

Interim financial information

3rd quarter of 2025

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

Oncoclínicas do Brasil Serviços Médicos S.A.

Individual and Consolidated
Interim Financial Information
for the Three- and Nine-month
Periods Ended September 30, 2025

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

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

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

Introduction

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

The Executive Board is responsible for preparing 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 presenting that information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion on the individual and consolidated interim financial information

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

Emphasis of matter

Operating context

We draw attention to note 1 to the individual and consolidated interim financial information, which discloses that the Executive Board has adopted necessary initiatives to mitigate and seek to halt a series of pressures that the Company has been facing in recent years on its margins and cash generation dynamics, mainly due to the effect of hospital operations, the default of certain health plans and operators in the client portfolio, and commitments made for capital investment, as well as the events mentioned in notes 5 and 6 to the individual and consolidated interim financial information. The Company's Executive Board has been adopting initiatives that seek to recover profitability levels, organic cash generation and decrease in leverage.

The Company's Executive Board understands that such initiatives, taken as a whole, are sufficient to reposition and strengthen the Company from the perspective of economic and financial sustainability, profitability, and the compatibility of the capital structure with current market conditions and its strategic objectives. Fulfilling that expectation depends on the success of the action plan prepared by the Executive Board, including compliance with the financial indicators for loans, financing, and debentures, to be measured at the end of the fiscal year ending December 31, 2025. Our conclusion is not qualified in respect of this matter.

Other matters

Statements of value added

The aforementioned interim financial information includes the statements of value added (DVA), individual and consolidated, for the nine-month period ended September 30, 2025, prepared under the Executive Board's responsibility and presented as complementary information for purposes of international standard IAS 34. These statements have been subjected to review procedures performed alongside the review of ITR, with the purpose of concluding on whether they are consistent with the interim financial information and accounting records, as applicable, and whether their form and content are in accordance with the criteria set forth in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, we are not aware of any fact which leads us to believe that these statements of value added have not been prepared, in all material respects, in accordance with the criteria set forth 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, November 14, 2025



DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Daniel de Carvalho Primo
Engagement Partner

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		09/30/2025	12/31/2024	09/30/2025	12/31/2024			09/30/2025	12/31/2024		
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	4	29.625	228.812	196.652	550.744	Suppliers	14	128.687	154.966	838.899	1.019.530
Securities and financial assets	5	276.551	937.548	276.554	1.337.630	Loans and financing	15	193.664	425.903	528.698	522.860
Derivative financial instruments	28	1.991	32.191	1.991	32.191	Derivative financial instruments	28	-	124	-	124
Trade accounts receivable	6	145.584	288.180	1.536.321	2.049.014	Debentures	16	166.399	37.277	381.379	233.272
Inventories	7	29.130	53.642	171.232	225.235	Social charges	17	62.167	67.001	107.940	155.182
Recoverable taxes	8	59.679	101.486	233.183	314.099	Tax liabilities	18	13.288	38.197	78.737	177.829
Dividends receivable	29.2	76.494	102.004	-	-	Income tax and social contribution	27	-	-	37.001	54.753
Other assets	9	79.206	51.147	142.760	151.871	Accounts payable for acquisitions	19	12.270	21.481	206.733	85.494
Total		698.260	1.795.010	2.558.693	4.660.784	Dividends payable	29.5	4.704	-	34.598	37.134
Assets held for sale	30	-	-	508.638	-	Related parties	29.4	-	35.785	-	35.785
Total current assets		698.260	1.795.010	3.067.331	4.660.784	Lease liabilities	13.2	12.512	13.077	53.008	57.825
						Other liabilities	20	19.198	24.652	83.891	73.418
						Total		612.889	818.463	2.350.884	2.453.206
						Liabilities directly associated with assets held for sale	30	-	-	382.413	-
						Total current liabilities		612.889	818.463	2.733.297	2.453.206
NON-CURRENT ASSETS						NON-CURRENT LIABILITIES					
Securities and financial assets	5	2.394	102.484	21.686	129.921	Loans and financing	15	1.538.149	1.546.636	1.566.330	1.946.239
Derivative financial instruments	28	-	7.016	-	7.016	Derivative financial instruments	28	67.273	106.922	67.273	106.922
Trade accounts receivable	6	-	153.360	-	385.580	Debentures	16	1.477.405	1.727.150	1.907.071	2.214.836
Judicial deposits	21	21.483	22.571	68.919	66.165	Social charges	17	11.087	12.951	11.087	12.951
Deferred income tax and social contribution	27	320.657	288.192	534.943	508.090	Tax liabilities	18	6.613	7.737	36.907	52.551
Related parties	29.1	1.099.570	1.095.803	21.823	20.664	Deferred income tax and social contribution	27	-	-	48.657	41.186
Advances for future capital increase	29.3	52.659	87.239	-	-	Provision for tax, labor and civil risks	21	10.328	10.218	46.568	50.907
Other assets	9	13.676	197.972	24.111	294.804	Accounts payable for acquisitions	19	68.040	80.892	109.322	347.480
Investments in subsidiaries and associated companies	10	3.059.184	3.781.915	68.457	42.960	Related parties	29.4	753.082	502.631	6.671	7.830
Property, plant and equipment	11	130.221	126.285	694.539	822.525	Advances for future capital increase	29.6	-	-	4.853	6.334
Intangible assets	12	390.209	390.314	3.295.339	3.750.517	Lease liabilities	13.2	41.684	38.249	424.858	503.367
Right-of-use	13.1	48.574	45.760	424.209	513.306	Provision for loss on investment in subsidiaries	10	243.377	46.902	-	-
Total non-current assets		5.138.627	6.298.911	5.154.026	6.541.548	Other liabilities	20	35.748	48.820	59.967	76.098
						Total non-current liabilities		4.252.786	4.129.108	4.289.564	5.366.701
						SHAREHOLDERS' EQUITY					
						Capital	22	3.147.024	3.147.024	3.147.024	3.147.024
						Expenditures with public offering of shares		(121.760)	(121.760)	(121.760)	(121.760)
						Treasury shares		(85.287)	(94.468)	(85.287)	(94.468)
						Capital reserve		1.659.190	1.659.018	1.659.190	1.659.018
						Equity valuation adjustment		2.097	11.406	2.097	11.406
						Transaction among partners		(749.181)	(743.806)	(749.181)	(743.806)
						Accumulated losses		(2.880.871)	(711.064)	(2.880.871)	(711.064)
						Shareholders' equity attributed to non-controlling interest					
						parent company's shareholders		971.212	3.146.350	971.212	3.146.350
						Non-controlling shareholders		-	-	227.284	236.075
						Total shareholders' equity		971.212	3.146.350	1.198.496	3.382.425
TOTAL ASSETS		5.836.887	8.093.921	8.221.357	11.202.332	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		5.836.887	8.093.921	8.221.357	11.202.332

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Parent Company				Consolidated			
		01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
NET REVENUE	23	756.035	733.532	227.671	234.271	4.370.538	4.661.187	1.412.993	1.634.891
Cost of services	24	(505.267)	(371.342)	(139.622)	(129.763)	(3.065.148)	(3.103.847)	(959.854)	(1.086.799)
GROSS INCOME		<u>250.768</u>	<u>362.190</u>	<u>88.049</u>	<u>104.508</u>	<u>1.305.390</u>	<u>1.557.340</u>	<u>453.139</u>	<u>548.092</u>
OPERATING REVENUES (EXPENSES)									
General and administrative expenses	24	(142.923)	(168.390)	(14.189)	(99.799)	(994.748)	(983.845)	(283.583)	(355.756)
Other operating revenues (expenses), net	24	(578.506)	950	(561.794)	856	(1.642.293)	7.183	(1.604.379)	1.356
Equity in net income of subsidiaries	10	(1.202.360)	31.164	(1.056.553)	41.834	(3.736)	(7.812)	(2.184)	(2.843)
OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)		<u>(1.673.021)</u>	<u>225.914</u>	<u>(1.544.487)</u>	<u>47.399</u>	<u>(1.335.387)</u>	<u>572.866</u>	<u>(1.437.007)</u>	<u>190.849</u>
FINANCIAL INCOME (LOSS)									
Financial revenues	25	294.151	162.164	77.878	95.768	261.126	158.654	60.177	93.573
Financial expenses	25	(803.425)	(447.429)	(415.712)	(160.348)	(1.001.456)	(671.720)	(477.196)	(235.375)
		<u>(509.274)</u>	<u>(285.265)</u>	<u>(337.834)</u>	<u>(64.580)</u>	<u>(740.330)</u>	<u>(513.066)</u>	<u>(417.019)</u>	<u>(141.802)</u>
OPERATING INCOME (LOSS) AND BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		<u>(2.182.295)</u>	<u>(59.351)</u>	<u>(1.882.321)</u>	<u>(17.181)</u>	<u>(2.075.717)</u>	<u>59.800</u>	<u>(1.854.026)</u>	<u>49.047</u>
INCOME TAX AND SOCIAL CONTRIBUTION									
Current	27	(18.106)	(4.406)	-	1.241	(107.915)	(124.056)	(25.822)	(45.502)
Deferred	27	30.594	60.711	-	-	28.670	106.025	(849)	(424)
NET INCOME (LOSS) FOR THE PERIOD		<u>(2.169.807)</u>	<u>(3.046)</u>	<u>(1.882.321)</u>	<u>(15.940)</u>	<u>(2.154.962)</u>	<u>41.769</u>	<u>(1.880.697)</u>	<u>3.121</u>
ATTRIBUTED TO									
Controlling shareholders	26					(2.169.807)	(3.046)	(1.882.321)	(15.940)
Non-controlling shareholders	26					14.845	44.815	1.624	19.061
						<u>(2.154.962)</u>	<u>41.769</u>	<u>(1.880.697)</u>	<u>3.121</u>
EARNINGS (LOSSES) PER SHARE									
Basic (cents per share - in R\$)	26	<u>(3,3448)</u>	<u>(0,0051)</u>	<u>(2,9016)</u>	<u>(0,0273)</u>				
Diluted (cents per share - in R\$)	26	<u>(3,3448)</u>	<u>(0,0051)</u>	<u>(2,9016)</u>	<u>(0,0273)</u>				

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Parent Company				Consolidated			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025–0 9/30/2025	07/01/2024–0 9/30/2024	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
NET INCOME (LOSS) FOR THE PERIOD	(2.169.807)	(3.046)	(1.882.321)	(15.940)	(2.154.962)	41.769	(1.880.697)	3.121
Items that may be reclassified in the statement of income:								
Exchange-rate change in the translation of foreign operations	(9.309)	536	(815)	1.606	(8.619)	536	(759)	1.606
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(2.179.116)	(2.510)	(1.883.136)	(14.334)	(2.163.581)	42.305	(1.881.456)	4.727
ATTRIBUTABLE TO								
Controlling shareholders	-	-	-	-	(2.179.116)	(2.510)	(1.883.136)	(14.334)
Non-controlling shareholders	-	-	-	-	15.535	44.815	1.680	19.061
	-	-	-	-	(2.163.581)	42.305	(1.881.456)	4.727

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Capital										
		Subscribed	Expenditures with public offering of shares	Shares to subscribe	Treasury shares	Capital reserve	Equity valuation adjustment	Transaction among partners	Accumulated losses	Attributed to controlling shareholders	Non-controlling interest	Total shareholders' equity
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		-	-	-	-	-	-	-	(3.046)	(3.046)	44.815	41.769
Paid-up capital		692.308	-	-	-	-	-	-	-	692.308	(148)	692.160
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	-	(32.236)	(32.236)
Expenditures with offering of shares		-	(5.126)	-	-	-	-	-	-	(5.126)	-	(5.126)
Treasury shares acquired		-	-	-	2.226	-	-	-	-	2.226	-	2.226
Formation of reserves		-	-	-	-	807.692	-	-	-	807.692	-	807.692
Exchange-rate change in the translation of foreign operations		-	-	-	-	-	536	-	-	536	-	536
Share-based payment		-	-	-	-	15.806	-	-	-	15.806	-	15.806
Acquisition of equity interest with non-controlling shareholders		-	-	-	-	-	-	(20.401)	-	(20.401)	(24.778)	(45.179)
Transactions among partners		-	-	-	-	-	-	(601)	-	(601)	(321)	(922)
BALANCES AT SEPTEMBER 30, 2024		3.147.024	(121.195)	-	(101.477)	1.664.177	13.821	(743.810)	(67.920)	3.790.620	365.477	4.156.097
BALANCES AT DECEMBER 31, 2024		3.147.024	(121.760)	-	(94.468)	1.659.018	11.406	(743.806)	(711.064)	3.146.350	236.075	3.382.425
Loss for the period		-	-	-	-	-	-	-	(2.169.807)	(2.169.807)	14.845	(2.154.962)
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	-	(27.489)	(27.489)
Exchange-rate change in the translation of foreign operations		-	-	-	-	-	(9.309)	-	-	(9.309)	690	(8.619)
Share-based payment	22.c)	-	-	-	-	10.100	-	-	-	10.100	-	10.100
Share-based program settlement		-	-	-	9.181	(9.928)	-	-	-	(747)	-	(747)
Acquisition of equity interest with non-controlling shareholders	22.d)	-	-	-	-	-	-	918	-	918	(918)	-
Transactions among partners	22.e)	-	-	-	-	-	-	(6.293)	-	(6.293)	4.081	(2.212)
BALANCES AT SEPTEMBER 30, 2025		3.147.024	(121.760)	-	(85.287)	1.659.190	2.097	(749.181)	(2.880.871)	971.212	227.284	1.198.496

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Parent Company		Consolidated	
		01/01/2025- 09/30/2025	01/01/2024- 09/30/2024	01/01/2025- 09/30/2025	01/01/2024- 09/30/2024
CASH FLOW FROM OPERATING ACTIVITIES					
Net income (loss) for the period		(2.169.807)	(3.046)	(2.154.962)	41.769
Adjustments to reconcile net income for the year with net cash generated by operating activities:					
Depreciation and amortization	24	71.830	56.934	217.704	209.464
(Reversal) provision for expected credit loss and disallowances	23	24.711	4.930	234.730	124.155
Equity in net income of subsidiaries	10	1.202.360	(31.164)	3.736	7.812
Adjustment to recoverable value of assets	24	67.029	-	93.226	-
Yield from securities	32	(94.365)	(13.372)	(100.892)	(22.249)
Interest on loans, financing and debentures	25	306.501	262.053	436.662	396.292
Interest from lease	25	5.209	1.712	48.349	37.243
Interest referring to related parties and acquisitions		(49.559)	(29.971)	4.228	21.235
Discounts obtained	19	-	-	(321)	-
Adjustment to present value	25	2.566	4.550	7.024	9.571
Adjustment to fair value	25	114.709	15.522	111.874	20.315
Provision for expected losses in financial securities	25	216.956	-	216.956	-
Fair value adjustment on assets and liabilities classified as held for sale	24	-	-	466.209	-
Provision for potential loss on receivables / Debt confession	24	377.770	-	864.897	-
Expenses with share-based payments	24	13.512	21.872	13.512	21.872
Exchange-rate change	25	(17.088)	14.544	(17.159)	14.737
Mark-to-market - Swap	25	5.264	70.033	5.264	67.669
Deferred income tax and social contribution	27	(30.594)	(60.711)	(28.670)	(106.025)
Goodwill realized on the sale of investments	10	-	-	-	1.216
Gain (loss) in the write-off of property, plant and equipment and intangible assets	11	58	1.080	2.229	1.188
Write-off of other assets	9	118.079	-	183.229	-
Provision (reversal of provision) for tax, labor and civil risks	32	110	95	229	1.868
		165.251	315.061	608.054	848.132
Changes in operating assets and liabilities:					
Trade accounts receivable	32	(106.252)	7.497	(371.708)	(786.020)
Inventories	32	24.512	31.114	31.177	(29.806)
Recoverable taxes	32	42.147	(21.899)	(35.650)	(70.079)
Judicial deposits	32	1.088	(12.763)	(14.696)	(45.177)
Other assets	32	(17.301)	(33.174)	(8.306)	(61.889)
Suppliers	32	(25.422)	(43.780)	(123.895)	170.708
Tax liabilities		(27.489)	22.650	24.413	134.238
Social charges		(11.603)	(14.010)	6.965	14.801
Other liabilities		(11.822)	20.753	(7.462)	(7.463)
		(132.142)	(43.612)	(499.162)	(680.687)
Interest paid on loans, financing, debentures, leases and acquisitions	15, 16, 13 and 19	(286.393)	(187.675)	(435.680)	(348.863)
Income tax and social contribution paid		-	-	(47.852)	(35.869)
Net cash invested in operating activities		(253.284)	83.774	(374.640)	(217.287)
CASH FLOW FROM INVESTMENT ACTIVITIES					
Acquisitions of partnerships	12	-	-	(5.536)	(142.000)
Acquisition of property, plant and equipment and intangible assets	32	(46.729)	(62.239)	(131.373)	(181.415)
Advance of acquisition and partnership agreements		-	(171.608)	-	(213.046)
Securities	32	449.409	(933.676)	858.304	(1.330.589)
Dividends received	32	21.755	20.545	-	-
Advance for future capital increase	32	(266.471)	(361.141)	-	-
Capital increase in subsidiaries and associated companies	10	(76.738)	-	(76.738)	-
Related parties	29	82.632	(383.510)	2.436	(10.218)
Net cash invested (generated) in investment activities		163.858	(1.891.629)	647.093	(1.877.268)
CASH FLOW FROM FINANCING ACTIVITIES					
Funding of loans and financing and debentures	15 16	59.881	1.560.656	73.701	1.877.406
Settlement of swap		(7.821)	(19.022)	(7.821)	(18.282)
Amortization of loans, financing, debentures and partnerships	15 16	(360.213)	(228.348)	(499.103)	(898.889)
Payment of acquisitions	32	(15.327)	(314.808)	(116.846)	(204.866)
Share redemption payment	20	-	-	(3.692)	-
Payment of intangible assets	20	-	(9.798)	-	(37.228)
Dividends paid	29.5	-	-	(29.299)	(10.496)
Debits with related parties	29.4	214.515	(221.804)	(2.958)	(5.700)
Payment of leased assets	13.2	(12.868)	(8.105)	(37.975)	(31.911)
Capital increase		-	1.500.000	-	1.500.000
Expenditures with offering of shares		-	(5.125)	-	(5.125)
Net cash invested by financing activities		(121.833)	2.253.646	(623.993)	2.164.909
The effects of exchange rate changes on the cash balance held in currencies foreign		-	-	2.208	342
Cash acquired in mergers	1	12.072	-	-	-
Effect of the reclassification of assets and liabilities held for sale	30	-	-	(4.760)	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(199.187)	445.791	(354.092)	70.696
Cash and cash equivalents at the beginning of the year	4	228.812	41.496	550.744	550.704
Cash and cash equivalents at the end of the year	4	29.625	487.287	196.652	621.400
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(199.187)	445.791	(354.092)	70.696

See the accompanying notes to the interim financial information.

ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.

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

	Note	Parent Company		Consolidated	
		01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024
Revenues		436.564	780.463	3.873.466	5.064.675
Rendering of services	23	830.625	783.686	4.895.065	5.089.556
Revenues from construction of own assets and leasehold improvements	11	8.420	1.707	78.028	99.274
Provision for expected credit losses and disallowances	23	(24.711)	(4.930)	(234.730)	(124.155)
Provision for potential loss on receivables / Debt confession	24	(377.770)	-	(864.897)	-
Inputs acquired from third parties		(728.289)	(416.125)	(4.032.077)	(3.270.215)
Cost of services	24	(459.352)	(373.961)	(2.573.995)	(2.700.912)
Materials, energy, outsourced services	24	(67.558)	(41.351)	(680.869)	(572.264)
Adjustment to recoverable value of assets	24	(67.029)	-	(93.226)	-
Fair value adjustment of assets held for sale	24	-	-	(466.209)	-
Write-off of assets		-	-	-	-
Other		(134.350)	(813)	(217.778)	2.961
Gross added value		(291.725)	364.338	(158.611)	1.794.460
Retentions		(71.830)	(56.934)	(217.704)	(209.464)
Depreciation and amortization	24	(71.830)	(56.934)	(217.704)	(209.464)
Net added value		(363.555)	307.404	(376.315)	1.584.996
Added value received as transfer		(908.209)	193.328	257.390	150.842
Equity in net income of subsidiaries	10	(1.202.360)	31.164	(3.736)	(7.812)
Financial revenues	25	294.151	162.164	261.126	158.654
Other transfers received		-	-	-	-
Total added value		(1.271.764)	500.732	(118.925)	1.735.838
Distribution of added value		(1.271.764)	500.732	(118.925)	1.735.838
Personnel and charges		44.173	57.016	547.602	565.546
Direct remuneration	24	32.204	46.319	410.860	433.679
Benefits	24	9.677	8.927	110.600	104.043
FGTS	24	2.292	1.770	26.142	27.824
Taxes, rates and contributions		47.825	(2.992)	470.470	438.825
Federal	27	26.569	(19.708)	343.084	314.653
Municipal	18	21.256	16.716	127.386	124.172
Third-party capital remuneration		806.045	449.754	1.017.965	689.698
Financial expenses	25	803.425	447.429	1.001.456	671.720
Expenses with occupation	24	2.620	2.325	16.509	17.978
Remuneration of own capital		(2.169.807)	(3.046)	(2.154.962)	41.769
Dividends		-	-	-	420
Retained earnings (loss)		(2.169.807)	(3.046)	(2.169.807)	(3.046)
Non-controlling interest in retained earnings		-	-	14.845	44.395

See the accompanying notes to the interim financial information.

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

1. OPERATIONS

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

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

Oncoclínicas’ mission is to “beat the cancer”.

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

The Oncoclínicas Group is an oncology network in Brazil composed of 144 operating units in 2025, operating in 2 countries and 47 cities in the specialized areas of chemotherapy, diagnostic medicine, radiotherapy, hospitals and oral drugs.

Over the past few quarters, the Company has been implementing several commercial, operational, and strategic initiatives aimed at redirecting its efforts towards its core business (oncology).

Abovementioned strategic initiatives were necessary to mitigate and seek to interrupt a series of pressures that the Company has been facing in recent years on its margins and cash generation dynamics, mainly due to the effect of ex-oncology hospital operations, the default of certain healthcare plans and operators in the client portfolio, commitments made for capital expenditure (Capex), as well as the events mentioned in Notes 5 and 6.

Through these initiatives, the Company aims to restore profitability levels, organic cash generation, and reduce its financial leverage. The third quarter of 2025 was marked by substantial progress in several fronts of the Company’s optimization plan, among which we highlight below:

- i) the reduction of exposure to clients with unfavorable working capital dynamics / high default, moving towards adopting a more selective commercial strategy.
- ii) the resizing of the Company’s organizational structure through a rightsizing program, as well as the outsourcing of its backoffice operation for efficiency and productivity gains
- iii) sale of hospital assets, which have a significant ex-oncology revenue component. In this context, the Company entered into agreements for the sale of the Marcos Moraes and Uberlândia Medical Center hospitals, as per material facts disclosed on August 25 and 26, 2025, respectively, and the negotiation for the disposal of the Vila da Serra Maternal and Child Institute, according to Note 33. The effective conclusion of these transactions is subject to certain usual conditions for this type of transaction, including due diligence procedures and other precedent conditions.

iv) the cancellation of the long term Built to Suit rental agreement related to the construction of a future cancer center in São Paulo, as per the Material Fact disclosed on October 1, 2025. The celebration of the cancellation is aligned with actions aimed at optimizing the capital structure and the strategic repositioning of the Company, which include the termination or renegotiation of contracts that involve future capital expenditure commitments. Additionally, the Built to Suit contract related to the cancer center in Belo Horizonte was canceled, as mentioned in Note 33. The Company's Management understands that the disposal of hospital assets and the discontinuation of the aforementioned Built to Suit projects will significantly contribute to the reduction of future Capex commitments that had been undertaken and, consequently, to future cash consumption and leverage.

v) the approval in an Extraordinary General Meeting for a capital increase of up to R\$ 2 billion aimed at adjusting the Company's capital structure to a level that is compatible with its current operational reality and with the current cost of capital prevailing in the Brazilian market. This capital increase process is currently underway, and the approval is scheduled for the second semester of November 2025. The term for the exercise of the right of first refusal by the current shareholders, according to the terms of Article 171 of Law 6404/76, expired on November 7, 2025 (see additional information in Note 33).

The Company's Management understands that these actions, taken together, are sufficient for the repositioning and strengthening of the Company from the perspective of economic-financial sustainability, profitability, and the compatibility of the capital structure with current market conditions and its strategic objectives.

In addition to these initiatives, the Company started, concurrently with the capital increase process, a series of other strategies to comply with the debt issuance covenant clauses. These strategies involve, in addition to the aforementioned initiatives, negotiation with major suppliers to extend the term for payment of obligations due at the end of the year, extending the terms of bank debts not converted in the context of the capital increase, negotiation with banks for the advance of certain receivables, among others. All these initiatives add to the aforementioned ones, and Management has a reasonable expectation that it will be able to comply with the covenants.

Accordingly, Management has a reasonable expectation on the date of approval of this interim financial information that the Company has adequate funds to continue operating as a going concern in the near future. The fulfillment of this expectation depends on the success of the implementation of the action plan mentioned above, including compliance with the financial indicators for loans, financing, and debentures, to be measured at the end of the year ended December 31, 2025. Therefore, the company continues adopting the going concern basis of accounting in the preparation of the interim financial information for the period ended September 30, 2025.

The Company's interim financial information for the third quarter of 2025, ended September 30, 2025 was deliberated and authorized for issue by the Board of Directors on November 14, 2025.

Corporate restructuring

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

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

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

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

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

On July 31, 2025, the merger of the partially spun off net assets of Oncoclínicas Canoas Clínica de Oncologia Ltda. and a new merger of the partially spun off net assets of Instituto de Oncologia Kaplan S.A. into Idengene Medicina Diagnóstica S.A. took place.

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

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

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

2. DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES - MATERIAL AND CLARIFYING

2.1 Statement of conformity

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

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

2.2 Basis of preparation

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

From this period on, the accounting policy related to the classification of assets and liabilities held for sale, in accordance with CPC 31 (IFRS 5), began to also being applied.

2.2.1 Assets and liabilities held for sale

Assets or groups of assets that meet the requirements for classification as held for sale are stated at the their book values and their fair value less selling expenses, whichever is lower, in line with CPC 31 (IFRS 5). This classification occurs when Management is committed to a sales plan, the asset is available for immediate sale in its current condition, and the sale is considered highly probable to occur within 12 months.

From the classification date as held for sale, the Group ceases to recognize depreciation/amortization on these assets. The related assets and liabilities are presented separately in the balance sheet.

Any eventual impairment loss resulting from the comparison between the book value and the fair value less selling expenses is immediately recognized in the income (loss) for the period. Gains from subsequent measurements are recognized only up to the limit of the previously recognized accumulated loss, without resulting in a book value higher than what would have been determined if the asset had not been classified as held for sale.

2.3 Investments in subsidiaries and consolidation

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

Investee (%)	09/30/2025			12/31/2024		
	Direct	Indirect	Total	Direct	Indirect	Total
Centro Paulista de Oncologia S.A. (i)	44.19	55.78	99.97	39.40	60.56	99.96
Céu de Brasília Participações S.A. (ii)	-	-	-	100.00	-	100.00
Núcleo de Hematologia e Transplante de Medula Óssea de MG Ltda. (i)	88.66	11.34	100.00	87.52	12.48	100.00
Hematológica - Clínica de Hematologia S.A. (i)	52.17	47.83	100.00	43.24	56.76	100.00
Idengene Medicina Diagnóstica S.A. (i)	-	100.00	100.00	100.00	-	100.00
CPO - Centro Paraibano de Oncologia S.A. (ii)	-	99.99	99.99	14.00	86.00	100.00
Núcleo de Oncologia da Bahia S.A. (iii)	51.35	32.00	83.35	48.17	31.99	80.16
Radioterapia Botafogo S.A. (i)	72.49	27.51	100.00	70.00	30.00	100.00
Talia Participações Ltda. (i)	99.91	0.09	100.00	99.90	0.10	100.00
Centro Brasil. de Radioterapia Oncologia Mastologia Cebrom Ltda (i)	1.98	98.02	100.00	31.65	68.35	100.00
IRA Instituto Roberto Alvarenga Ltda. (iii)	-	100.00	100.00	-	95.00	95.00
Multihemo Serviços Médicos S.A. (iii)	-	100.00	100.00	-	99.99	99.99

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

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

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

2.4 Comparability

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

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

3. NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS OF STANDARDS

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

4. CASH AND CASH EQUIVALENTS

Interest earning bank deposits are mainly represented by Bank Deposit Certificates (CDBs) yielding interest corresponding to rates of up to 98.25% as of September 30, 2025 (97.93% as of December 31, 2024) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Cash and banks	2,330	35,414	33,900	78,119
Short term investments	27,295	193,398	162,752	472,625
Total	29,625	228,812	196,652	550,744

5. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Fixed income investments	495,901	1,040,032	515,196	1,467,551
Allowance for doubtful accounts on expected credit losses	(216,956)	-	(216,956)	-
Total	278,945	1,040,032	298,240	1,467,551
Current (i)	276,551	937,548	276,554	1,337,630
Non-current (ii)	2,394	102,484	21,686	129,921

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

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

On September 30, 2025, of the total fixed income investments recognized under "fixed income investments" the amount of R\$ 493,507 is related to bank deposit certificates issued by Banco Master de Investimento S.A.

Banco Master had its risk rating downgraded by Fitch Ratings from B+ to B- in September 2025. In October 2025, Fitch Ratings further downgraded the risk rating of Bank Master to CC.

Considering the substantial increase in Banco Master's credit risk observed in the third quarter of 2025, the Company concluded that a provision for expected losses on the realization of this financial asset should be recorded in the amount of R\$ 216,956, which was determined by the difference between the value of the outstanding balance invested in CDBs on September 30, 2025, and the recoverable amount estimated based on judgment exercised by Management, which was based on the Probability of Default (PD) and Loss Given Default (LGD) obtained from historical series disclosed by a rating agency. The result achieved was corroborated by a complementary study, prepared with the assistance of external specialists, based on observable market data related to debt securities with similar risk ratings.

The provision for expected losses established will be reassessed periodically based on the facts and circumstances existing at the closing date of each accounting closing period.

Investments in securities have a remuneration between 100% and 120% of CDI, as of September 30, 2025 (104% and 120% of CDI as of December 31, 2024).

6. TRADE ACCOUNTS RECEIVABLE

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Clients	2,509	69,939	885,435	840,789
Unbilled revenues	129,397	194,917	746,306	1,330,494
Renegotiations	32,218	192,062	107,791	500,639
Total trade accounts receivable and unbilled revenues	164,124	456,918	1,739,532	2,671,922
Provision for expected credit loss (ECL) and disallowance	(18,540)	(15,378)	(203,211)	(237,328)
Total	145,584	441,540	1,536,321	2,434,594
Current	145,584	288,180	1,536,321	2,049,014
Non-current	-	153,360	-	385,580

Trade accounts receivable are denominated in Brazilian reais and mainly refer to services provided to healthcare plans, whose average collection period recorded in the quarter ended September 30, 2025 was 88 days (128 days for the third quarter of 2024).

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Falling due	121,147	403,553	1,162,739	1,772,371
Overdue up to 30 days	9,580	2,707	99,439	115,306
Up to 60 days overdue	3,109	7,440	29,638	115,915
Overdue up to 90 days	5,844	8,590	78,980	134,254
Overdue, 91–180 days	8,269	4,732	97,218	141,567
Overdue >180 days	16,175	29,896	271,518	392,509
Total	164,124	456,918	1,739,532	2,671,922

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

	Parent Company	Consolidated
Balance at December 31, 2023	(17,992)	(174,836)
Additions	(36,326)	(310,759)
Reversal	31,695	225,974
Balance at September 30, 2024	(22,623)	(259,621)
Balance at December 31, 2024	(15,378)	(237,328)
Reversal	27,760	234,110
Additions	(30,785)	(245,871)
Assets held for sale	-	45,878
Corporate restructurings	(137)	-

Balance at September 30, 2025	(18,540)	(203,211)
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As of September 30, 2025, the Company had recognized amounts receivable from Unimed FERJ in the caption "debt confessions," totaling R\$ 864,897 to be paid in 96 monthly installments, adjusted by CDI + 1.5% p.a.

This balance was originated from the transfer of the assistance liability from Unimed Rio, starting on April 1, 2024, assumed by Unimed FERJ, as well as new amounts resulting from services rendered by the Company directly to Unimed FERJ and not settled on their original due dates.

During the third quarter of 2025, the events listed below culminated in the conclusion reached by the Company to establish a provision for losses on the full balance of the debt confession receivable from Unimed FERJ due to (i) the Company's interruption of service to Unimed FERJ, and (ii) the need to renegotiate the terms of the existing debt confession instrument, which, in turn, arises from the deterioration of the credit risk of that counterparty. We list below the main events that occurred in the third quarter of 2025 regarding this topic:

(a) Unimed FERJ chose to redirect all its beneficiaries, who had been served by the Company until then, to assistance units of Unimed FERJ itself or to third parties regularly accredited to its network, starting from July 31, 2025. Thus, the Company maintained its commitment to provide oncology services only on a residual basis for those beneficiaries whose redirection had not been implemented by July 31, 2025.

(b) On September 8, 2025, the Company resumed, at the request of the National Health Agency - ANS and as part of a collaborative effort with the mentioned regulator and the Unimed System, temporary and emergency care for a limited number of oncology patients from the Unimed System Exchange and Unimed FERJ in the city of Rio de Janeiro. Under the terms of the Temporary Service Agreement, Oncoclínicas and Unimed FERJ agreed that the Company will provide oncological assistance, according to the operational capacity currently available in its units, to beneficiaries who have not yet been transferred to the own units of Unimed FERJ, or to other accredited partners within the Unimed FERJ network. This initiative aims to temporarily and urgently collaborate with the proper care of the beneficiaries of this healthcare operator in the city of Rio de Janeiro. The Temporary Service Agreement establishes (i) that the assistance agreed upon between Oncoclínicas and Unimed FERJ will last for two months, starting from September 8, 2025, extendable for an equal period of two months, and (ii) the advance payment to the Company, on a weekly frequency, regarding all services and treatments to be provided.

(c) On that same date, that is, September 8, 2025, the terms of the existing Private Debt Confession Instrument between Unimed FERJ, as debtor, and the Company, as creditor, were renegotiated to contemplate the settlement of the balance in 94 increasing monthly installments, within a new amortization schedule that fits Unimed FERJ's financial capacity, maintaining the previously applicable interest rate of CDI + 1.5% per annum on the outstanding balance. No real collateral was provided by Unimed FERJ.

(d) It is worth highlighting that this new renegotiation was also made because Unimed FERJ, which was previously compliant, stopped fulfilling its financial obligations starting as of the third quarter of 2025, resulting from the third amendment of the debt confession signed on June 16, 2025. Therefore, Unimed FERJ had, in the third quarter of 2025, a history of default and, considering the absence of real collateral, there are currently no indications of recoverability of the balance, significantly increasing the credit risk of this accounts receivable, which resulted in the formation of a provision for loss on the total outstanding balances.

The formation of the provision strictly arises from the application of the current accounting standards, not implying, under any circumstances, a waiver, novation, or abandonment of the credit right. Management continues to actively adopt formal and legal collection measures, aiming for the full recovery of amounts, including through the adoption of applicable legal measures when necessary for this credit. The amounts recovered by the Company will be fully reverted from the provision recorded in the respective periods, in accordance with the current accounting practices.

