

# Financial statements

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2024

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

# **Oncoclínicas do Brasil Serviços Médicos S.A. and Subsidiaries**

Individual and Consolidated  
Financial Statements for the  
Year Ended December 31, 2024 and  
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

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

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

### **Opinion**

We have audited the accompanying individual and consolidated financial statements of Oncoclínicas do Brasil Serviços Médicos S.A. ("Company"), identified as Parent and Consolidated, respectively, which comprise the balance sheet as at December 31, 2024, and the related statements of income, of comprehensive income, of changes in shareholder's equity and of cash flows for the year then ended, and notes to the financial statements, including the material accounting policies.

In our opinion, the individual and consolidated financial statements referred to above present fairly, in all material respects, the individual and consolidated financial position of Oncoclínicas do Brasil Serviços Médicos S.A. as at December 31, 2024, and its individual and consolidated financial performance and its individual and consolidated cash flows for the year then ended in accordance with accounting practices adopted in Brazil and IFRS Accounting Standards, issued by the International Accounting Standards Board - IASB.

### **Basis for opinion**

We conducted our audit in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the individual and consolidated financial statements" section of our report. We are independent of the Company and its subsidiaries in accordance with the relevant ethical requirements in the Code of Ethics for Professional Accountants and the professional standards issued by the Brazilian Federal Accounting Council (CFC), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Key audit matters**

Key audit matters - KAM are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the individual and consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

## *Impairment of non-current assets*

### Why it is a KAM

As mentioned in note 13 to the individual and consolidated financial statements, the Company records significant balances related to goodwill arising from business combinations, which are annually tested for impairment.

This matter was considered a KAM given the materiality of such assets and the fact that the impairment testing models adopted involve a degree of judgment by the Executive Board. These judgments are based on assumptions that might be affected by future market events, particularly those associated with cash flow projections and the discount rate used. Due to the materiality of balances, the level of uncertainty and degree of judgment inherent in determining the related recoverable amounts, we considered it a key audit matter.

### How the matter was addressed in our audit

Our audit procedures included, but were not limited to: (i) assessing the criteria applicable to the definition and identification of Cash-generating Units (CGUs); (ii) understanding the model prepared by the Company, including the criteria adopted by the Executive Board for preparing the key assumptions; (iii) involving specialists to assist us in the assessment of the calculation methodology prepared by the Executive Board, as it regards the impairment test of these assets, including the discount rate assessment, as well as assessing the model mathematical consistency and assessing comparable market transactions; (iv) analyzing the reasonableness and consistency of the main data and assumptions used in the preparation of the cash flows, such as revenue growth rates and profitability estimates, including comparison with economic and sectorial projections; (v) analyzing the sensitivity of the key assumptions adopted by the Executive Board; and (vi) analyzing the appropriateness of the disclosures made by the Company in the individual and consolidated financial statements.

In the course of our audit, we identified an internal control deficiency, as well as an adjustment not corrected by the Company's Executive Board. As part of their assessment, the Executive Board decided not to report such adjustment for considering it immaterial. We have assessed the nature, timing and extension of our previously planned substantial procedures and have concluded they remain appropriate.

Based on the audit procedures summarized above and the evidence obtained, we consider that the criteria, assumptions and calculations made by the Executive Board in its impairment test of the goodwill arising on business combinations, as well as the related disclosures in the notes to the financial statements, are acceptable, in all material respects, in the context of the individual and consolidated financial statements.

## *Recoverability of deferred income tax assets*

### Why it is a KAM

As mentioned in note 28 to the individual and consolidated financial statements, in the year ended December 31, 2024, the Company recognizes significant balances of deferred income tax assets on temporary differences, tax losses and social contribution on revenue (CSLL) loss carryforwards.

This matter was considered a KAM given the materiality of such assets and the fact that the recoverability of these assets involve a degree of judgment by the Executive Board. These judgments are based on assumptions that might be affected by future market events, particularly those associated with cash flow projections and financial and corporate restructurings planned by the Executive Board. Due to the materiality of balances, the level of uncertainty and degree of judgment inherent in determining the related recoverable amounts, we considered this a key audit matter.

