangible assets - partnership	12	-	-	(314,896)	(88,177)
Machinery and equipment acquired in installments		-	-	(26,445)	(23,153)
Other goodwill operations	12	-	-	12	469
Interest capitalization	25	-	-	(3,245)	-
Goodwill - business combination		-	-	-	(20,242)
Exchange-rate change	12	-	-	(4,621)	2,566
Property, plant and equipment and intangible assets acquired through merger		-	-	-	(819)
Total of changes, less non-cash transactions of property, plant and equipment and intangible assets		40,291	27,974	127,427	135,265

e) Advance for future capital increase – Assets

	Note	Parent Company		Consolidated	
		06/30/2024	06/30/2023	06/30/2024	06/30/2023
Change in balance of advance for future capital increase - assets	29	62,703	(312,510)	-	-
<u>Non-cash effect</u>					
Advance for future capital increase ("AFAC") transfer for capital increase in investment	10	232,319	417,992	-	-
Total cash transaction for advance for future capital increase made		295,022	105,482	-	-

f) Acquisitions payable

	Note	Parent Company		Consolidated
		06/30/2024	06/30/2023	06/30/2023
Change in the balance of acquisitions	19	(302,555)	52,482	112,536
Interest incurred	19	(5,450)	(2,571)	(22,505)
PVA and FVA	19	(1,544)	(3,867)	(14,813)
Non-cash effect				
Cash acquired in business combinations		-	-	(536)
Debt assignment	19	-	(46,044)	-
Assumed consideration		(11)	-	(227,156)
Price adjustment		-	-	(546)
Total non-cash transaction of Acquisitions payable		(309,560)	-	(324,683)
Statement of cash flow				
Payment of charges	19	-	-	(6,940)
Payment of acquisitions on credit	19	(309,560)	-	(13,364)
Payment of partnerships		-	-	(142,000)
Total acquisitions with effect on the result according to the CFS		(309,560)	-	(324,683)

g) Social charges

	Note	Parent Company		Consolidated
		06/30/2024	06/30/2023	06/30/2023
Change in the balance of social charges	17	(22,288)	(936)	15,987
Provision for Stock Options		(1,661)	(1,848)	(1,848)
Non-cash effect				
Obligations acquired from business combination		-	-	(134)
Social charges acquired from business combination - Change in Opening trial balances		-	-	(395)
Total non-cash transaction of social charges carried out		(23,949)	(2,784)	13,610

h) Contingencies

	Note	Parent Company		Consolidated
		06/30/2024	06/30/2023	06/30/2024
Change in balance of Contingency	21	133	(52)	546
<u>Non-cash effect</u>				
Restatement of business combination indemnifiable asset		(150)	-	291
<u>Total contingencies with effect on income (loss)</u>		<u>(17)</u>	<u>(52)</u>	<u>837</u>
				<u>(5,261)</u>

32. SUBSEQUENT EVENTS

i) On July 10, 2024, the Board of Directors of the Company approved the capital increase previously approved by the Board of Directors on May 22, 2024, through the issue of 115,384,616 (one hundred and fifteen million, three hundred and eighty-four thousand, six hundred and sixteen) new shares, with a total value of R\$ 1,500,000, of which R\$ 807,692 of this amount were allocated to the capital reserve.

As a result of the approval of the capital increase, the Company's capital has increased from R\$ 2,454,716, represented by 527,481,598 (five hundred twenty-seven million, four hundred eighty-one thousand and five hundred ninety-eight) common shares, registered, book-entry and with no par value, to R\$ 3,147,025, divided into 642,866,214 (six hundred forty-two million, eight hundred sixty-six thousand and two hundred fourteen) common shares, registered, book-entry and with no par value.

The capital increase was subscribed and paid up by the investors Quíron Fundo de Investimento em Participações Multiestratégia and Tessália Fundo de Investimento em Participações Multiestratégia, which started to hold (jointly) shares issued by the company representing approximately 11.97% considering the total number of shares in the Company, and 12.33% excluding the Company's treasury shares.

Furthermore, in the context of the Capital Increase, the shareholder and founder of the Company, Mr. Bruno Lemos Ferrari, also subscribed and paid for shares of the Company, now holding shares issued by the company representing approximately 8.51%, considering the total number of shares of the Company, and 8.77%, disregarding the shares of the Company held in treasury.

ii) On July 10, 2024, in connection with item "i" above, the Company informed the market that the shareholders Josephina Fundo de Investimento em Participações Multiestratégia, Josephina II Fundo de Investimento em Participações Multiestratégia and Bruno Lemos Ferrari terminated, on said date, the Company's shareholders' agreement, entered into on May 7, 2021, causing the Company to no longer have a controlling shareholder or defined control group.

iii) On July 16, 2024, the Company's Board of Directors approved the acquisition by the Company of 100,200 (one hundred thousand and two hundred) debentures, in the amount of up to R\$ 100,200, from the 11th issue of simple, non-convertible debentures, of the unsecured type, issued by the Company, subject to the "Private Instrument of Deed of the 11th Issue of Simple, Non-Convertible Debentures, of the Unsecured Type, in a Single Series, for Public Distribution, of Oncoclínicas do Brasil Serviços Médicos S.A.", entered into on March 15, 2024 and amended on April 9, 2024.

iv) On August 6, 2024, the Company's Board of Management approved the signing of the Joint Venture and Shareholders' Agreement between the Company, Advanced Drug Company for Pharmaceuticals (a wholly-owned subsidiary of Al Faisaliah Group Holding Company), and Specialized Medical Treatment Company ("JV"). The JV will be 51% owned by Oncoclinicas and 49% by Advanced Drug Company for Pharmaceuticals (Al Faisaliah Group), and will initially focus on developing an outpatient chemotherapy, radiotherapy and diagnostic medicine treatment unit in the city of Riyadh. The investment planned for this unit, by Oncoclínicas, will be between US\$ 10,000 and US\$ 20,000, considering its construction and maturation and will be carried out over the next 3 years.

The closing of the transaction is subject to customary conditions precedent for transactions of this nature, including the approval of competent regulatory bodies.

v) On August 9, 2024, the Board of Directors of the Company approved an increase in the Company's capital, in the amount of R\$ 2.00 (two reais) within the limit of authorized capital, due to the conversion of subscription bonuses issued by the Company into 4,376,350 common shares.