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 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 16 days for the quarter ended September 30, 2025 (20 days for the quarter ended December 30, 2024). Additionally, there are no guarantees provided and/or restrictions on the full use of inventories.

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Medicines	18,041	43,375	143,962	187,869
Materials and Personal Protective Equipment (PPE)	11,089	10,267	27,270	37,366
Total	29,130	53,642	171,232	225,235

8. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
IRPJ/CSLL	24,203	45,909	140,583	181,403
Withholding IRRF/CSLL	12,112	13,644	23,670	34,323
PIS/COFINS	5,257	21,052	51,080	76,549
Payroll taxes	17,239	20,605	17,276	20,642
Other taxes	868	276	574	1,182
Total	59,679	101,486	233,183	314,099

9. OTHER ASSETS

Other assets are shown as follows:

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Advances to suppliers	17,655	15,144	48,047	64,237
Disposal of equity interests (a)	10,714	10,051	11,617	10,975
Indemnity assets (b)	20,427	9,426	45,630	50,084
Machinery lease	6,375	4,361	-	-
Sundry advances (c)	14,657	187,109	9,494	266,267
Prepaid expenses	14,454	16,233	19,477	23,533
Other	8,600	6,795	32,606	31,579
Total	92,882	249,119	166,871	446,675
Current	79,206	51,147	142,760	151,871
Non-current	13,676	197,972	24,111	294,804

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

b) includes amounts resulting from indemnifiable events by former controlling shareholders of entities acquired by the Group, with R\$ 30,487 related to contingencies, according to Note 21, and R\$ 12,243 related to tax liabilities linked to self-regularization.

- c) as mentioned in Note 1, the contracts under the Built to Suit model between Oncoclínicas do Brasil Serviços S.A. (Lessee) with Cedro Participações S.A. (Lessor) and Goiânia Medical Center Ltda (The Lessor) were concluded in this quarter with an effect on the result of R\$183,228.

The Built to Suit contract between Castelo Byblos Participações S.A. (Lessor) and Oncoclínicas do Brasil Serviços Médicos S.A. (Lessor) had the cancellation signed (see Note 33), therefore, the Company recorded the impairment of the advance made in the amount of R\$ 67,029, considering that the amount will not be recovered.

10. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

a) Breakdown

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Investments	1,896,901	2,627,171	68,457	42,960
Goodwill (i)	1,137,893	1,122,929	-	-
Call options (ii)	24,390	31,815	-	-
Total	3,059,184	3,781,915	68,457	42,960

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

(ii) Refers to stock options granted by minority shareholders to Núcleo de Oncologia da Bahia S.A., as described in Note 19. The reduction in the amount of R\$ 7,425 refers to the execution of the call option for 3.17% equity interest of the minority interest by the Company in January 2025.

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

Companies	12/31/2024	Capital increase and decrease (i)	Equity in net income of subsidiaries	Changes in interest (iii)	Exchange-rate changes	Corporate restructuring (ii)	Distribution of dividends (iv)	Other transactions with shareholders	09/30/2025
Chemotherapy	920,806	138,474	(284,484)	(1,070)	2,480	191,351	(90)	(23,147)	944,320
Radiotherapy	30,787	933	385	(4)	-	-	-	-	32,101
Precision medicine	97,239	12,200	5,758	-	(4,130)	(107,640)	-	-	3,427
Vehicle entities	1,402,945	108,874	(878,158)	5,443	-	(130,187)	-	23,140	532,057
Other	128,492	68,966	(45,861)	(2,319)	(7,659)	-	-	-	141,619
Total	2,580,269	329,447	(1,202,360)	2,050	(9,309)	(46,476)	(90)	(7)	1,653,524

Investments	2,627,171								1,896,901
Provision for investment loss	(46,902)								(243,377)

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

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

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

Companies	12/31/2024	Capital increase	Equity in net income of subsidiaries	Exchange-rate changes	Changes in interest (iii)	09/30/2025
Medica Scientia Innovation Research	6,254	-	19,004	(903)	-	24,355
JV Saudi Arabia	36,706	40,115	(22,740)	(7,660)	(2,319)	44,102
Total	42,960	40,115	(3,736)	(8,563)	(2,319)	68,457

Investments 42,960 68,457

Companies	12/31/2023	Equity in net income of subsidiaries	Exchange-rate changes	09/30/2024
Medica Scientia Innovation Research	11,939	(7,812)	1,044	5,171
Total	11,939	(7,812)	1,044	5,171

Investments 11,939 5,171

(i) Capital increase and capital reduction

During the nine-month period ended September 30, 2025, capital increases totaling R\$ 341,166 were made in the Company's direct subsidiaries, with R\$ 301,051 through advance for future capital increase and R\$ 40,115 through capital contribution.

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

(ii) Corporate Restructuring

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

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

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

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

	Investment effect
Effect of the increase in direct investment in AIO - Instituto de Câncer de Brasília Ltda.	56,935
Effect of the increase in direct investment in CETTRO – Centro de Tratamento Oncológico Ltda.	52,336
Effect of the write-off of the direct equity interest in Céu de Brasília Participações S.A.	(100,741)
	8,530

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

(iii) Change in interest and other transactions with shareholders

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

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

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

In September 2025, the Oncoclínicas Group became the holder of 100% of the capital of the investees Multihemo Serviços Médicos S.A. and Instituto Roberto Alvarenga Ltda. (IRA). The transaction generated a loss recognized against shareholders' equity, in the amount of R\$ 1,609.

(iv) Distribution of dividends

In September 2025, the Company received the amount of R\$ 90 related to the payment of dividends from its investee Instituto Oncológico de Ribeirão Preto S.A.

Equity interest of subsidiaries, direct investees							
September 30, 2025							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Oncoclínica Centro de Tratamento Oncológico S.A.	100%	221,333	26,305	195,028	(7,130)	195,028	(7,131)
Oncoclínicas Salvador S.A.	100%	18,310	1,871	16,440	2,637	16,440	2,637
Centro Paulista de Oncologia S.A.	44%	1,514,695	686,093	828,602	37,329	366,183	14,929
Radioterapia Botafogo S.A.	72%	28,565	17,095	11,470	388	8,315	285
Centro Mineiro de Infusões S.A.	100%	301,857	134,296	167,561	(450,865)	167,561	(450,865)
Núcleo de Oncologia da Bahia Ltda	51%	936,123	726,534	209,589	(103,927)	107,621	(53,364)
Oncocentro Imagem Serviços Médicos Ltda.	100%	170,016	27,669	142,348	8,018	142,348	8,018
Oncopar Sul Empreendimentos e Participações Ltda.	100%	67,973	(277)	68,250	994	68,250	994
Oncologia Participações Ltda.	100%	29,541	253	29,289	93	29,286	93
Oncohematologia Participações Ltda.	100%	31,646	931	30,715	5,165	30,598	5,145
Oncobio Serviços de Saúde S.A.	100%	156,834	52,179	104,655	(13,566)	104,655	(13,566)
Instituto de Oncologia de Ribeirão Preto S.A.	5%	30,407	18,806	11,601	5,915	522	266
Radioterapia Oncoclínicas São Paulo Ltda.	99%	18,573	12,167	6,407	723	6,337	715
Radioterapia Oncoclínicas Recife S.A.	7%	47,806	17,755	30,051	237	2,104	17
CGS Faria Lima	100%	11,419	5,909	5,511	322	5,505	321
Oncoclínicas Participações ES RJ Ltda.	100%	203,707	13,089	190,617	524	190,601	524
Navarra RJ (Leste Fluminense S.A.)	51%	363,765	281,723	82,042	(4,256)	41,842	(2,170)
Andromeda Participações S.A.	100%	128,968	50,919	78,049	(197,382)	78,048	(197,382)
Cruz Participações Ltda (Talassa Participações S.A.)	50%	88,885	36,702	52,183	1,565	26,097	783
CTC Oncologia S.A.	50%	11,588	6,585	5,003	(428)	2,501	(214)
Locus Anat. Patol. E Citologia Ltda.	9%	13,203	11,559	1,644	(4,664)	153	(433)
Talia Participações Ltda.	100%	4,225	2,088	2,137	159	2,135	159
CTR - Centro de Tratamento Radioterápico Ltda.	88%	9,413	2,022	7,391	(160)	6,472	(140)
COTE – Centro Oncológico e Tratamento	100%	9,114	7,706	1,408	(4,613)	1,408	(4,613)

Unity Participações S.A.	100%	288,437	187,895	100,542	(243,733)	100,542	(243,733)
Cettro – Centro de Tratamento Oncológico S.A.	100%	84,794	46,755	38,040	527	38,040	541
Instituto De Cancer De Brasília Ltda.	100%	124,318	85,677	38,641	(2,959)	38,641	(2,957)
OncO Vida – Instituto Especializado de Oncologia Ltda	100%	107,337	83,661	23,676	7,973	23,582	7,942
Aliança Instituto de Oncologia	100%	109,038	87,860	21,178	(1,320)	21,081	(1,314)
Hematológica – Clínica de Hematologia S.A.	52%	108,083	48,857	59,226	7,841	30,900	4,227
Radioterapia Oncoclínicas Salvador Ltda.	100%	6	4	2	(4)	3	(5)
Céu de Brasília Participações S.A.	100%	-	-	-	-	-	3,400
JV Saudi Arabia	51%	480,918	394,442	86,476	(44,588)	44,102	(22,740)
Idengene Medicina Diagnóstica Ltda.	-	-	-	-	-	-	5,758
Total investment		5,720,897	3,075,130	2,645,772	(999,185)	1,896,901	(943,873)

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99%	1	10	(9)	(1)	(9)	(1)
Centro de Excelência de Radioterapia Oncoclínicas	50%	6,048	11,208	(5,160)	(8,038)	(2,580)	(4,019)
CTR Centro de Tratamento de Anápolis	87%	24,610	32,153	(7,543)	(3,099)	(6,539)	(2,686)
Núcleo de Hematologia e Transplante de Medula Óssea Ltda.	88%	13,195	16,184	(2,989)	(7,204)	(2,651)	(6,357)
Oc Franquias Ltda.	100%	328	1,215	(886)	(1,561)	(886)	(1,561)
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom	2%	191,031	1,017,097	(826,066)	(41,687)	(16,380)	4,637
Pontus Participações S.A.	100%	585	214,917	(214,332)	(248,500)	(214,332)	(248,500)
Total unsecured liability		235,798	1,292,784	(1,056,985)	(310,090)	(243,377)	(258,487)
Total direct investments		5,956,695	4,367,914	1,588,787	(1,309,275)	1,653,524	(1,202,360)

Company	Equity interest of subsidiaries, direct investees						
	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Oncoclínica Centro de Tratamento Oncológico S.A.	100.00%	16,378	14,088	2,290	10,491	2,290	10,491
Oncoclínicas Salvador S.A.	100.00%	17,176	3,675	13,501	188	13,501	188
Radioterapia Botafogo S.A.	70.00%	31,243	20,467	10,776	2,382	7,543	1,667
Centro Mineiro de Infusões S.A.	100.00%	903,075	135,670	767,405	(11,132)	767,405	(11,132)
Núcleo de Oncologia da Bahia Ltda	48.17%	1,021,065	654,970	366,095	(9,216)	176,365	(4,440)
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	181,898	35,293	146,605	969	146,605	969
Oncopar Sul Empreendimentos e Participações Ltda.	100.00%	68,537	3,177	65,360	2,823	65,360	2,823
Oncologia Participações Ltda.	99.99%	89,590	295	89,295	2,635	89,287	2,635
CPO – Centro Paraibano de Oncologia S.A.	14.00%	53,729	36,091	17,638	787	2,469	110
Oncohematologia Participações Ltda.	99.62%	36,932	860	36,072	2,146	35,934	2,138
Oncobio Serviços de Saúde S.A.	100.00%	144,270	49,155	95,115	(3,283)	95,115	(3,283)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	19,852	12,951	6,901	4,831	311	217
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	18,091	12,297	5,794	1,751	5,730	1,731
Centro de Excelência de Radioterapia Oncoclínicas Rio de Janeiro Ltda	50.00%	10,876	5,837	5,039	(3,387)	2,520	(1,694)
Radioterapia Oncoclínicas Recife S.A.	7.00%	51,448	21,870	29,578	417	2,070	29
CGS Faria Lima	99.90%	6,420	2,435	3,985	488	3,981	487
Idengene Medicina Diagnóstica S.A.	95.44%	353,899	105,464	248,435	(49,076)	248,435	(47,018)
Oncoclínicas Participações ES RJ Ltda.	99.99%	176,827	8,297	168,530	16,825	168,517	16,824
Navarra RJ (Leste Fluminense S.A.)	51.00%	287,583	194,252	93,331	27,776	47,599	14,166
Andromeda Participações S.A.	100.00%	268,847	39,297	229,550	(30,698)	229,550	(30,698)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	88,282	38,280	50,002	1,209	25,006	605
CTC Oncologia S.A.	50.00%	246,878	6,423	240,455	728	120,228	364
Hematológica – Clínica de Hematologia S.A.	16.03%	179,025	167,425	11,600	4,387	1,860	715
Locus Anat. Patol. E Citologia Ltda.	9.28%	15,629	6,772	8,857	(3,528)	822	(326)

Talia Participações Ltda.	99.90%	3,447	2,242	1,205	222	1,204	222
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	235,979	170,516	65,463	14,408	20,717	4,560
CTR Centro de Tratamento Radioterápico Ltda.	87.56%	10,040	1,958	8,082	1,179	7,077	1,032
Centro Paulista de Oncologia S.A.	53.55%	943,996	621,553	322,443	16,007	199,197	9,382
COTE – Centro Oncológico e Tratamento	100.00%	6,352	5,475	877	(4,518)	877	(4,518)
ONCO VIDA – Instituto Especializado de Oncologia Ltda	99.60%	105,729	91,043	14,686	9,659	14,628	9,620
Aliança Instituto de Oncologia	99.54%	105,726	83,026	22,700	4,608	22,595	4,587
Unity Participações S.A.	100.00%	378,889	180,959	197,930	48,107	197,425	47,832
JHSL Consultoria	55.46%	3,517	2,913	604	(126)	335	(70)
Pontus Participações Ltda.	100.00%	32,291	9,300	22,991	(16,589)	22,991	(16,589)
Ceu de Brasília Participações S.A.	100.00%	107,161	11,173	95,988	15,951	95,988	19,456
Cetro – Centro de Tratamento Oncológico S.A.	0.82%	172,735	130,837	41,898	12,507	342	101
Instituto de Câncer de Brasília Ltda.	0.09%	166,737	114,457	52,280	3,572	48	7
OC Franquias Ltda	100%	100	33	67	67	67	67
Total investment		6,560,249	3,000,826	3,559,423	75,567	2,841,994	33,257
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP income (loss) - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	100%	2	13	(11)	(3)	(11)	(2)
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.09%	5	11	(6)	(2)	(6)	(2)
CTR Centro de Tratamento de Anápolis	86.69%	24,275	27,978	(3,703)	(2,410)	(3,210)	(2,089)
Total unsecured liability		24,282	28,002	(3,720)	(2,415)	(3,227)	(2,093)
Total direct investments		6,584,531	3,028,828	3,555,703	73,152	2,838,767	31,164

Consolidated financial position							
September 30, 2025							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP Income (loss)
Medica Scientia Innovation Research	49.00%	159,122	146,398	12,724	38,784	6,235	19,004
JV Saudi Arabia	51.00%	480,918	394,442	86,476	(44,588)	44,102	(22,740)
Total consolidated investments		640,040	540,840	99,200	(5,804)	50,337	(3,736)

Consolidated financial position							
September 30, 2024							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP Income (loss)
Medica Scientia Innovation Research	49.00%	85,741	111,025	(25,284)	(15,943)	(12,328)	(7,812)
Total consolidated unsecured liability		85,741	111,025	(25,284)	(15,943)	(12,328)	(7,812)

11. PROPERTY, PLANT AND EQUIPMENT

Description	Annual average depreciation rates	Parent Company			
		Cost	Accumulated depreciation	09/30/2025	12/31/2024
				Balance	Balance
Machinery and equipment	10%	78,803	(40,526)	38,277	36,149
Facilities	10%	971	(839)	132	156
Furniture and fixtures	10%	13,410	(8,530)	4,880	4,800
Computers and peripherals	20%	26,790	(17,257)	9,533	11,089
Leasehold improvements	10%	113,421	(51,861)	61,560	67,610
Land	-	986	-	986	986
Construction in progress	-	14,853	-	14,853	5,495
Total		249,234	(119,013)	130,221	126,285

Description	Annual average depreciation rates	Consolidated			
		Cost	Accumulated depreciation	09/30/2025	12/31/2024
				Balance	Balance
Machinery and equipment	8%	414,107	(232,410)	181,697	258,363
Facilities	10%	11,750	(8,695)	3,055	3,787
Furniture and fixtures	10%	59,535	(34,345)	25,190	32,238
Computers and peripherals	20%	63,623	(43,795)	19,828	31,606
Leasehold improvements	10%	454,298	(200,848)	253,450	362,824
Vehicles	20%	659	(659)	-	-
Land	-	5,222	-	5,222	5,396
Construction in progress	-	206,097	-	206,097	128,311
Total		1,215,291	(520,752)	694,539	822,525

On September 30, 2025, the balance of property, plant and equipment pledged as collateral was R\$ 4,578 (R\$ 7,687 on December 31, 2024). Management has not identified significant differences in the economic useful lives of the assets part of its property, plant and equipment and of its subsidiaries.