## How the matter was addressed in our audit

Our audit procedures included, but were not limited to: (i) understanding the Company's internal controls over the existence and realization of tax credits; (ii) involving tax specialists to assist us in the assessment of the existence of deferred tax credits recognized in the financial statements; (iii) analyzing the reasonableness of the main data and assumptions used by the Executive Board in estimating future taxable income; (iv) analyzing the sensitivity of the key assumptions adopted by the Executive Board; and (v) analyzing the appropriateness of the disclosures made by the Company in the individual and consolidated financial statements.

In the course of our audit, we identified an internal control deficiency, as well as effects not corrected by the Company's Executive Board. As part of their assessment, the Executive Board decided not to report such effects for considering it immaterial. We have assessed the nature, timing and extension of our previously planned substantial procedures and have concluded they remain appropriate.

Based on the audit procedures summarized above and the evidence obtained, we consider that the criteria and assumptions adopted by the Executive Board in the measurement and impairment test of the deferred income tax assets, as well as the related disclosures in the notes to the financial statements, are acceptable, in all material respects, in the context of the individual and consolidated financial statements.

## **Other matters**

### *Statements of value added*

The individual and consolidated statements of added value (DVA) for the year ended December 31, 2024, prepared under the responsibility of the Company's Executive Board and disclosed as supplemental information for purposes of IFRS Accounting Standards, were subject to audit procedures performed together with the audit of the Company's financial statements. In forming our opinion, we assess whether these statements of value added are reconciled with the financial statements and accounting records, as applicable, and whether their form and content are in accordance with the criteria set out in technical pronouncement CPC 09 - Statement of Added Value. In our opinion, these statements of value added were appropriately prepared, in all material respects, in accordance with the criteria set out in such technical pronouncement and are consistent in relation to the individual and consolidated financial statements taken as a whole.

## **Other information accompanying the individual and consolidated financial statements and the independent auditor's report**

The Executive Board is responsible for the other information. The other information comprises the Management Report.

Our opinion on the individual and consolidated financial statements does not cover the Management Report and Earnings Release and we do not express any form of audit conclusion thereon.

In connection with our audit of the individual and consolidated financial statements, our responsibility is to read the Management Report and Earnings Release and, in doing so, consider whether these reports are materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appear to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of the Management Report and Earnings Release, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of the Executive Board and those charged with governance for the individual and consolidated financial statements**

The Executive Board is responsible for the preparation and fair presentation of the individual and consolidated financial statements in accordance with accounting practices adopted in Brazil and the IFRS Accounting Standards, issued by the IASB, and for such internal control as the Executive Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the individual and consolidated financial statements, the Executive Board is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Board either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's and its subsidiaries' financial reporting process.

## **Auditor's responsibilities for the audit of the individual and consolidated financial statements**

Our objectives are to obtain reasonable assurance about whether the individual and consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Brazilian and International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit: We also:

- Identify and assess the risks of material misstatement of the individual and consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's and its subsidiaries' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Board.
- Conclude on the appropriateness of the Executive Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the individual and consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the individual and consolidated financial statements, including the disclosures, and whether the individual and consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Convenience translation

The accompanying individual and consolidated financial statements have been translated into English for the convenience of readers outside Brazil.

São Paulo, March 27, 2025



DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.