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

	Parent Company							
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Construction in progress	Land	Total
Balance at December 31, 2023	38,150	193	2,537	8,014	15,628	26,282	986	91,790
Acquisitions	2,279	-	108	3,119	242	1,465	-	7,213
Depreciation	(5,390)	(46)	(429)	(1,991)	(4,496)	-	-	(12,352)
Corporate restructuring	2	-	-	1	-	(1,051)	-	(1,048)
Transfers	451	-	(3)	-	24,471	(20,817)	-	4,102
Balance at September 30, 2024	35,492	147	2,213	9,143	35,845	5,879	986	89,705
Balance at December 31, 2024	36,149	156	4,800	11,089	67,610	5,495	986	126,285
Acquisitions	943	-	121	18	703	7,738	-	9,523
Depreciation	(4,612)	(45)	(699)	(2,892)	(9,418)	-	-	(17,666)
Transfers	-	-	-	(2)	(464)	601	-	135
Corporate restructuring	5,797	21	658	1,320	3,129	1,019	-	11,944
Balance at September 30, 2025	38,277	132	4,880	9,533	61,560	14,853	986	130,221

	Consolidated							
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Land	Construction in progress	Total
Balance at December 31, 2023	317,007	4,780	30,244	28,148	320,244	5,396	124,271	830,090
Acquisitions	14,542	3	6,547	10,433	11,121	-	88,153	130,799
Depreciation	(34,353)	(745)	(3,490)	(6,879)	(30,476)	-	-	(75,943)
Write-offs	(23)	-	(52)	(25)	(3)	-	(1,078)	(1,181)
Transfers	5,705	-	(4)	93	96,219	-	(81,253)	20,760
Balance at September 30, 2024	302,878	4,038	33,245	31,770	397,105	5,396	130,093	904,525
Balance at December 31, 2024	258,363	3,787	32,238	31,606	362,824	5,396	128,311	822,525
Acquisitions	13,410	-	5,152	3,274	1,820	-	76,208	99,864
Depreciation	(26,345)	(729)	(3,907)	(7,912)	(34,510)	-	-	(73,403)
Write-offs	(56)	-	(10)	(2,153)	21	-	-	(2,198)
Transfers	7,096	-	(332)	(476)	(7,426)	(174)	1,680	368
Assets held for sale	(70,771)	(3)	(7,951)	(4,511)	(69,279)	-	(102)	(152,617)
Balance at September 30, 2025	181,697	3,055	25,190	19,828	253,450	5,222	206,097	694,539

The Company evaluated the impairment indicators and for the nine-month period ended September 30, 2025, and no additional indication of recognition of provision for impairment, except those disclosed in Note 30.

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 amortization rates	Parent Company			
		Cost	Accumulated amortization	09/30/2025	12/31/2024
				Balance	Balance
Systems and applications	20%	236,711	(107,559)	129,152	151,723
Exclusivity right	25%	43,281	(35,711)	7,570	7,159
Software development	-	103,035	-	103,035	68,368
Goodwill	-	9,585	-	9,585	9,585
Intellectual property	20%	87,946	(42,642)	45,304	53,193
Partnership agreement	8.33%	111,127	(15,564)	95,563	100,286
Total		591,685	(201,476)	390,209	390,314

Description	Annual amortization rates	Consolidated			
		Cost	Accumulated amortization	09/30/2025	12/31/2024
				Balance	Balance
Systems and applications	20%	279,348	(139,759)	139,589	167,589
Software development	-	112,326	-	112,326	76,773
Exclusivity right	25%	180,484	(127,578)	52,906	49,223
Goodwill	-	2,002,593	-	2,002,593	2,404,765
Partnership agreements	8.33%	1,069,526	(127,999)	941,527	997,471
Trademarks and patents	-	191	-	191	191
Intellectual property	20%	90,690	(44,483)	46,207	54,505
Total		3,735,158	(439,819)	3,295,339	3,750,517

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

								Parent Company
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual property	Partnership agreement	Total
Balance at December 31, 2023	79,791	34,748	9,585	12,031	358	71,755	262,514	470,782
Acquisition	4,299	50,549	-	178	-	-	-	55,026
Amortization	(21,070)	-	-	(4,271)	-	(5,765)	(9,721)	(40,827)
Write-off	(1)	-	-	-	-	-	-	(1)
Transfers	14,701	(18,803)	-	-	-	-	-	(4,102)
Balance at September 30, 2024	77,720	66,494	9,585	7,938	358	65,990	252,793	480,878
Balance at December 31, 2024	151,723	68,368	9,585	7,159	-	53,193	100,286	390,314
Acquisitions	324	36,818	-	-	-	-	6	37,148
Amortization	(28,237)	-	-	(1,169)	-	(7,889)	(4,741)	(42,036)
Transfers	2,636	(2,771)	-	-	-	-	-	(135)
Corporate restructuring (ii)	2,706	620	-	1,580	-	-	12	4,918
Balance at September 30, 2025	129,152	103,035	9,585	7,570	-	45,304	95,563	390,209

								Consolidated
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual property	Partnership agreement	Total
Balance at December 31, 2023	169,832	64,902	2,669,970	73,407	779	74,234	1,137,480	4,190,604
Acquisition	5,662	70,310	-	790	-	-	314,896	391,658
Amortization	(38,557)	-	-	(20,490)	-	(5,763)	(25,744)	(90,554)
Write-offs	(5)	(2)	-	-	-	-	-	(7)
Exchange-rate change	-	-	3,907	-	-	-	-	3,907
Other	-	-	(1,216)	-	-	-	-	(1,216)
Transfers	22,079	(42,839)	-	-	-	-	-	(20,760)
Balance at September 30, 2024	159,011	92,371	2,672,661	53,707	779	68,471	1,426,632	4,473,632
Balance at December 31, 2024	167,589	76,773	2,404,765	49,223	191	54,505	997,471	3,750,517
Acquisitions	1,471	38,951	-	18,191	-	-	6	58,619
Amortization	(31,634)	-	-	(14,158)	-	(8,298)	(30,509)	(84,599)
Write-offs	(31)	-	-	-	-	-	-	(31)
Transfers	2,765	(3,133)	-	-	-	-	-	(368)
Adjustment to recoverable value (i)	-	-	(26,197)	-	-	-	-	(26,197)
Asset held for sale (ii)	(571)	(265)	(375,975)	(350)	-	-	(25,441)	(402,602)
Balance at September 30, 2025	139,589	112,326	2,002,593	52,906	191	46,207	941,527	3,295,339

- i) It refers to the adjustment record to recoverable value on the goodwill recognized in the acquisition of the CAM Group;
 ii) It refers to the reclassification of intangible assets balances from the hospitals to the group of assets held for sale, as per Note 30.

The Company evaluated the impairment indicators and for the nine-month period ended September 30, 2025, no additional indication of recognition of provision for impairment of assets was identified, except for those identified in items i and ii.

(i) Partnership agreements

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

(ii) Exclusivity right

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

13. RIGHT-OF-USE AND LEASE LIABILITIES

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

13.1. Right-of-use assets

	<u>Parent Company</u>	<u>Consolidated</u>
Balance at December 31, 2023	14,693	404,992
Addition	15,439	161,724
Amortization	(3,755)	(42,967)
Write-off	(336)	(879)
Balance at September 30, 2024	26,041	522,870
Balance at December 31, 2024	45,760	513,306
Addition	5,109	112,246
Amortization	(12,128)	(59,702)
Write-off	(967)	(3,119)
Assets held for sale	-	(138,522)
Corporate restructuring	10,800	-
Balance at September 30, 2025	48,574	424,209

13.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments as discounted through the average incremental rate of 15.32% p.a. as of September 30, 2025 (13.90% p.a. for December 31, 2024). Due to the maturity and renewal of some lease contracts, they were remeasured at the new monthly amount, which additional amounts were classified as addition.

	<u>Parent Company</u>	<u>Consolidated</u>
Balance at December 31, 2023	22,356	412,345
Addition	15,439	161,724
Write-off	(377)	(1,129)
Principal payments	(8,105)	(31,911)
Interest payment	(3,501)	(44,160)
Interest incurred	1,712	37,243
Balance at September 30, 2024	27,524	534,112

Balance at December 31, 2024	51,326	561,192
Addition	5,109	112,246
Write-off	(967)	(3,118)
Payment of principal	(12,868)	(37,975)
Interest payment	(5,088)	(49,700)
Interest incurred	5,209	48,349
Assets held for sale	-	(153,128)
Corporate restructuring	11,475	-
Balance at September 30, 2025	54,196	477,866
Current	12,512	53,008
Non-current	41,684	424,858

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

	Parent Company	Consolidated
2025	5,152	24,667
2026	15,666	97,366
2027	12,047	91,257
2028	9,940	77,313
2029	9,590	70,632
2030 onwards	23,964	820,387
Total	76,359	1,181,622
Embedded interest	(22,163)	(703,756)
Lease liabilities	54,196	477,866

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

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

	Parent Company		Consolidated	
	IFRS 16	Inflation projected	IFRS 16	Inflation Projected
Right-of-use assets, net	48,574	53,917	424,209	542,989
Lease liabilities	54,196	60,158	477,866	895,373
Depreciation expenses	(12,128)	(15,895)	(59,702)	(80,499)
Financial expenses	(5,209)	(6,827)	(48,349)	(65,191)

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

14. SUPPLIERS

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

15. LOANS AND FINANCING

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

Description	Index / Interest	Final maturities	Parent Company		Consolidated	
			09/30/2025	12/31/2024	09/30/2025	12/31/2024
Financing	CDI+4.99% p.a./IPCA+0.9958% p.a. at IPCA+1.6894% p.a./10.583% p.a.	09/08/2031	-	-	30,163	38,434
CCB / Working capital (i)	CDI+1.547% p.a. at CDI+2.96% p.a./IPCA+1.21% p.a. at IPCA+2.011% p.a./27.87% p.a.	05/22/2028	128,500	263,471	461,552	721,597
CRI	CDI+1.16–1.91% p.a.	10/17/2033	1,518,711	1,426,534	1,518,711	1,426,534
Law 4131	CDI+1.75–1.8% p.a.	03/17/2026	32,259	224,939	32,259	224,939
FINEP	TJLP+0.5% p.a.	12/15/2031	52,343	57,595	52,343	57,595
			1,731,813	1,972,539	2,095,028	2,469,099
Current			193,664	425,903	528,698	522,860
Non-current			1,538,149	1,546,636	1,566,330	1,946,239

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

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

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

Derivative instruments – swap	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Current and non-current assets	1,991	39,207	1,991	39,207
Current and non-current liabilities	(67,273)	(107,046)	(67,273)	(107,046)
Total loans, financing and debt securities, net of swaps	1,797,095	2,040,378	2,160,310	2,536,938

As of September 30, 2025, the weighted average cost of swaps is approximately 100% of the CDI rate + 1.50% p.a. The asset and liability position is disclosed in Note 28.

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

	Parent Company	Consolidated
Balance at December 31, 2023	1,803,934	2,398,807
Additions	577,275	901,290
Interest incurred	136,408	184,067
Loan cost	9,292	11,239
Payment of principal	(228,348)	(609,645)
Adjustment to fair value	13,500	13,500
Exchange-rate change	7,807	12,437
Payment of financial charges	(137,637)	(180,025)
Balance at September 30, 2024	2,182,231	2,731,670
Balance at December 31, 2024	1,972,539	2,469,099
Additions	59,881	73,701
Interest incurred	99,541	149,454
Loan cost	5,931	6,678
Payment of principal	(360,213)	(438,929)
Adjustment to fair value	109,077	109,077
Exchange-rate change	(7,438)	(7,435)
Payment of financial charges	(147,505)	(182,892)
Liabilities associated with assets held for sale	-	(83,725)
Balance at September 30, 2025	1,731,813	2,095,028

Loan and financing settlement flow is as follows:

Settlement flow	Parent Company	Consolidated
2025	86,543	114,896
2026	113,515	422,656
2027	280,709	290,059
2028	223,502	229,993
2029	227,018	232,306
2030 onwards	800,526	805,118
Total	1,731,813	2,095,028

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

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

Loan cost capitalized

For the nine-month period ended September 30, 2025, the Company capitalized interest on loans attributed to qualifying assets totaling R\$ 1,266 (R\$ 3,996 as of September 30, 2024).

16. DEBENTURES

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Debentures	1,643,804	1,764,427	2,288,450	2,448,108
Total	1,643,804	1,764,427	2,288,450	2,448,108
Current	166,399	37,277	381,379	233,272
Non-current	1,477,405	1,727,150	1,907,071	2,214,836

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

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

	Parent Company	Consolidated
Balance at December 31, 2023	749,610	1,744,323
Additions	983,381	976,116
Amortization of debenture costs	2,115	4,064
Interest incurred	114,238	200,167
Payment of principal	-	(289,244)
Payment of financial charges	(46,537)	(115,741)
Balance at September 30, 2024	1,802,807	2,519,685
Balance at December 31, 2024	1,764,427	2,448,108
Amortization of debenture cost	2,675	4,831
Interest incurred	198,354	275,699
Payment of principal	-	(60,174)
Payments of financial charges	(132,565)	(190,927)
Repurchase of debentures (i)	(189,087)	(189,087)
Balance at September 30, 2025	1,643,804	2,288,450

(i) refers to the optional acquisition of 190,700 own debentures in circulation related to the 9th and 11th issuance to be held by the Company for future resale. The transaction did not generate a cash effect for the Company, according to Note 32.

The settlement flow can be demonstrated as follows:

Settlement flow	Parent Company	Consolidated
2025	100,940	255,024
2026	60,774	250,623
2027	642,433	832,283
2028	120,348	231,211
2029	719,309	719,309
Total	1,643,804	2,288,450

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

17. SOCIAL CHARGES

The amounts recorded as social charges are stated as follows:

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Salaries, social charges, and other remuneration (a)	62,167	67,001	107,940	155,182
Share-based payment program (b)	11,087	12,951	11,087	12,951
Total	73,254	79,952	119,027	168,133
Current	62,167	67,001	107,940	155,182
Non-current	11,087	12,951	11,087	12,951

(a) other remunerations

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

(b) share-based payment

Refers to taxes on the balance of the executive and employee compensation program, in the form of a share-based payment program, as criteria set forth in Note 22.

18. TAX LIABILITIES

The amounts recorded as taxes payables are stated as follows:

Description	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Withholding income tax (IRRF)	786	4,888	1,104	8,478
ISSQN	-	12,906	919	50,350
PIS and COFINS	1,166	3,163	12,941	43,964
Federal withholdings	865	807	1,695	5,761
Taxes in installments (i)	16,307	20,242	93,972	112,013
Tax on financial operations (IOF)	393	3,406	1,384	3,959
Other	384	522	3,629	5,855
Total	19,901	45,934	115,644	230,380
Current	13,288	38,197	78,737	177,829
Non-current	6,613	7,737	36,907	52,551

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Municipal	-	941	75	1,141
Federal	16,307	19,301	93,897	110,872
Total	16,307	20,242	93,972	112,013

19. ACCOUNTS PAYABLE FOR ACQUISITIONS

Subsidiaries and associated companies acquired	Parent Company	
	09/30/2025	12/31/2024
Centro Paulista de Oncologia S.A.	3,005	2,761
Núcleo de Oncologia da Bahia S.A.	14,317	20,564
Aliança Instituto de Oncologia S.A.	37,343	36,494
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	20,308	19,669
Oncocentro Imagem Serviços Médicos Ltda.	-	14
Idengene Medicina Diagnóstica S.A.	-	11,719
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	4,146	8,050
Specialized Medical Treatment Company	-	920
CTR - Centro de Tratamento Radioterápico Ltda.	1,191	2,182
Total	80,310	102,373
Current	12,270	21,481
Non-current	68,040	80,892

Subsidiaries and associated companies acquired	Consolidated	
	09/30/2025	12/31/2024
Multihemo Serviços Médicos S.A.	56,029	55,323
Hospital de Oncologia do Méier S.A.	-	8,221
Instituto Materno Infantil de Minas Gerais S.A.	26,966	26,916
Centro Paulista de Oncologia S.A.	3,005	2,761
CPO – Centro Paraibano de Oncologia S.A.	18,923	17,870
Hematológica – Clínica de Hematologia S.A.	22,449	21,712
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	4,146	8,050
CTR - Centro de Tratamento Radioterápico Ltda.	1,191	2,182
CAM/CLION Group	20,927	30,818
Complexo Hospitalar Uberlândia S.A.	5,170	14,926
UMC Imagem Ltda. and Instituto do Coração do Triângulo Mineiro Ltda.	-	945
Medsir Médica Scientia Innovation Research	-	965
Clínica de Mastologia da Bahia S.A.	857	714
Aliança Instituto de Oncologia S.A.	37,517	36,663
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	20,389	19,925
Cardiomobile Cardiologia Móvel Ltda.	-	546
Instituto Paulista de Oncologia e Cuidados Paliativos Ltda	2,198	2,650
Onkos Participações Oncologia Ltda	15,862	36,732
Núcleo de Oncologia da Bahia S.A.	14,317	20,628
Oncoclínicas Participações Minas Gerais S.A.	3,729	3,517
Utraimagem Ltda	1,956	2,552
Giordani Camicia Serviços Médicos Ltda – Kaplan Uruguaiana	658	636
Oncohemato Recife Ltda.	59,766	116,802

Specialized Medical Treatment Company	-	920
Total	316,055	432,974
Current	206,733	85,494
Non-current	109,322	347,480

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

	Parent Company	
	09/30/2025	12/31/2024
Accounts payable from acquisition of interest	5,337	22,885
Put options (a)	14,317	20,564
Earnouts (b)	60,656	58,924
Total acquisitions payable	80,310	102,373
	Consolidated	
	09/30/2025	12/31/2024
Accounts payable from acquisition of interest	124,612	206,872
Put options (a)	13,541	31,600
Earnouts (b)	177,902	194,502
Total acquisitions payable	316,055	432,974

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

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

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

The Company, in certain business combination processes, established contingent consideration clauses, which were determined based on the respective fair values, whose amount as of September 30, 2025 is R\$ 178,759 (R\$ 205,474 as of December 31, 2024).

Changes in accounts payable for acquisitions are as follows:

	Parent Company	Consolidated
Balance at December 31, 2023	468,473	592,487
Additions	11,743	325,644
Interest incurred	5,453	23,195
Exchange-rate change	-	240
Adjustment to present value (i)	286	4,319
Adjustment to fair value (i)	2,022	6,815
Payment of principal	(314,808)	(346,866)
Payment of financial charges	-	(8,937)
Balance at September 30, 2024	173,169	596,897
Balance at December 31, 2024	102,373	432,974
Interest incurred	395	7,823
Discounts obtained	-	(321)

Exchange-rate change	-	(56)
Adjustment to present value (i)	191	3,453
Adjustment to fair value (i)	5,632	2,797
Payment of principal	(27,046)	(116,846)
Payment of financial charges	(1,235)	(12,161)
Assets held for sale	-	(1,608)
Balance at September 30, 2025	80,310	316,055

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

Settlement flow	Parent Company	Consolidated
2025	212	24,618
2026	11,933	208,962
2027	18,213	31,210
2028	49,952	50,723
2029 onwards	-	542
Total	80,310	316,055

20. OTHER LIABILITIES

Description	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Exclusivity right (a)	4,219	4,990	38,445	29,502
Redemption of shares (c)	113	113	7,893	11,289
Partnership payable CSSJ	-	-	16,970	16,970
HSI operation	-	-	7,528	4,385
Obligation payable - Fundação Ary	-	313	-	313
Dana Farber (b)	44,953	58,806	44,953	58,806
Salto Itu (d)	-	-	13,616	12,752
Other accounts payable	5,661	9,250	14,453	15,499
Total	54,946	73,472	143,858	149,516
Current	19,198	24,652	83,891	73,418
Non-current	35,748	48,820	59,967	76,098

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

21. PROVISION FOR TAX, LABOR AND CIVIL RISKS

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

The provision for risks was as follows:

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Civil	-	9	22,560	23,326
Tax	9,426	9,426	17,471	17,397
Labor	902	783	6,537	10,184
	10,328	10,218	46,568	50,907

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

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

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

	Parent Company	Consolidated
Balance at December 31, 2023	9,612	50,550
Restatement of indemnifiable asset	231	(2,965)
Reversal of provision	(502)	(4,779)
Formation	597	6,647
Balance at September 30, 2024	9,938	49,453
Balance at December 31, 2024	10,218	50,907
Restatement of indemnifiable asset	-	2,883
Reversal of provision	(596)	(12,249)
Formation	706	12,478
Assets held for sale	-	(7,451)
Balance at September 30, 2025	10,328	46,568

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

Possible losses, not provisioned

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Civil (i)	12,353	4,013	86,928	59,852
Labor (ii)	4,498	4,338	54,777	25,271
Tax (iii)	63,827	2,520	100,840	32,457
	80,678	10,871	242,545	117,580

The amount for the shares classified as possible for the investments defined as held for sale is R\$ 99,743 and makes up the balances presented in the table above.

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

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

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

Assessment filed against the Company in the Municipality of Rio de Janeiro regarding alleged underpayment of the Service Tax (ISS). The assessment was challenged in the administrative level with a possible chance of success (70%) and its enforceability has been suspended, the involved amount is approximately R\$ 62,681.

The Brazilian Federal Revenue Service assessed an investee of the Company, alleging non-payment of social security contributions and third-party contributions applicable to the payroll of employees, plus fines and interest. The assessments have been challenged in the administrative level, with a possible chance of success (70%), and their enforceability has been suspended, the involved amount is approximately R\$ 17,772. In the event of an unfavorable decision, both causes will be classified as indemnifiable losses.

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

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Civil	-	-	219	190
Tax (i)	20,757	21,889	66,435	61,901
Labor (ii)	726	682	2,265	4,074
Total	21,483	22,571	68,919	66,165

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

(i) Judicial deposits in writs of mandamus that aim to ensure the inclusion of debts in the Incentivized Self-Adjustment of the Brazilian Federal Revenue Service, governed by Law 14740/2023. The total amount deposited for this discussion is R\$ 54,754;

Judicial deposits in proceedings for payment into court that aim to avoid the collection of ICMS tax higher than the amount due on the imports of surgical equipment, the total amount of the deposits reaches R\$ 2,555;

Partial deposit of PIS/COFINS and Income Tax/CSLL in the records of proceedings that discuss tax theories aiming to reduce the calculation basis of said taxes, totaling R\$ 7,576 in deposit;

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

22. SHAREHOLDERS' EQUITY

(a) Capital

As of September 30, 2025, the Company's capital is R\$ 3,147,024 (R\$ 3,147,024 as of December 31, 2024), represented by six hundred and sixty-one million, three hundred and fifty thousand, eight hundred and ninety-one (661,350,891) common shares (651,756,313 common shares as of December 31, 2024).

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

Shareholder	Position on September 30, 2025		Position on December 31, 2024	
	Voting capital	Common shares	Voting capital	Common shares
Josephina I	-	-	15.79%	102,914,808
Josephina II	4.90%	32,384,734	4.97%	32,384,734
Bruno Ferrari	8.58%	56,776,520	8.41%	54,843,186
Banco Master	14.96%	98,917,690	19.90%	129,679,374
Management	1.01%	6,665,879	0.70%	4,539,211
Josephina III	31.37%	207,498,778	16.05%	104,583,970
Latache	14.33%	94,766,915	-	-
Treasury	2.23%	14,727,103	2.91%	18,963,632
Free Float	22.62%	149,613,272	31.27%	203,847,398
Total	100.00%	661,350,891	100.00%	651,756,313

b) Treasury shares

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

	September 30, 2025	December 31, 2024
Unit price	5.79116	4.98154
Number of shares	14,727,103	18,963,632
Total	85,287	94,468

During the nine-month period ended September 30, 2025, four million two hundred seventy-five thousand four hundred forty-one (4,275,441) shares were settled due to the exercise of the share-based payment program, totaling R\$ 9,181, net of income tax. During the period, 38,912 shares were also canceled.

c) Share-based payment

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

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

Share-based and share-settled payments to Company's employees and executives are measured at the fair value of equity instruments on the grant date. The determination of the fair value of the call options granted to all beneficiaries of the program considers the development of specific estimates of the assumptions for

calculating the fair values of these instruments, including the price of the underlying share, the exercise price of the option, the free market interest rate, the dividend rate, volatility, the lifetime of the instruments and the grace period. The Black & Scholes method was adopted by the company to value these instruments.

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

The Company recognized in the shareholders' equity, in the amount of R\$ 10,100 as of September 30, 2025 (R\$ 15,806 as of September 30, 2024) derived from options vested in the period.

During the nine-month period ended September 30, 2025, the Company settled a total of five million eight hundred ninety-seven thousand one hundred fifty-seven (5,897,157) shares related to shares vested, totaling R\$ 9,928. Furthermore, a total of two million, four hundred seventy-four thousand, six hundred sixty-three (2,474,663) shares were canceled due to the termination of beneficiaries, and a total of 64,925,000 new stock options were granted during the year.

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

	Options
Balance at December 31, 2023	50,502,452
Settled during the period of 2024	(925,819)
Canceled during the period	(548,399)
Balance at December 31, 2024	49,028,234
Settled during the period of 2025	(5,897,157)
Granted during the period of 2025	64,925,000
Canceled during the period of 2025	(2,474,663)
Balance at September 30, 2025	105,581,414

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

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

In September 2025, the acquisition of a 5% equity interest in the company IRA Instituto Roberto Alvarenga Ltda. took place. The transaction generated a gain effect on shareholders' equity amounting to R\$ 1,609.

e) Transactions among partners

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

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

23. REVENUES

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

Description	Parent Company			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Gross revenue:				
Health services	830,625	783,686	257,331	247,828
Sales taxes and other deductions:				
PIS on sales	(5,098)	(5,057)	(1,600)	(1,697)
COFINS on sales	(23,525)	(23,454)	(7,385)	(7,834)
ISS on sales	(21,256)	(16,713)	(7,351)	(4,698)
Provision for expected credit loss and disallowance	(24,711)	(4,930)	(13,324)	672
	(74,590)	(50,154)	(29,660)	(13,557)
Net revenue	756,035	733,532	227,671	234,271
				Consolidated
Description	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Gross revenue:				
Health services	4,895,065	5,089,556	1,579,404	1,745,085
Sales taxes and other deductions:				
PIS on sales	(28,916)	(32,842)	(9,831)	(10,683)
COFINS on sales	(133,534)	(147,103)	(45,356)	(49,048)
ISS on sales	(127,347)	(124,269)	(42,049)	(42,276)
Provision for expected credit loss and disallowance	(234,730)	(124,155)	(69,175)	(8,187)
	(524,527)	(428,369)	(166,411)	(110,194)
Net revenue	4,370,538	4,661,187	1,412,993	1,634,891

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

In the nine-month period ended September 30, 2025, the Company's gross revenue is composed of sundry clients, with only one of them having an individual participation of 12%. The other clients, considered individually, represented percentages lower than 11% of the Company's net revenue. Furthermore, the three customers with the highest concentration combined account for less than 31% of the Company's total gross revenue.

24. COSTS AND EXPENSES BY TYPE

	Parent Company			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Medical and medication costs	(470,064)	(348,482)	(127,517)	(122,600)
Personnel, charges and bonus	(183,607)	(202,375)	(61,853)	(70,254)
Stock option plan expense	(13,512)	(21,872)	(4,000)	(5,775)
Outsourced services	(172,099)	(140,529)	(20,121)	(67,997)
Rent and condominium	(2,620)	(2,952)	(850)	(696)
Infrastructure	(8,805)	(6,464)	(2,776)	(1,987)
Traveling	(6,132)	(9,126)	(1,572)	(5,302)
Use and consumption	(2,905)	(2,273)	(1,032)	(695)
Communication	(22,588)	(21,512)	(6,797)	(8,589)
Depreciation and amortization	(71,830)	(56,934)	(24,259)	(20,100)
Adjustment to recoverable value of assets (i)	(67,029)	-	(67,029)	-
Provision for potential loss on receivables / Debt confession (ii)	(377,770)	-	(377,770)	-
Provision to tax, labor, civil risks	(110)	(95)	(235)	(112)
Apportionment of expenses (iii)	322,920	292,878	102,580	79,950
Write-offs (i)	(118,078)	-	(118,078)	-
Other revenues (expenses)	(32,467)	(19,046)	(4,296)	(4,549)
	(1,226,696)	(538,782)	(715,605)	(228,706)
Cost of services rendered	(505,267)	(371,342)	(139,622)	(129,763)
Administrative expenses	(142,923)	(168,390)	(14,189)	(99,799)
Other operating revenues (expenses)	(578,506)	950	(561,794)	856
Total	(1,226,696)	(538,782)	(715,605)	(228,706)
				Consolidated
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Medical and medication costs	(2,620,044)	(2,700,044)	(809,142)	(947,581)
Personnel, charges and bonus	(636,538)	(654,870)	(211,546)	(221,531)
Stock option plan expense	(13,512)	(21,872)	(4,000)	(5,775)
Outsourced services	(372,600)	(298,716)	(77,785)	(127,650)
Rent and condominium	(16,509)	(22,460)	(5,361)	(8,401)
Infrastructure	(48,259)	(40,763)	(15,686)	(12,421)
Traveling	(11,874)	(17,040)	(2,702)	(7,627)
Use and consumption	(43,391)	(40,171)	(15,482)	(12,791)
Communication	(25,714)	(26,232)	(7,925)	(10,056)
Depreciation and amortization	(217,704)	(209,464)	(73,159)	(72,082)
Adjustment to recoverable value of assets (i)	(93,226)	-	(93,226)	-

Provision for potential loss on receivables / Debt confession (ii)	(864,897)	-	(864,897)	-
Fair value adjustment of asset held for sale (iv)	(466,209)	-	(466,209)	-
Provision to tax, labor, civil risks	(229)	(1,868)	(1,283)	(1,031)
Write-offs (i)	(183,229)	-	(183,229)	-
Other revenues (expenses)	(88,254)	(47,009)	(16,184)	(14,253)
	(5,702,189)	(4,080,509)	(2,847,816)	(1,441,199)
Cost of services rendered	(3,065,148)	(3,103,847)	(959,854)	(1,086,799)
Administrative expenses	(994,748)	(983,845)	(283,583)	(355,756)
Other operating revenues (expenses)	(1,642,293)	7,183	(1,604,379)	1,356
Total	(5,702,189)	(4,080,509)	(2,847,816)	(1,441,199)

i) It mainly refers to the write-offs of the Built to suit contracts, as stated in Note 10;

ii) It refers to the recording of provision for expected losses on the accounts receivable balances of Unimed FERJ, as mentioned in Note 06;

iii) 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;

iv) Refers to the adjustment to fair value of assets reclassified as held for sale, according to Note 30.

25. FINANCIAL INCOME (LOSS)

	Parent Company			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Financial revenues				
Yields from interest earning bank deposits	104,387	62,762	31,711	54,238
Discounts obtained	113	491	6	73
Interest receivable on loans with related parties (Note 29)	80,262	50,634	29,507	20,176
Derivative financial liability instrument ("swap")	70,117	22,197	6,308	5,022
Positive exchange-rate changes	22,012	6,299	3,244	6,296
PIS/COFINS on financial revenue	(8,833)	(5,556)	(2,992)	(3,845)
Adjustment to fair value	20,907	14,626	6,989	5,592
Other financial revenues	5,186	10,711	3,105	8,216
	294,151	162,164	77,878	95,768
Financial expenses				
Expenses with interest on loans	(105,472)	(145,700)	(34,787)	(43,691)
Interest on debenture expenses	(201,029)	(116,353)	(74,397)	(49,303)
Tax on financial operations (IOF)	(6,171)	(2,504)	(2,114)	(536)
Expenses with interest on acquisitions	(395)	(5,453)	(49)	(3)
Bank fees	(109)	(442)	(37)	(108)
Foreign-exchange loss	(4,924)	(20,843)	(2,215)	(3,361)
Discounts granted	(1,904)	(224)	(317)	(35)

Interest on liabilities from loans with related parties	(30,308)	(15,210)	(14,057)	(3,264)
Derivative financial instrument (liabilities) ("swap")	(75,381)	(92,230)	(35,814)	(25,841)
Interest on leased liabilities	(5,209)	(1,712)	(1,804)	(699)
Adjustment to present value	(2,566)	(4,550)	(853)	(890)
Adjustment to fair value	(135,615)	(30,148)	(26,482)	(28,800)
Provision for expected losses on financial securities (i)	(216,956)	-	(216,956)	-
Other financial expenses	(17,386)	(12,060)	(5,830)	(3,817)
	(803,425)	(447,429)	(415,712)	(160,348)
Financial income (loss)	(509,274)	(285,265)	(337,834)	(64,580)

	Consolidated			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Financial revenues				
Yields from interest earning bank deposits	122,281	87,013	33,145	62,592
Discounts obtained	1,615	5,377	307	1,181
Interest receivable on loans with related parties (Note 29)	3,595	1,960	1,636	1,366
Derivative financial liability instrument ("swap")	70,117	25,241	6,308	5,023
Positive exchange-rate changes	22,161	17,830	3,244	11,632
PIS/COFINS on financial revenue	(15,373)	(9,855)	(5,362)	(5,288)
Adjustment to fair value	31,165	14,626	9,871	5,592
Other financial revenues	25,565	16,462	11,028	11,475
	261,126	158,654	60,177	93,573
Financial expenses				
Expenses with interest on loans	(156,132)	(192,061)	(52,675)	(60,158)
Interest on debenture expenses	(280,530)	(204,231)	(102,586)	(77,783)
Tax on financial operations (IOF)	(17,475)	(10,533)	(5,485)	(3,381)
Expenses with interest on acquisitions	(7,823)	(23,195)	(348)	(2,246)
Bank fees	(963)	(1,023)	(414)	(251)
Foreign-exchange loss	(5,002)	(32,567)	(2,237)	(9,220)
Discounts granted	(9,921)	(4,639)	(3,750)	(3,102)
Derivative financial instrument (liabilities) ("swap")	(75,381)	(92,910)	(35,814)	(26,521)
Interest on lease liabilities	(48,349)	(37,243)	(16,444)	(16,270)
Adjustment to present value	(7,024)	(9,571)	(2,569)	(2,572)
Adjustment to fair value	(143,039)	(34,941)	(29,200)	(30,303)
Provision for expected losses on financial securities (i)	(216,956)	-	(216,956)	-
Other financial expenses	(32,861)	(28,806)	(8,718)	(3,568)
	(1,001,456)	(671,720)	(477,196)	(235,375)
Financial income (loss)	(740,330)	(513,066)	(417,019)	(141,802)

i) Refers to the provision for expected losses on the securities of Banco Master.

26. EARNINGS PER SHARE

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

As of September 30, 2025, the Company has 14,785,120 thousand potential common shares referring to subscription warrants resulting from the business combination with the company Unity Participações, for which their exercise is not linked to contingent conditions, being considered for the basic earnings (loss) per share.