Daniel de Carvalho Primo  
Engagement Partner

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

**BALANCE SHEETS AS OF DECEMBER 31, 2024 AND 2023**  
(In thousands of reais - R\$)

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		12/31/2024	12/31/2023	12/31/2024	12/31/2023			12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>CURRENT ASSETS</b>						<b>CURRENT LIABILITIES</b>					
Cash and cash equivalents	5	228.812	41.496	550.744	550.704	Suppliers	15	154.966	149.766	1.019.530	795.396
Securities and financial assets	6	937.548	269.144	1.337.630	210.718	Loans and financing	16	425.903	203.009	522.860	351.063
Derivative financial instruments	29	32.191	-	32.191	-	Derivative financial instruments	29	124	-	124	-
Trade accounts receivable	7	288.180	389.149	2.049.014	1.857.217	Debentures	17	37.277	8.888	233.272	55.967
Inventories	8	53.642	96.181	225.235	206.388	Social charges	18	67.001	58.600	155.182	129.407
Recoverable taxes	9	101.486	75.942	314.099	206.856	Tax liabilities	19	38.197	22.120	177.829	89.637
Dividends receivable	30.2	102.004	60.035	-	-	Income tax and social contribution	28	-	-	54.753	62.249
Other assets	10	51.147	20.528	151.871	73.559	Accounts payable for acquisitions	20	21.481	54.828	85.494	162.056
<b>Total current assets</b>		<b>1.795.010</b>	<b>952.475</b>	<b>4.660.784</b>	<b>3.105.442</b>	Dividends payable	30.5	-	-	37.134	28.805
						Related parties	30.4	35.785	16.723	35.785	-
						Lease liabilities	14.2	13.077	11.802	57.825	67.219
						Other liabilities	21	24.652	18.122	73.418	74.659
						<b>Total current liabilities</b>		<b>818.463</b>	<b>543.858</b>	<b>2.453.206</b>	<b>1.816.458</b>
<b>NON-CURRENT ASSETS</b>						<b>NON-CURRENT LIABILITIES</b>					
Securities and financial assets	6	102.484	1.536	129.921	91.477	Loans and financing	16	1.546.636	1.600.925	1.946.239	2.047.744
Derivative financial instruments	29	7.016	36.951	7.016	36.951	Derivative financial instruments	29	106.922	-	106.922	1.623
Trade accounts receivable	7	153.360	-	385.580	-	Debentures	17	1.727.150	740.722	2.214.836	1.688.356
Judicial deposits	22	22.571	9.266	66.165	18.634	Social charges	18	12.951	5.538	12.951	5.538
Deferred income tax and social contribution	28	288.192	170.680	508.090	392.581	Tax liabilities	19	7.737	1.124	52.551	11.673
Related parties	30.1	1.095.803	628.044	20.664	8.007	Deferred income tax and social contribution	28	-	-	41.186	21.637
Advances for future capital increase	29.3	87.239	117.235	-	-	Provision for tax, labor and civil risks	22	10.218	9.612	50.907	50.550
Other assets	10	197.972	31.233	294.804	87.649	Accounts payable for acquisitions	20	80.892	413.645	347.480	430.431
Investments in subsidiaries and associated con	11	3.781.915	3.532.774	42.960	14.727	Related parties	30.4	502.631	377.044	7.830	12.365
Property, plant and equipment	12	126.285	91.790	822.525	830.090	Advances for future capital increase	30.6	-	-	6.334	6.334
Intangible assets	13	390.314	470.782	3.750.517	4.190.604	Lease liabilities	14.2	38.249	10.554	503.367	345.126
Right-of-use	14.1	45.760	14.693	513.306	404.992	Provision for loss on investment in subsidiaries	11	46.902	12.401	-	2.788
<b>Total non-current assets</b>		<b>6.298.911</b>	<b>5.104.984</b>	<b>6.541.548</b>	<b>6.075.712</b>	Other liabilities	21	48.820	40.810	76.098	61.160
						<b>Total non-current liabilities</b>		<b>4.129.108</b>	<b>3.212.375</b>	<b>5.366.701</b>	<b>4.685.325</b>
						<b>SHAREHOLDERS' EQUITY</b>	23				
						Capital		3.147.024	2.454.716	3.147.024	2.454.716
						Expenditures with public offering of shares		(121.760)	(116.069)	(121.760)	(116.069)
						Treasury shares		(94.468)	(103.703)	(94.468)	(103.703)
						Capital reserve		1.659.018	840.679	1.659.018	840.679
						Equity valuation adjustment		11.406	13.285	11.406	13.285
						Transaction among partners		(743.806)	(722.808)	(743.806)	(722.808)
						Accumulated losses		(711.064)	(64.874)	(711.064)	(64.874)
						<b>Shareholders' equity attributed to non-controlling interest</b>					
						parent company's shareholders		<b>3.146.350</b>	<b>2.301.226</b>	<b>3.146.350</b>	<b>2.301.226</b>
						Non-controlling shareholders		-	-	236.075	378.145
						<b>Total shareholders' equity</b>		<b>3.146.350</b>	<b>2.301.226</b>	<b>3.382.425</b>	<b>2.679.371</b>
<b>TOTAL ASSETS</b>		<b>8.093.921</b>	<b>6.057.459</b>	<b>11.202.332</b>	<b>9.181.154</b>	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>8.093.921</b>	<b>6.057.459</b>	<b>11.202.332</b>	<b>9.181.154</b>