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

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

	<u>01/01/2025– 09/30/2025</u>	<u>01/01/2024– 09/30/2024</u>	<u>07/01/2025– 09/30/2025</u>	<u>07/01/2024– 09/30/2024</u>
Loss attributable to controlling shareholders				
Basic loss per share:	(2,169,807)	(3,046)	(1,882,321)	(15,940)
Weighted average number of outstanding shares and subscription warrant	648,711,762	601,245,934	648,711,762	584,094,496
Basic loss per share - in reais (R\$)	<u>(3.3448)</u>	<u>(0.0051)</u>	<u>(2.9016)</u>	<u>(0.0273)</u>
Diluted loss per share:				
Weighted average number of shares outstanding, subscription warrants and shares of the share-based payment program	648,711,762	601,245,934	648,711,762	584,094,496
Diluted loss per share – in reais (R\$)	<u>(3.3448)</u>	<u>(0.0051)</u>	<u>(2.9016)</u>	<u>(0.0273)</u>

27. INCOME TAX AND SOCIAL CONTRIBUTION

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

Income tax charges are as follows:

	<u>01/01/2025– 09/30/2025</u>	<u>01/01/2024– 09/30/2024</u>	<u>07/01/2025– 09/30/2025</u>	<u>07/01/2024– 09/30/2024</u>
				Consolidated
Companies electing for the deemed income (a)	23,098	33,543	8,484	11,220
Companies electing for the taxable income (b)	56,147	(15,512)	18,187	34,706
	<u>79,245</u>	<u>18,031</u>	<u>26,671</u>	<u>45,926</u>

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

Revenues	Consolidated			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Services	604,296	913,129	200,273	348,672
Total	604,296	913,129	200,273	348,672
Income tax assumption – 8%	48,344	73,050	16,022	27,894
Social contribution assumption – 12%	72,516	109,575	24,033	41,840
Other revenues	13,673	13,910	5,309	879
Income tax expense	9,302	13,044	3,200	4,315
Social contribution expense	7,757	11,114	2,641	3,845
Additional (10% on the surplus)	6,039	9,385	2,643	3,060
Total income tax and social contribution expense	23,098	33,543	8,484	11,220

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

	Parent Company			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Income (loss) before income tax and social contribution	(2,182,295)	(59,351)	(1,882,321)	(17,181)
Nominal rate	34%	34%	34%	34%
Nominal revenue (expense)	741,980	20,179	639,989	5,842
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	(408,802)	10,596	(359,228)	14,223
Other permanent differences, net	(4,303)	(512)	(310)	2,346
Tax credits formed	4,300	47,103	-	-
Tax credits not formed (*)	(320,687)	(21,061)	(280,451)	(21,170)
Effective revenue (expense)	12,488	56,305	-	1,241
Current	(18,106)	(4,406)	-	1,241
Deferred	30,594	60,711	-	-
	Consolidated			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
Income (loss) before income tax and social contribution	(2,075,717)	59,800	(1,854,026)	49,047
Nominal rate	34%	34%	34%	34%

Nominal revenue (expense)	705,744	(20,332)	630,369	(16,676)
Adjustments to nominal expense (revenue)				
Equity in net income of subsidiaries	(1,270)	(2,656)	(743)	(967)
Other permanent differences, net	(5,101)	(4,604)	(2,445)	(408)
Effect of taxation of subsidiaries based on presumed income	5,463	29,743	(9,084)	13,335
Tax credits formed	4,300	47,103	(22,250)	-
Tax credits not formed (*)	(788,381)	(67,285)	(622,518)	(41,210)
Effective revenue (expense)	(79,245)	(18,031)	(26,671)	(45,926)
Current	(107,915)	(124,056)	(25,822)	(45,502)
Deferred	28,670	106,025	(849)	(424)

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

Deferred income tax asset

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Tax loss and negative basis of social contribution	207,566	192,264	315,928	299,845
Swap	12,208	12,208	12,208	13,289
Provision for expected credit losses and disallowance	4,575	1,934	38,673	37,265
Provision on profit sharing	2,435	7,764	4,927	11,298
Provision for suppliers and risks	3,277	3,850	6,694	8,089
Provision for bonus	379	5,447	1,044	7,013
Leases	958	958	29,997	11,435
Surplus and deficit – Hospital Marcos Moraes	-	-	-	1,367
Adjustment to recoverable value of assets	57,335	57,335	57,382	57,335
Adjustment to present value and adjustment to fair value	24,914	1,935	30,635	12,251
Funding cost of loans	2,761	2,761	3,100	3,306
Exchange-rate change	643	-	658	-
Self-regularization (*)	3,606	3,606	34,148	50,845
Total	320,657	290,062	535,394	513,338
Lease liabilities	-	(1,870)	(451)	(5,248)
Total	320,657	288,192	534,943	508,090

(*) Refers to deferred income tax and social contribution credits on tax losses and negative CSLL bases that were included in the Self-Regulation Program mentioned in Note 21. These credits will be offset against the amounts provisioned in the caption of tax obligations, as soon as the Brazilian Federal Revenue Service approves the Company's adherence to said program.

Temporary additions and exclusions

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

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

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

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

Realization estimate	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
2025	33,154	53,235	127,170	165,670
2026	28,042	61,801	55,736	81,222
2027	12,944	87,851	37,190	100,396
2028	67,160	26,451	58,759	37,264
2029	120,126	58,854	83,748	123,538
2030 onwards	59,231	-	172,340	-
Total	320,657	288,192	534,943	508,090

(c) Deferred income tax liabilities – Consolidated

	Consolidated	
	09/30/2025	12/31/2024
Deferred capital gain/loss on property, plant and equipment related to business combinations	1,912	7,070
Deferred tax use of goodwill	46,745	34,116
Total	48,657	41,186

28. FINANCIAL INSTRUMENTS

(a) Financial risk factors

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

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

(i) Credit risk

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

Credit risk exposure

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

	Note	Parent Company		Consolidated	
		09/30/2025	12/31/2024	09/30/2025	12/31/2024
Cash and cash equivalents	4	29,625	228,812	196,652	550,744
Securities	5	278,945	1,040,032	298,240	1,467,551
Derivative instruments	28	1,991	39,207	1,991	39,207
Trade accounts receivable	6	145,584	441,540	1,536,321	2,434,594
Judicial deposits	21	21,483	22,571	68,919	66,165
Sales of ownership interest	9	10,714	10,051	11,617	10,975
Indemnity assets	9	20,427	9,426	45,630	50,084
Related parties	29	1,099,570	1,095,803	21,823	20,664
Total		1,608,339	2,887,442	2,181,193	4,639,984

Cash and cash equivalents, securities and derivative financial instruments

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

Trade accounts receivable

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

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

Impairment losses

	Note	Parent Company		Consolidated	
		09/30/2025	12/31/2024	09/30/2025	12/31/2024
Trade accounts receivable	6	164,124	456,918	1,739,532	2,671,126
Provision for expected losses and disallowance	6	(18,540)	(15,378)	(203,211)	(237,328)
		145,584	441,540	1,536,321	2,433,798
% of provision on the balances of trade accounts receivable		11.30%	3.37%	11.68%	8.88%

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

disclosed expected losses are sufficient for the risks inherent to the receivables.

The assessment of the amount of past-due trade accounts receivable not subject to impairment is constantly monitored to identify amounts that may not be collected, and as mentioned in Note 06, in September 2025, a provision for loss was recorded on the total balance of the debt confession with Unimed FERJ totaling R\$864,897.

Other financial assets

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

(ii) Liquidity risk

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

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

	Note	09/30/2025	Total future flow	Parent Company					
				Future payment flow					
				2025	2026	2027	2028	2029	2030 onwards
Suppliers	14	128,687	128,687	128,687	-	-	-	-	-
Loans and financing	15	1,731,813	2,628,947	79,662	310,413	475,130	376,749	316,168	1,070,825
Debentures	16	1,643,804	2,448,530	125,841	341,212	912,038	277,934	791,505	-
Derivative financial instruments	28	67,273	83,164	11,257	19,284	10,086	10,887	15,084	16,566
Redemption of shares	20	113	113	113	-	-	-	-	-
Exclusivity right	20	4,219	7,257	405	1,617	1,307	937	840	2,151
Dana Farber	20	44,953	61,416	4,941	11,295	11,295	11,295	11,295	11,295
Related parties	29	753,082	851,717	218,595	287,256	345,866	-	-	-
Accounts payable for acquisitions	19	80,310	86,110	170	14,660	20,363	50,917	-	-
Total		4,454,254	6,295,941	569,671	985,737	1,776,085	728,719	1,134,892	1,100,837

		Consolidated							
		Future payment flow							
	Note	09/30/2025	Total future flow	2025	2026	2027	2028	2029	2030 onwards
Suppliers	14	838,899	838,899	838,899	-	-	-	-	-
Loans and financing	15	2,095,028	3,024,712	109,404	647,057	486,244	384,239	322,040	1,075,728
Debentures	28	2,288,450	3,263,483	304,331	609,671	1,149,201	408,775	791,505	-
Derivative instruments	16	67,273	83,164	11,257	19,284	10,086	10,887	15,084	16,566
Partnerships	20	38,114	43,566	17,913	18,559	7,094	-	-	-
Exclusivity right	20	38,445	53,477	5,386	20,084	13,008	5,882	4,955	4,162
Redemption of shares	20	7,893	8,168	-	4,053	4,115	-	-	-
Dana Farber	20	44,953	61,416	4,941	11,295	11,295	11,295	11,295	11,295
Related parties	29	6,671	6,671	-	6,671	-	-	-	-
Accounts payable for acquisitions	19	316,055	330,916	25,339	218,262	34,928	51,756	631	-
Total		5,741,781	7,714,472	1,317,470	1,554,936	1,715,971	872,834	1,145,510	1,107,751

(i) Market risk

Cash flow or fair value risk associated to the interest rate

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

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

Sensitivity analysis of interest

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

Indexes	Current scenario	Probable Scenario I	Scenario II +25%	Scenario III +50%
CDI rate (p.a.)	14.90%	14.90%	18.63%	22.35%
IGPM rate (p.a.)	1.02%	0.87%	1.28%	1.53%
IPCA Rate (p.a.)	4.81%	4.70%	6.01%	7.22%
TJLP	9.07%	9.07%	11.34%	13.61%

For the sensitivity analysis of interest, the benchmark rates for 2025, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as of October 17, 2025 were used as probable scenario (Scenario I). While scenarios II and III take into account an increase in this rate of 25% and 50%, respectively. The results are as follows:

Assets	Index	Book value	Scenario I probable	Parent Company	
				Scenario II 25%	Scenario III 50%
Interbank funds applied	CDI	27,295	27,295	28,312	29,328
Securities	CDI	278,945	278,945	289,336	299,726
Sales of ownership interest	CDI	10,714	10,714	11,113	11,512
Related parties	CDI	1,099,570	1,099,570	1,140,529	1,181,489
		1,416,524	1,416,524	1,469,290	1,522,055
Effect from gain (loss)			-	52,766	105,531

Liabilities	Index	Book value	Scenario I probable	Parent Company	
				Scenario II 25%	Scenario III 50%
CCB/Working capital	CDI	(128,500)	(128,500)	(133,287)	(138,073)
Cri	CDI	(1,518,711)	(1,518,711)	(1,575,282)	(1,631,855)
Law 4131	CDI	(32,259)	(32,259)	(33,461)	(34,662)
Debentures	CDI	(1,643,804)	(1,643,804)	(1,705,036)	(1,766,267)
Related parties	CDI	(753,082)	(753,082)	(781,134)	(809,188)
FINEP	TJLP	(52,343)	(52,343)	(53,530)	(54,717)
Acquisitions	IPCA	(80,310)	(80,222)	(81,276)	(82,242)
		(4,209,009)	(4,208,921)	(4,363,006)	(4,517,004)
Effect from gain (loss)			88	(153,997)	(307,995)
Effect from net gain (loss)			88	(101,231)	(202,464)

		Consolidated			
Assets	Index	Book value	Scenario I probable	Scenario II 25%	Scenario III 50%
Interbank funds applied	CDI	162,752	162,752	168,815	174,877
Securities	CDI	298,239	298,239	309,348	320,458
Sales of ownership interest	CDI	11,617	11,617	12,050	12,482
Related parties	CDI	21,823	21,823	22,636	23,449
		494,431	494,431	512,849	531,266
Effect from gain (loss)			-	18,418	36,835

		Consolidated			
Liabilities	Index	Scenario current	Scenario I probable	Scenario II 25%	Scenario III 50%
CCB/Working capital	CDI	(461,018)	(461,018)	(478,191)	(495,364)
Cri	CDI	(1,518,711)	(1,518,711)	(1,575,281)	(1,631,854)
Law 4131	CDI	(32,259)	(32,259)	(33,461)	(34,662)
Financing	CDI	(11,396)	(11,396)	(11,821)	(12,245)
Debentures	CDI	(2,288,450)	(2,288,450)	(2,373,695)	(2,458,940)
Acquisitions	CDI	(5,169)	(5,169)	(5,362)	(5,554)
FINEP	TJLP	(52,343)	(52,343)	(53,530)	(54,717)
Financing	IPCA	(18,767)	(18,746)	(18,993)	(19,218)
CCB/Working capital	IPCA	(534)	(533)	(540)	(547)
Acquisitions	IPCA	(283,656)	(283,345)	(287,068)	(290,478)
Related parties	CDI	(6,671)	(6,671)	(6,919)	(7,168)
Acquisitions	IGPM	(27,230)	(27,189)	(27,299)	(27,369)
		(4,706,204)	(4,705,830)	(4,872,160)	(5,038,116)
Effect from gain (loss)			374	(165,956)	(331,912)
Effect from net gain (loss)			374	(147,539)	(295,077)

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

(iv) Foreign exchange risk

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

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

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

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

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
<u>Derivative financial assets</u>				
Derivatives designated and effective as hedge instruments demonstrated at fair value:				
Interest rate swaps	1,991	19,325	1,991	19,325
Derivatives held for trading not assigned at fair value through profit or loss				
Interest rate swaps	-	19,882	-	19,882
	1,991	39,207	1,991	39,207
<u>Derivative financial liabilities</u>				
Derivatives designated and effective as hedge instruments demonstrated at fair value:				
Interest rate swaps	(67,273)	(106,002)	(67,273)	(106,002)
Derivatives held for trading not assigned at fair value through profit or loss				
Interest rate swaps	-	(1,044)	-	(1,044)
	(67,273)	(107,046)	(67,273)	(107,046)

Derivatives designated for hedge accounting

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

Hedge

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position	Domestic	Asset position	Liability position	Gain (loss)	Asset position	Liability position	Gain (loss)	Curve X MTM
Parent Company	Fair value	03/03/2026	100% USD + 7.40%	100% CDI-CETIP + 1.8%	USD 6,073	10,836	(10,119)	717	10,823	(10,119)	704	13
Parent Company	Fair value	03/09/2026	100% USD + 7.36%	100% CDI-CETIP + 1.75%	USD 6,032	10,748	(10,093)	655	10,762	(10,093)	669	(14)
Parent Company	Fair value	03/17/2026	100% USD + 7.50%	100% CDI-CETIP + 1.75%	USD 5,979	10,639	(10,056)	583	10,674	(10,056)	618	(35)
Parent Company	Fair value	10/15/2030	100% IPCA + 7.1768%	100% CDI-CETIP + 1.60%	BLR 98,257	110,638	(105,447)	5,191	102,729	(105,447)	(2,718)	7,909
Parent Company	Fair value	10/17/2033	100% IPCA + 7.4342%	100% CDI-CETIP + 1.91%	BLR 82,387	92,870	(88,539)	4,331	84,109	(88,539)	(4,430)	8,761
Parent Company	Fair value	10/15/2030	12.60% P.A.	100% CDI-CETIP + 1.58%	BLR 601,762	635,548	(645,735)	(10,187)	585,610	(645,735)	(60,125)	49,938
						871,279	(869,989)	1,290	804,707	(869,989)	(65,282)	66,572
										Assets	1,991	
										Liabilities	(67,273)	

(b) Capital management

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

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

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

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

	Consolidated	
	09/30/2025	12/31/2024
Total loans and financing (Note 15)	2,095,028	2,469,099
Total derivative financial instruments (Note 28)	65,282	67,839
Total debentures (Note 16)	2,288,450	2,448,108
Total accounts payable for acquisition (Note 19)	316,055	432,974
Cash and cash equivalents (Note 4)	(196,652)	(550,744)
Securities (Note 05)	(298,240)	(1,467,551)
Total net debt	4,269,923	3,399,725
Total shareholders' equity	1,198,496	3,382,425
Total capital (shareholders' equity + net debt)	5,468,419	6,782,150
Financial leverage index - %	78%	50%

(c) Estimate of fair value through profit or loss

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

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

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

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

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

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

(d) Financial instruments by category
(e)

Financial instruments	Measurement	Parent Company			
		Book value	Fair value	Book value	Fair value
		09/30/2025	09/30/2025	12/31/2024	12/31/2024
Financial assets					
Cash and cash equivalents	Amortized cost	29,625	(*)	228,812	(*)
Securities	Amortized cost	278,945	(*)	1,040,032	(*)
Derivative instruments	Fair value (level 2)	1,991	1,991	39,207	39,207
Trade accounts receivable	Amortized cost	145,584	(*)	441,540	(*)
Judicial deposit	Amortized cost	21,483	(*)	22,571	(*)
Sales of ownership interest	Amortized cost	10,714	(*)	10,051	(*)
Indemnity assets	Amortized cost	20,427	(*)	9,426	(*)
Related parties	Amortized cost	1,099,570	(*)	1,095,803	(*)
		1,608,339	-	2,887,442	-
Financial liabilities					
Suppliers	Amortized cost	128,687	(*)	154,966	(*)
Loans and financing	Amortized cost	946,386	747,014	1,178,714	1,138,427
Loans and financing	Fair value (level 2)	785,427	785,427	793,825	793,825
Debentures	Amortized cost	1,643,804	1,637,292	1,764,427	1,505,116
Derivative instruments	Fair value (level 2)	67,273	67,273	107,046	107,046
Partnerships	Amortized cost	-	(*)	313	(*)
Redemption of shares	Amortized cost	113	(*)	113	(*)
Exclusivity right	Amortized cost	4,219	(*)	4,990	(*)
Dana Farber	Amortized cost	44,953	(*)	58,806	(*)
Related parties	Amortized cost	753,082	(*)	538,416	(*)
Accounts payable for acquisitions	Fair value (level 3)	60,656	60,656	58,924	58,924
Accounts payable for acquisitions	Amortized cost	19,654	(*)	43,449	(*)
		4,454,254	-	4,703,989	-