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

**STATEMENTS OF INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(In thousands of reais - R\$, except loss per share)**

	Note	Parent Company		Consolidated	
		2024	2023	2024	2023
<b>NET REVENUE</b>	24	994.139	417.663	6.227.227	5.488.776
Cost of services	25	(517.276)	(226.292)	(4.166.809)	(3.560.200)
<b>GROSS INCOME</b>		<b>476.863</b>	<b>191.371</b>	<b>2.060.418</b>	<b>1.928.576</b>
<b>OPERATING REVENUES (EXPENSES)</b>					
General and administrative expenses	25	(272.377)	(125.533)	(1.396.764)	(1.172.069)
Other operating revenues (expenses), net	25	(164.451)	(188)	(775.700)	13.158
Equity in net income of subsidiaries	11	(491.665)	143.655	(7.901)	(11.647)
<b>OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)</b>		<b>(451.630)</b>	<b>209.305</b>	<b>(119.947)</b>	<b>758.018</b>
<b>FINANCIAL INCOME (LOSS)</b>					
Financial revenues	26	300.789	197.285	338.097	240.048
Financial expenses	26	(602.239)	(323.696)	(875.005)	(695.548)
		<b>(301.450)</b>	<b>(126.411)</b>	<b>(536.908)</b>	<b>(455.500)</b>
<b>OPERATING INCOME (LOSS) AND BEFORE INCOME TAX AND SOCIAL CONTRIBUTION</b>		<b>(753.080)</b>	<b>82.894</b>	<b>(656.855)</b>	<b>302.518</b>
<b>INCOME TAX AND SOCIAL CONTRIBUTION</b>					
Current	28	(11.524)	(2.294)	(157.397)	(201.730)
Deferred	28	118.414	143.018	96.827	211.774
<b>NET INCOME (LOSS) FOR THE PERIOD</b>		<b>(646.190)</b>	<b>223.618</b>	<b>(717.425)</b>	<b>312.562</b>
<b>ATTRIBUTED TO</b>					
Controlling shareholders				(646.190)	223.618
Non-controlling shareholders				(71.235)	88.944
				<b>(717.425)</b>	<b>312.562</b>
<b>EARNINGS PER SHARE</b>					
Basic (cents per share - in R\$)	27	(1,0484)	0,4270		
Diluted (cents per share - in R\$)	27	(1,0484)	0,4176		

See the accompanying notes to the financial statements

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

**STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In thousands of reais - R\$)**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>NET INCOME (LOSS) FOR THE PERIOD</b>	<b>(646.190)</b>	<b>223.618</b>	<b>(717.425)</b>	<b>312.562</b>
Items that may be reclassified in the statement of income:				
Exchange-rate change in the translation of foreign operations	(1.879)	(76)	(1.879)	(76)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>(648.069)</b>	<b>223.542</b>	<b>(719.304)</b>	<b>312.486</b>
<b>ATTRIBUTABLE TO</b>				
Controlling shareholders	-	-	(648.069)	223.542
Non-controlling shareholders	-	-	(71.235)	88.944
	<b>-</b>	<b>-</b>	<b>(719.304)</b>	<b>312.486</b>

See the accompanying notes to the financial statements

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

**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (PARENT COMPANY AND CONSOLIDATED)  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(In thousands of reais - R\$)**

	Note	Capital									
		Subscribed	Expenditures with public offering of shares	Treasury shares	Capital reserve	Equity valuation adjustment	Transaction among partners	Accumulated losses	Attributed to controlling shareholders	Non-controlling interest	Total shareholders' equity
<b>BALANCES AT DECEMBER 31, 2022</b>		<b>2.249.716</b>	<b>(104.466)</b>	<b>(79.396)</b>	<b>805.276</b>	<b>13.361</b>	<b>(478.214)</b>	<b>(288.492)</b>	<b>2.117.785</b>	<b>514.671</b>	<b>2.632.456</b>
Net income for the period		-	-	-	-	-	-	223.618	223.618	88.944	312.562
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	(69.338)	(69.338)
Paid-up capital	23.a)	205.000	-	-	-	-	-	-	205.000	-	205.000
Expenditures with offering of shares	23.a)	-	(11.603)	-	-	-	-	-	(11.603)	-	(11.603)
Subscription warrant	23.c)	-	-	-	(6.677)	-	-	-	(6.677)	-	(6.677)
Treasury shares acquired	23.b)	-	-	(24.307)	-	-	-	-	(24.307)	-	(24.307)
Exchange-rate change in the translation of foreign operations		-	-	-	-	(76)	-	-	(76)	-	(76)
Share-based payment	23.e)	-	-	-	42.080	-	-	-	42.080	-	42.080
Transactions among partners	23.f)	-	-	-	-	-	(244.594)	-	(244.594)	(156.132)	(400.726)
<b>BALANCES AT DECEMBER 31, 2023</b>		<b>2.454.716</b>	<b>(116.069)</b>	<b>(103.703)</b>	<b>840.679</b>	<b>13.285</b>	<b>(722.808)</b>	<b>(64.874)</b>	<b>2.301.226</b>	<b>378.145</b>	<b>2.679.371</b>
Loss for the period		-	-	-	-	-	-	(646.190)	(646.190)	(71.235)	(717.425)
Dividends paid to non-controlling shareholders		-	-	-	-	-	-	-	-	(44.020)	(44.020)
Paid-up capital	23.a)	692.308	-	-	-	-	-	-	692.308	(147)	692.161
Expenditures with offering of shares	23.a)	-	(5.691)	-	-	-	-	-	(5.691)	-	(5.691)
Formation of reserves	23.a)	-	-	-	807.692	-	-	-	807.692	-	807.692
Treasury shares settled	23.b)	-	-	9.235	(12.384)	-	-	-	(3.149)	-	(3.149)
Exchange-rate change in the translation of foreign operations		-	-	-	-	(1.879)	-	-	(1.879)	-	(1.879)
Share-based payment	23.e)	-	-	-	23.600	-	-	-	23.600	-	23.600
Transactions among partners	23.f)	-	-	-	(569)	-	(20.998)	-	(21.567)	(26.668)	(48.235)
<b>BALANCES AT DECEMBER 31, 2024</b>		<b>3.147.024</b>	<b>(121.760)</b>	<b>(94.468)</b>	<b>1.659.018</b>	<b>11.406</b>	<b>(743.806)</b>	<b>(711.064)</b>	<b>3.146.350</b>	<b>236.075</b>	<b>3.382.425</b>