Financial instruments	Measurement	Consolidated			
		Book value	Fair value	Book value	Fair value
		09/30/2025	09/30/2025	12/31/2024	12/31/2024
Financial assets					
Cash and cash equivalents	Amortized cost	196,652	(*)	550,744	(*)
Securities	Amortized cost	298,240	(*)	1,467,551	(*)
Derivative instruments	Fair value (level 2)	1,991	1,991	39,207	39,207
Trade accounts receivable	Amortized cost	1,536,321	(*)	2,434,594	(*)
Judicial deposit	Amortized cost	68,919	(*)	66,165	(*)
Sales of ownership interest	Amortized cost	11,617	(*)	10,975	(*)
Indemnity assets	Amortized cost	45,630	(*)	50,084	(*)
Related parties	Amortized cost	21,823	(*)	20,664	(*)
		2,181,193	-	4,639,984	-
Financial liabilities					
Suppliers	Amortized cost	838,899	(*)	1,019,530	(*)
Loans and financing	Amortized cost	1,309,601	1,104,998	1,675,274	1,613,910
Loans and financing	Fair value (level 2)	785,427	785,427	793,825	793,825
Derivative instruments	Fair value (level 2)	67,273	67,273	107,046	107,046
Debentures	Amortized cost	2,288,450	2,287,032	2,448,108	2,166,054
Partnerships	Amortized cost	38,114	(*)	34,420	(*)
Redemption of shares	Amortized cost	7,893	(*)	11,289	(*)
Accounts payable for acquisitions	Amortized cost	138,929	(*)	227,500	(*)
Accounts payable for acquisitions	Fair value (level 3)	177,126	177,126	205,474	205,474
Exclusivity right	Amortized cost	38,445	(*)	29,502	(*)
Dana Farber	Amortized cost	44,953	(*)	58,806	(*)
Related parties	Amortized cost	6,671	(*)	43,615	(*)
		5,741,781	-	6,654,389	-

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

29. RELATED PARTIES

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

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

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

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

29.1 Related parties (Assets)

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Loans (i)				
Related companies:				
Centro Paulista de Oncologia S.A. (i.b)	-	11,006	973	973
Núcleo de Oncologia da Bahia (NOB) (i.a)	116,569	100,599	-	-
Cruz Participações Ltda (Talassa) (i.b)	4	2,191	-	-
Centro Mineiro de Infusões S.A. (i.b)	1,000	1,000	-	-
Central de Gestão e Saúde Ltda (i.b)	-	939	-	-
Núcleo de Hematologia e Transplante Óssea de MG (i.b)	324	111	111	111
Hospital Marcos Moraes (i.b)	98,172	94,762	-	-
Radioterapia Oncoclínicas Rio de Janeiro Ltda. (i.b)	7,694	4,477	-	-
Núcleo de Oncologia de Sergipe S.A. (i.b)	-	1,679	-	-
Oncoclínicas Rio de Janeiro S.A. – CTTB (i.b)	1,894	73,206	-	-
Ira Instituto Roberto Alvarenga Ltda. (i.b)	9,405	8,310	-	-
Complexo Hospitalar Uberlândia S.A. (i.b)	216,970	137,973	-	-
UMC Imagem Ltda. (i.b)	9,028	8,055	-	-
Itaigara Memorial Hospital Dia Ltda. (i.b)	9,459	2,305	-	-
Instituto Oncoclínicas de Ensino (i.c)	13,687	13,840	13,756	13,840
CAM – Clínica de Assistência à Mulher Ltda. (i.b)	45,472	36,064	-	-
Instituto de Câncer de Brasília Ltda (i.b)	2,485	23,843	-	-
Centro de Tratamento de Câncer de Brasília S.A. (i.b)	-	27,065	-	-
Imunomed Clínica de Infusão e Especialidades S.A. (i.b)	1,029	1,707	-	-
Idengene Medicina Diagnóstica S.A. (i.b)	10,488	2,378	-	-
Centro de Tratamento Radioterápico de Anápolis Ltda (i.b)	259	232	-	-
Onco Vida Instituto Especializado de Oncologia S.A. (i.b)	13,147	29,195	-	-
Hematológica - Clínica de Hematologia S.A. (i.b)	8,407	12,146	-	-

Onkos Oncologia Participações Ltda. (i.b)	3	539	-	-
Talia Participações Ltda. (i.b)	8	4	-	-
CTC Oncologia S.A. (i.b)	1,235	583	-	-
Leste Fluminense S.A. (i.b)	147,335	92,303	-	-
Instituto do Coração do Triangulo Mineiro Ltda. (i.b)	2,194	1,658	-	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda (i.b)	-	29,702	-	-
Cardiomobile Cardiologia Móvel Ltda. (i.b)	1,033	916	-	-
CTR Centro de Tratamento em Radioterapia Ltda. (i.b)	1,935	859	-	-
Unity Participações S.A. (i.b)	818	551	-	-
Instituto Unity de Ensino e Pesquisa (i.b)	-	-	-	61
Aliança Instituto De Oncologia Ltda. (i.b)	6,578	12,347	-	-
Instituto de Hematologia e Oncologia Curitiba Clínica Médica ^(i.b)	-	-	-	-
Radiogroup Participações S.A. (i.b)	17	11	-	-
Ultraimagem Ltda. (i.b)	1,373	760	-	-
Clínica Ressonance Ltda. (i.b)	415	2,301	-	-
Yukon Oncologia E Participacoes S.A. (i.b)	-	5,064	-	-
Locus Anatomia Patologica e Citologia Ltda. (i.b)	881	1,750	-	-
Microimagem Lab de Anatomia Pat e Citopatologia Sc Ltda. (i.b)	-	1,176	-	-
Centro Mineiro De Infusões S.A. (i.b)	1,148	1,014	-	-
Gmn Grupo De Medicina Nuclear Ltda (i.b)	403	357	-	-
Giordani Camicia Servicos Medicos Ltda. (i.b)	118	103	-	-
Oncologia Manaus (i.b)	10	10	-	-
Masto Clínica de Mastologia da Bahia S.A. ^(i.b)	1,936	637	-	-
Radioterapia Botafogo S.A (i.b)	-	552	-	-
Instituto Materno Infantil de Minas Gerais S.A. ^(i.b)	10,820	-	-	-
Cemise Ressonancia Magnetica E Tomografia Computadorizada (i.b)	5,460	-	-	-
Instituto Sensumed de Ensino e Pesquisa (i.b)	-	-	51	51
Medsir Médica Scientia Innovation Resear (ib)	-	-	6,932	5,628
Total loans (a)	749,213	746,280	21,823	20,664

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Apportionments (ii)				
Shared service center	289,950	317,110	-	-
Work Project Units	14,204	13,436	-	-
Other (i.d)	46,203	17,324	-	-
Total apportionments (b)	350,357	347,870	-	-

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Related companies:				
Núcleo de Oncologia de Sergipe S.A.	-	107	-	-
Radioterapia Botafogo S.A.	-	267	-	-
Centro de Quimioterapia Oncoclínicas S.A.	-	241	-	-
Centro Capixaba de Oncologia S.A.	-	80	-	-
Hematológica Clínica de Hematologia S.A.	-	958	-	-
Total PERT (c)	-	1,653	-	-

Total (a) + (b) + (c) **1,099,570** **1,095,803** **21,823** **20,664**
i.a. Refers to loan operations and private debentures with Núcleo de Oncologia da Bahia S.A. (NOB), which are restated monthly by the CDI rate. Loan contracts have an average term of two (2) years and can be

settled before maturity.

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

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

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

29.2 Dividends receivable - Parent company

	Parent Company	
	09/30/2025	12/31/2024
Related companies:		
Radioterapia Botafogo S.A.	467	467
Centro Paulista de Oncologia S.A.	-	4,964
Centro Mineiro de Infusões S.A.	10,870	10,870
Oncoclínicas Salvador S.A.	-	352
Centro de Tratamento Oncológico S.A.	4,476	4,476
Oncocentro Imagem Serviços Médicos Ltda.	288	3,288
Instituto de Oncologia Ribeirão Preto S.A.	90	4
Hematológica – Clínica de Hematologia S.A.	4,342	4,342
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	2,418	2,418
Navarra RJ (Leste Fluminense S.A.)	36,199	36,199
CPO – Centro Paraibano de Oncologia S.A.	-	465
Onco Vida Instituto Especializado de Oncologia Ltda	2,676	5,987
Aliança Instituto de Oncologia Ltda	1,117	1,117
Radiocare Serviços Médicos Especializadas Ltda.	5,219	5,219
Núcleo de Oncologia da Bahia S.A.	142	142
CTC Oncologia S.A.	1,002	1,002
AIO – Instituto de Câncer de Brasília Ltda	1,048	-
Unity Participações S.A.	5,264	14,826
Cetro - Centro de Tratamento Oncológico Ltda.	876	-
Talassa Oncologia e Participações S.A.	-	98
Ceu de Brasília Participações S.A.	-	5,768
Total	76,494	102,004

29.3 Advance for future capital increase (Assets)

	Parent Company	
	09/30/2025	12/31/2024
Related companies:		
Centro Mineiro de Infusões S.A.	17,190	601
Idengene Medicina Diagnóstica S.A.	-	2,500
Centro Oncológico e Tratamentos Especiais Ltda – COTE	1,175	1,250
Centro Paulista de Oncologia S.A.	-	40,000
Núcleo de Oncologia da Bahia S.A.	-	20,038
Pontus Participações S.A.	-	9,034
CTC Oncologia S.A.	21	21
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda.	5,156	5,156
Locus Anatomia Patológica E Citologia Ltda.	139	-
Andromeda Participações Ltda.	13,350	6,620
Talia Participações Ltda	30	899
Radioterapia Botafogo S.A.	-	370
Oncohematologia Participações	25	-
Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda.	55	750
Unity Participações S.A.	2,087	-

Oncoclínicas Participações RJ Es	13,079	-
Oncocentro Imagem Serviços Médicos Ltda.	350	-
Oncologia Participações Ltda	2	-
Total	52,659	87,239

29.4 Related parties (Liabilities)

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Loans				
Multihemo Serviços Médicos S.A. (i)	95,911	107,931	-	-
Centro Paulista de Oncologia S.A. (i)	19,340	20,919	-	-
Hospital Oncologia Meier S.A. (i)	-	23	-	-
Hematológica Clínica de Hematologia S.A. ⁽ⁱ⁾	85	12,328	-	-
Centro Paraibano de Oncologia S.A. (i)	13,664	16,954	-	-
Corp Centro de Oncologia de Rio Preto S.A. ⁽ⁱ⁾	21,541	15,528	-	-
Angará Participações S.A. (i)	33,352	9,788	-	-
Clínica de Radioterapia e Quimioterapia de Presidente Prudente S.A. (i)	11,207	8,213	-	-
Instituto de Radioterapia Vitória S.A. (i)	6,708	5,948	-	-
Talassa Oncologia e Participações S.A. (i)	12,676	5,133	-	-
Oncohematologia Participações Ltda ⁽ⁱ⁾	4,635	4,142	-	-
Serviço de Atendimento Médico e Diagnóstico Ltda. ⁽ⁱ⁾	9,928	4,138	-	-
Centro Pernambucano de Oncologia S.A. (i)	7,531	4,137	-	-
Imunomed Especialidades e Clínica de Infusão (i)	6,521	3,951	-	-
Radioterapia Oncoclínicas Recife Ltda. ⁽ⁱ⁾	5,822	2,926	-	-
Instituto de Hematologia e Oncologia Curitiba Clínica Médica S.A. ⁽ⁱ⁾	5,775	3,306	-	-
Yukon Participações S.A. (i)	19,753	-	-	-
Instituto Oncológico de Ribeirão Preto Ltda. ⁽ⁱ⁾	13,788	-	-	-
Central De Gestão E Saúde Ltda (i)	8,961	-	-	-
Cemise Ressonância Magnética e Tomografia Computadorizada ⁽ⁱ⁾	5,373	-	-	-
Onco Clínica Recife Ltda. ⁽ⁱ⁾	5,373	-	-	-
AIO Instituto de Câncer de Manaus ⁽ⁱ⁾	6,854	-	-	-
Unidade de Oncologia Clínica e Pediátrica Ltda. ⁽ⁱ⁾	7,906	-	-	-
Centro De Quimioterapia Oncoclínicas S.A. (i)	9,972	-	-	-
Clion Rio Vermelho S.A. ⁽ⁱ⁾	8,446	-	-	-
Oncoclínicas Salvador S.A. (i)	6,832	-	-	-
Idengene Medicina Diagnostica S. A (i)	16,755	-	-	-
Oncoclínicas Rio De Janeiro S.A. – CTTB (i)	7,754	-	-	-
Centro De Tratamento De Câncer De Brasília S.A. (i)	7,493	-	-	-
Cemise Centro De Medicina Integrada De Sergipe (i)	6,768	-	-	-
Cot Centro Oncológico Do Triangulo S.A. (i)	6,340	-	-	-
Onco Vida Instituto Especializado De Oncologia Ltda (i)	5,711	-	-	-
ICB Instituto De Câncer Do Brasil Participações (i)	5,582	-	-	-
Radioterapia Oncoclínicas São Paulo Ltda (i)	4,516	-	-	-
Onco & Hemato Serviços Médicos S.A. (i)	3,602	-	-	-
Nos Núcleo De Oncologia De Sergipe S.A. (i)	3,050	-	-	-
Oncopar Sul Empreendimentos E Participações Ltda (i)	2,067	-	-	-
Radiocare Serviços Médicos Especializados Ltda (i)	931	-	-	-
Cot Radioterapia Ltda (i)	541	-	-	-
Oncologia Participações Ltda (i)	3,101	-	-	-
Other liabilities				
Specialized Medical Treatment Company	-	35,785	-	35,785

Núcleo de Oncologia da Bahia S.A. (iii)	23,161	34,219	-	-
Cruz Participações Ltda (Talassa Participações S.A.) (iii)	7,779	11,176	-	-
Navarra RJ (Leste Fluminense S.A.) (iii)	-	1,441	-	-
Hematologica Clínica de Hematologia S.A. ^(vii)	46,291	1,371	-	-
Núcleo de Hematologia e Transplante Óssea de MG ^(vii)	1,561	283	-	-
Oncoclínicas Centro De Tratamento Oncológico (iv)	218,141	210,861	-	-
Centro Mineiro de Infusões S.A.	10	10	-	-
SCP operation (iv)	10,876	7,912	-	-
AIO - Instituto De Câncer de Brasília Ltda.	467	-	-	-
Cetro - Centro de Tratamento Oncológico Ltda.	588	-	-	-
Oncoclínicas Rio De Janeiro S.A. (viii)	19,012	6,991	-	-
Centro De Tratamento Em Radioterapia Ltda.	27	27	-	-
COT - Centro Oncológico do Triangulo S.A.	358	358	-	-
COT - Radioterapia Ltda	69	69	-	-
Reuma Centro de Reumatologia Avançada Ltda (ii)	-	-	1,174	2,333
DMS Participações e Administração Ltda (ii)	-	-	2,428	2,428
Sinapse Serviços Médicos Ltda. (ii)	-	-	3,024	3,024
Tiago Giordani Camicia	-	-	45	45
Apportionments payable	2,577	2,548	-	-
Total	753,082	538,416	6,671	43,615
Current	-	35,785	-	35,785
Non-current	753,082	502,631	6,671	7,830

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

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

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

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

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

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

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

Income (loss) from related party transactions	Parent Company		Consolidated	
	09/30/2025	09/30/2024	09/30/2025	09/30/2024
Revenue				
Interest on loan	80,262	50,634	3,595	1,960
Expense				
Interest on loan	(30,308)	(15,210)	-	-
Apportionment of expenses	322,920	292,878	-	-
Costs of services rendered (i.e)	(1,121)	(1,489)	(5,155)	(9,050)

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

29.5 Dividends payable

	Parent Company		Consolidated	
	09/30/2025	12/31/2024	09/30/2025	12/31/2024
Multihemo Serviços Médicos S.A.	-	-	1,928	1,928
Núcleo de Oncologia da Bahia S.A.	-	-	248	248
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	-	-	153	153
Núcleo de Oncologia de Sergipe S.A. (NOS)	-	-	844	844
Pro Onco Centro de Tratamento Oncológico S.A.	-	-	-	98
Aliança Instituto de Oncologia S.A.	-	-	15,902	19,263
Navarra RJ (Leste Fluminense S.A.)	-	-	6,230	6,230
Angará Participações S.A.	-	-	2,447	2,447
Yukon Participações S.A.	-	-	1,493	1,493
Instituto de Oncologia de Ribeirão Preto S.A.	-	-	280	7
COT - Centro Oncológico do Triângulo S.A.	-	-	-	906
Baikal Participações S.A.	-	-	2,055	2,055
Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	-	-	148
CECON – Centro Capixaba de Oncologia S.A.	-	-	-	123
CTC Oncologia S.A.	-	-	1,002	1,002
Centro Paulista De Oncologia S.A.	-	-	1	1
Hematológica - Clínica de Hematologia S.A.	-	-	51	51
Radiogroup Participações S.A.	-	-	39	39
Talassa Oncologia e Participações S.A.	-	-	98	98
Reuma Centro de Reumatologia Avançada Ltda.	-	-	714	-
DMS Participações e Administração Ltda	-	-	1,113	-
Unity Participações S.A. (i)	4,704	-	-	-
Total	4,704	-	34,598	37,134

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

29.6 Advance for future capital increase (Liabilities)

	Consolidated	
	09/30/2025	12/31/2024
Subsidiaries:		
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	2,492	2,492
Complexo Hospitalar Uberlândia S.A.	-	1,481
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda	2,361	2,361
Total	4,853	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 September 30, 2025, management remuneration was R\$ 23,035 (R\$ 21,778 in

September 2024) for short-term benefits, such as salaries, charges and other. As long-term benefits, the Company recognized expenses related to the Stock Options program in the amount of R\$ 13,228 (R\$ 19,021 on September 30, 2024). There are no other benefits granted to administrators, such as: (a) post-employment benefits (pensions, other retirement benefits, post-employment life insurance and medical care); (b) long-term benefits (license for years of service and long-term disability benefits); (c) benefits on termination of employment contract.

30. ASSETS AND LIABILITIES HELD FOR SALE

As mentioned in Note 01, the Oncoclínicas Group is conducting negotiations for the disposal of certain hospital assets. Thus, the assets held for sale refer to the hospitals of the UMC Group, Marcos Moraes, and the Materno Infantil Institute, which are in an advanced stage for disposal. The assets identified for disposal underwent individual assessment for the purpose of measurement at the lowest value between the book value and the fair value less sale costs, in accordance with CPC 31 / IFRS 5.

For the purpose of defining the recoverable value, the Group used fair value assumptions supported by sales agreements. The referred sales agreements are subject to certain usual conditions for this type of transaction, including due diligence procedures and other precedent conditions. The adjustment between the book value of the assets and the fair value less sale costs was recorded as an adjustment to fair value in the statement of income for the nine-month period ended September 30, 2025.

The assets and liabilities classified as held for sale are presented below:

	Hospital Marcos Moraes	UMC Group	Instituto Materno Infantil	Total
Assets	46,786	259,225	293,347	599,358
Cash and cash equivalents	280	3,362	1,118	4,760
Derivative financial instruments	-	371	2,934	3,305
Trade accounts receivable	12,218	108,283	49,853	170,354
Inventories	2,738	7,585	12,503	22,826
Recoverable taxes	6,863	3,356	603	10,822
Other assets	16,772	10,751	15,038	42,561
Judicial deposits	106	6,609	5,227	11,942
Deferred income tax and social contribution	112	18,215	-	18,327
Property, plant and equipment	-	70,338	71,130	141,468
Intangible assets	411	8,546	25,514	34,471
Right-of-use	7,286	21,809	109,427	138,522
Liabilities	47,908	163,270	171,235	382,413
Suppliers	25,464	24,891	15,566	65,921
Loans and financing	1,863	81,862	-	83,725
Social charges	8,379	24,821	27,030	60,230
Tax liabilities	-	1,375	5,584	6,959
Income tax and social contribution	1,465	123	6	1,594
Accounts payable for acquisitions	-	1,608	-	1,608
Lease liabilities	8,228	24,612	120,288	153,128
Other liabilities	-	54	261	315
Provision for tax, labor and civil risks	2,509	2,442	2,500	7,451
Advances for future capital increase	-	1,482	-	1,482
Assets	46,786	259,225	293,347	599,358
Surplus and deficit	(2,654)	521	9,491	7,358

NET INCOME (LOSS) FOR THE PERIOD	9,384	(15,860)	(6,442)	(8,456)
	Instituto Materno Infantil			
	01/01/2025– 09/30/2025	01/01/2024– 09/30/2024	07/01/2025– 09/30/2025	07/01/2024– 09/30/2024
NET REVENUE	170,066	163,274	57,207	57,293
Cost of services	(156,283)	(123,732)	(54,767)	(42,345)
GROSS INCOME	13,783	39,542	2,440	14,948
OPERATING REVENUES (EXPENSES)				
General and administrative expenses	(61,586)	(62,258)	(20,101)	(17,633)
Other operating revenues (expenses), net	6,989	1,959	870	673
OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)	(40,814)	(20,757)	(16,791)	(2,012)
Financial revenues	486	1,129	104	478
Financial expenses	(8,652)	(17,220)	(2,685)	(5,473)
FINANCIAL INCOME (LOSS)	(8,166)	(16,091)	(2,581)	(4,995)
OPERATING INCOME (LOSS) AND BEFORE INCOME TAX AND SOCIAL CONTRIBUTION	(48,980)	(36,848)	(19,372)	(7,007)
INCOME TAX AND SOCIAL CONTRIBUTION				
Current	-	-	-	-
Deferred	(2,305)	-	-	-
NET INCOME (LOSS) FOR THE PERIOD	(51,285)	(36,848)	(19,372)	(7,007)

The accumulated depreciation for the nine-month period ended September 30, 2025 for the hospitals of the UMC Group, Marcos Moraes, and Instituto Materno Infantil amounts to R\$23,916 (R\$24,675 as of September 30, 2024).

31.INSURANCE

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

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

Modality	Coverage	Effectiveness
Civil liability	R\$ 10,000	12/14/2025
Administrative Liability D&O	R\$ 242,005	01/06/2027
E&O professional liability	R\$ 30,000	12/18/2025
Equity	R\$ 110,700	12/31/2025

	Note	Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Property, plant and equipment and intangible assets					
Changes in property, plant and equipment	11	(3,936)	(2,085)	(127,986)	74,435
Changes in intangible assets	12	105	10,096	(455,178)	283,028
Total change in property, plant and equipment and intangible assets		(3,831)	8,011	(583,164)	357,463
Depreciation of property, plant and equipment	11	(17,666)	(12,352)	(73,403)	(75,943)
Amortization of intangible assets	12	(42,036)	(40,827)	(84,599)	(90,554)
Write-off of property, plant and equipment and intangible assets	11 and 12	(58)	(1,080)	(2,229)	(1,188)
Adjustment to recoverable value of assets	24	-	-	(26,197)	-
Non-cash effect					
Machinery and equipment acquired in installments		16,862	-	8,428	22,898
Intangible assets and exclusivity right payable		-	-	18,525	-
Property, plant and equipment and intangible assets acquired via merger		-	31	-	-
Interest capitalization		-	-	156	3,245
Goodwill acquired in business combination reclassified to asset held for sale	30	-	-	(368,131)	-
Gains and losses reclassified to assets held for sale	30	-	-	(11,148)	-
Reclassification of balance to asset held for sale	30	-	-	(175,939)	-
Intangible assets - partnership		-	-	-	314,896
Exchange-rate change		-	-	-	3,907
Other goodwill operations		-	-	-	(1,213)
Total of changes, less non-cash transactions of property, plant and equipment and intangible assets		(46,729)	(62,239)	(131,373)	(181,415)
Statement of cash flow					
Acquisition of property, plant and equipment	11	(9,581)	(7,213)	(91,279)	(104,656)
Acquisition of intangible assets	12	(37,148)	(55,026)	(40,094)	(76,759)
Total acquisitions of property, plant and equipment and intangible assets		(46,729)	(62,239)	(131,373)	(181,415)

	Note	Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Advance for future capital increase – ASSETS					
Change in balance of advance for future capital increase - Assets	29.3	34,580	61,731	-	-
Non-cash effect					
Advance for future capital increase (“AFAC”) transfer for capital increase in investment	10	(301,051)	(409,572)	-	-
Other		-	(13,300)	-	-
Total advance for future capital interest non-cash transaction carried out		(266,471)	(361,141)	-	-
Statement of cash flow		(266,471)	(361,141)	-	-
	Note	Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Provision for tax, labor and civil risks					
Change in balance of Contingency	21	110	326	(4,339)	(1,097)
Non-cash effect					
Restatement of business combination indemnifiable asset	21	-	(231)	(2,883)	2,965
Reclassification of balance to asset held for sale	30	-	-	7,451	-
Total contingencies with effect on income (loss)		110	95	229	1,868
	Note	Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Change in the balance of judicial deposits		1,088	(12,763)	(2,754)	(45,177)
Non-cash effect					
Restatement of business combination indemnifiable asset	21	-	-	-	-
Contingency acquired via mergers		-	-	-	-
Reclassification of balance to asset held for sale	30	-	-	(11,942)	-
Total changes, less non-cash transactions of judicial deposits		1,088	(12,763)	(14,696)	(45,177)
Statement of cash flow		1,088	(12,763)	(14,696)	(45,177)

		Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Accounts payable for acquisitions					
Change in the balance of acquisitions	19	(22,063)	(295,304)	(116,919)	4,410
Interest incurred	19	(395)	(5,453)	(7,823)	(23,195)
APV and FVA	19	(5,823)	(2,308)	(6,250)	(11,134)
Exchange-rate change	25	-	-	56	(240)
Discounts obtained	25	-	-	321	-
Non-cash effect					
Assumed consideration		-	(11,743)	-	(325,185)
Total non-cash transaction of Acquisitions		(28,281)	(314,808)	(130,615)	(355,344)
Statement of cash flow					
Payment of charges	19	(1,235)	-	(12,161)	(8,937)
Payment of acquisitions on credit	19	(15,327)	(314,808)	(116,846)	(204,407)
Acquisitions of partnerships		-	-	-	(142,000)
Payment of acquisitions via credit granting	19	(11,719)	-	-	-
Reclassification of balance for liabilities held for sale	30	-	-	(1,608)	-
Total acquisitions with effect on the result according to the CFS		(28,281)	(314,808)	(130,615)	(355,344)
Inventories	Note				
Changes in inventory balance	7	24,512	31,114	54,003	(29,806)
Non-cash effect					
Reclassification of balance to asset held for sale	30	-	-	(22,826)	-
Total changes, less non-cash transactions of inventories		24,512	31,114	31,177	(29,806)
Statement of cash flow		24,512	31,114	31,177	(29,806)

	Note	Parent Company		Consolidated
		09/30/2025	09/30/2024	09/30/2025
Recoverable taxes				09/30/2024
Changes in the balance of recoverable taxes	8	41,807	(21,889)	(70,079)
Non-cash effect				
Reclassification of balance to asset held for sale	30	-	-	(10,822)
Offset of taxes payable		-	-	(105,744)
Cash acquired in mergers	1	340	-	-
Total of changes, less non-cash transactions of recoverable taxes		42,147	(21,889)	(35,650)
Statement of cash flow		42,147	(21,889)	(70,079)
	Note	Parent Company		Consolidated
		09/30/2025	09/30/2024	09/30/2025
Suppliers				09/30/2024
Changes in balance of suppliers	14	(26,279)	(43,780)	(180,631)
Non-cash effect				
Reclassification of balance to asset held for sale	30	-	-	65,921
Exchange-rate change	25	857	-	(756)
Machinery and equipment acquired in installments		-	-	(8,429)
Total changes, less non-cash transactions of suppliers		(25,422)	(43,780)	(123,895)
Statement of cash flow		(25,422)	(43,780)	(123,895)

		Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Loans and financing					
Change in loan balance	15	(240,726)	378,297	(374,071)	332,863
Interest incurred	25	(105,472)	(145,700)	(156,132)	(192,061)
APV and FVA	25	(101,639)	(13,500)	(101,642)	(13,500)
Exchange-rate change	25	-	(7,807)	-	(12,437)
Non-cash effect					
Reclassification of balance for liabilities held for sale	30	-	-	83,725	-
Interest capitalization		-	-	-	(3,245)
Total non-cash transaction of loans		(447,837)	211,290	(548,120)	111,620
Statement of cash flow					
Payment of charges	15	(147,505)	(137,637)	(182,892)	(180,025)
Payment of term loan	15	(360,213)	(228,348)	(438,929)	(609,645)
Borrowings	15	59,881	577,275	73,701	901,290
Total loans with effect on the result according to the DFC		(447,837)	211,290	(548,120)	111,620
Debentures					
		Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Changes in balance of debentures	16	(120,623)	1,053,197	(159,658)	775,362
Interest incurred	25	(201,029)	(116,353)	(280,530)	(204,231)
Non-cash effect					
Repurchase of debentures	16	189,087	-	189,087	-
Total non-cash transaction of debentures		(132,565)	936,844	(251,101)	571,131
Statement of cash flow					
Payment of charges	16	(132,565)	(46,537)	(190,927)	(115,741)
Payment of term debentures	16	-	-	(60,174)	(289,244)

Debentures		-	983,381	-	976,116
Total debentures with effect on the result according to the DFC		(132,565)	936,844	(251,101)	571,131

Other assets	Note	Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Changes in other assets	9	156,237	(205,915)	279,804	(268,256)
Non-cash effect					
Adjustment to recoverable value of assets	24	(67,029)	-	(67,029)	-
Write-off	9	(118,079)	-	(183,229)	-
Other assets acquired by merger	1	11,570	-	-	-
Indemnity assets		-	(231)	2,883	(12,704)
Reclassification to asset held for sale	30	-	-	(42,561)	-
Sale of equity interest		-	2,769	-	3,448
Other		-	(1,405)	-	2,577
Total change less non-cash transactions of other assets		(17,301)	(204,782)	(10,132)	(274,935)

Statement of cash flow

Advance of acquisition and partnership agreements		-	171,608	-	213,046
Total acquisitions with effect on the result according to the CFS		(17,301)	(33,174)	(10,132)	(61,889)

Securities	Note	Parent Company		Consolidated	
		09/30/2025	09/30/2024	09/30/2025	09/30/2024
Changes in the balance of securities	5	761,087	(947,048)	1,169,312	(1,356,479)
Non-cash effect					
Yield from securities		94,365	13,372	100,892	22,249
Reclassification of balance to asset held for sale		-	-	(3,305)	-
Provision for expected losses in financial securities	25	(216,956)	-	(216,956)	-
Repurchase of debentures	16	(189,087)	-	(189,087)	-

Other	-	-	(2,551)	3,641
Total of changes, less non-cash transactions of securities	449,409	(933,676)	858,305	(1,330,589)
Statement of cash flow	449,409	(933,676)	858,305	(1,330,589)

33. SUBSEQUENT EVENTS

On October 8, 2025, the extraordinary general meeting approved the capital increase of the Company, in the amount of up to R\$ 2,000,000, through a private subscription of up to 666,666,667 new common shares, at an issue price of R\$ 3.00 per share, as well as the granting of subscription warrants as an additional benefit to the subscribers of the capital increase. At the aforementioned extraordinary general meeting, the amendment to the authorized capital limit of the Company to 3,500,000,000 common shares was also approved.

On October 21, 2025, the Company entered into a Private Instrument for the Renegotiation of Terms and Conditions of Redemption and Other Agreements with Banco Master de Investimento S.A., with Quíron Fundo de Investimento em Participações Multiestratégia, Tessália Fundo de Investimento em Participações Multiestratégia and Banco Master S.A. as consenting parties, regarding the balance invested in bank deposit certificates (CDBs) issued by Banco Master de Investimento S.A. As part of the commitment, a new redemption schedule was established, with maturities foreseen in 20 periodic installments with a final maturity date of May 15, 2027. Furthermore, the shares of the Company held by the aforementioned funds may be made available within a term of 90 days from the signing of the Instrument so that the Company, in the event of a default, can exercise the call option using the applied resource. The renegotiated terms did not impact the interim financial information, considering they are subsequent events related to facts and circumstances that did not exist on September 30, 2025. The Company continues to monitor compliance with the agreement and any future impacts that may apply.

On October 27, 2025, the Company completed the sale of 55,200 debentures from the 9th issuance and 135,500 debentures from the 11th issuance that had been held in Treasury.

On November 6, 2025, the Company's Board of Directors approved the issuance, by Multihemo Serviços Médicos S.A. ("Multihemo"), a subsidiary of the Company, of a Working Capital Bank Credit Note, in the total amount of R\$200,000 ("CCB"), in favor of Banco Santander (Brasil) S.A. ("Santander Brasil"), with the Company's guarantee, for the purpose of partially amortizing Bank Credit Note 1063791 issued by Multihemo in favor of Banco Santander (Brasil) S.A., Luxembourg Branch ("Santander Lux") on March 26, 2024. On the same date, the Management Council approved the sale and transfer of certain credit receivables held by the Company and/or its subsidiaries, amounting to R\$ 150,000 ("Receivables Assignment"), to a vehicle designated by Santander Brazil, as well as the Company entering into a memorandum of understanding with Multihemo, Santander Brazil, and Santander Lux, governing, among other matters, the issuance of the CCB and the Receivables Assignment.

On November 7, 2025, the Company announced to the shareholders that, during the period for exercising the right of first refusal, a total of 241,559,737 registered, book-entry common shares with no par value were subscribed, in the amount of R\$ 724,679,211.00. On November 11, 2025, the Company announced a relevant fact stating that it had reached the minimum subscription required to validate the capital increase, set at least at R\$ 1,000,000.

On November 13, 2025, the Company signed a Binding Proposal with the Felice Rosso Foundation for the sale of 100% of its ownership interest in HVS, for the amount of R\$130,000, to be paid in full on the closing date, subject to usual price adjustments. The operation additionally provides for the expansion and extension, for 25 years, of the existing commercial agreement with the partner, incorporating new services into cancer care. The closing of the transaction remains subject to the fulfillment of usual precedent conditions and applicable regulatory approvals.

On November 13, 2025, the Company entered into a Cancellation Instrument related to the atypical lease agreement for a non-residential property (BTS modality) signed with Castelo Byblos Participações S.A., concerning the project originally planned for Belo Horizonte. By the cancellation, the parties agreed the following: (a) full termination of the contract; (b) the offsetting between the Company's credits and the contractual fine for the termination; and (c) the granting of a full 12-month rent waiver at the cancer center in Goiânia, the only remaining project with this counterpart. The net value of the cancellation, in the amount of

R\$ 210,000, has been restructured into a debt instrument that will be fully used for the subscription of shares of the Company in the ongoing capital increase, not generating any additional cash outflow for the Company.

On November 14, 2025, the date on which the deadline for subscribing to remaining shares as part of the capital increase ended, the Company issued a notice to shareholders informing them that, considering the shares subscribed during the period for subscribing to remaining shares and the shares subscribed during the period for exercising the preemptive right, less the conditional subscriptions whose condition was not met, a total of 471,514,866 new common shares were subscribed, with the allocation of 471,514,866 subscription warrants as an additional benefit, representing a total subscribed amount of R\$ 1,414,545, an amount that exceeds the minimum subscription. After the financial settlement of the subscribed leftovers and the additional leftovers requested from the custody agents, in the environment of B3 S.A. – Brasil, Bolsa, Balcão, the Company's Management Board will meet in due course to partially approve the capital increase.