See the accompanying notes to the financial statements

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

**STATEMENTS OF CASH FLOW  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(In thousands of reais - R\$)**

	Note	Parent Company		Consolidated	
		2024	2023	2024	2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>					
<b>Net income (loss) for the period</b>		<b>(646.190)</b>	<b>223.618</b>	<b>(717.425)</b>	<b>312.562</b>
Adjustments to reconcile net income for the year with net cash generated by operating activities:					
Depreciation and amortization	25	88.719	56.885	326.379	257.365
(Reversal) provision for expected credit loss and disallowances	24	12.097	8.104	175.150	163.249
Equity in net income of subsidiaries	11	491.665	(143.655)	7.901	11.647
Adjustment to recoverable value of assets	25	173.285	-	796.069	-
Yield from securities		(27.107)	(13.055)	(34.345)	(16.551)
Interest on loans, financing, debentures and drawee risk	26	354.889	207.467	529.744	472.531
Interest from lease	26	2.763	1.491	71.968	40.189
Interest referring to related parties and acquisitions	26	(94.419)	4.341	(44.676)	23.840
Discounts obtained		-	(47.118)	-	(55.310)
Adjustment to present value	26	5.388	6.772	11.978	15.098
Adjustment to fair value	26	(40.757)	1.521	(92.988)	24.955
Expenses with share-based payments	25	27.646	46.843	27.646	46.843
Exchange-rate change	26	36.685	(5.451)	28.998	(7.918)
Mark-to-market - Swap	26	128.809	(29.110)	126.446	(24.911)
Deferred income tax and social contribution	28	(118.414)	(143.018)	(96.828)	(211.774)
Disposal of investment	1	2.603	-	2.859	-
Goodwill realized on the sale of investments	1	1.257	-	2.472	-
Write-off of property, plant and equipment and intangible assets		1.437	1.455	4.520	2.602
Provision (reversal of provision) for tax, labor and civil risks	25	291	(885)	4.082	(12.647)
		<b>400.647</b>	<b>176.205</b>	<b>1.129.950</b>	<b>1.041.770</b>
<b>Changes in operating assets and liabilities:</b>					
Trade accounts receivable	32.a	(64.488)	(18.024)	(781.077)	(659.590)
Inventories		45.169	(53.526)	(18.847)	(42.264)
Recoverable taxes		(25.544)	46.647	(30.025)	49.476
Judicial deposits		(13.305)	(1.583)	(47.531)	(212)
Other assets		(25.455)	11.936	(84.585)	(9.553)
Suppliers		(40.346)	(28.417)	217.791	159.166
Tax liabilities	32.c	19.541	(59.496)	107.356	16.402
Social charges	32.g	9.229	16.625	29.142	28.061
Other liabilities		(19.994)	(13.859)	(17.211)	(48.216)
		<b>(115.193)</b>	<b>(99.697)</b>	<b>(624.987)</b>	<b>(506.730)</b>
Interest paid on loans, financing, debentures, leases and acquisitions	16 17 14 20	(362.065)	(223.642)	(607.997)	(490.627)
Income tax and social contribution paid	32.c	-	-	(81.817)	(95.976)
<b>Net cash invested in operating activities</b>		<b>(76.611)</b>	<b>(147.134)</b>	<b>(184.851)</b>	<b>(51.563)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>					
Payment upon acquisitions of business, net of cash acquired		-	-	-	(13.654)
Acquisitions of partnerships		-	-	(162.400)	-
Acquisition of fixed and intangible assets	32.d	(77.864)	(74.553)	(214.245)	(311.695)
Advance of acquisition and partnership agreements		(171.608)	-	(213.046)	(32.709)
Securities		(742.245)	337.262	(1.124.304)	556.094
Dividends received	32.b	21.871	6.315	-	-
Advance for future capital increase	32.e	(462.275)	(314.288)	-	-
Sale of equity interest	1	2.769	-	3.448	-
Related parties		(554.775)	(521.579)	(10.538)	29.795
<b>Net cash invested (generated) in investment activities</b>		<b>(1.984.127)</b>	<b>(566.843)</b>	<b>(1.721.085)</b>	<b>227.831</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>					
Suppliers - Drawee Risk		-	-	-	(190.767)
Funding of loans and financing and debentures	16 and 17	1.715.576	1.014.327	2.044.301	1.544.422
Settlement of swap	16 and 17	(24.019)	(17.954)	(23.279)	(21.559)
Amortization of loans and financing and debentures	16 and 17	(532.559)	(97.317)	(1.279.223)	(545.574)
Payment of acquisitions	32.f	(315.256)	(276.838)	(224.912)	(708.153)
Share redemption payment	21	-	-	-	(9.431)
Payment of intangible assets	21	(9.798)	(24.186)	(40.308)	(24.186)
Dividends paid	23.d	-	(18.326)	(11.656)	(59.713)
Debits with related parties		(75.571)	(135.782)	(4.535)	9.792
Payment of leased assets	14.2	(10.387)	(8.323)	(49.286)	(52.489)
Capital increase	23.a	1.500.000	205.000	1.500.000	205.000
Acquisition of treasury shares	23.b	-	(24.307)	-	(24.307)
Expenditures with offering of shares	23.c	(5.691)	(11.603)	(5.691)	(11.603)
Advance for future capital increase		-	-	-	(17)
<b>Net cash generated by financing activities</b>		<b>2.242.295</b>	<b>604.691</b>	<b>1.905.411</b>	<b>111.415</b>
Effect of changes in exchange rate on balance of cash and cash equivalents in foreign currencies		-	-	565	(187)
Cash acquired in mergers	1	5.759	70.851	-	-
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>187.316</b>	<b>(38.435)</b>	<b>40</b>	<b>287.496</b>
Cash and cash equivalents at the beginning of the year	5	41.496	79.931	550.704	263.208
Cash and cash equivalents at the end of the year	5	228.812	41.496	550.744	550.704
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>187.316</b>	<b>(38.435)</b>	<b>40</b>	<b>287.496</b>

See the accompanying notes to the financial statements

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

**STATEMENTS OF ADDED VALUE  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023  
(In thousands of reais - R\$)**

	Note	Parent Company		Consolidated	
		2.024	2023	2.024	2023
<b>Revenues</b>		<b>1.052.495</b>	<b>446.688</b>	<b>6.740.030</b>	<b>5.915.405</b>
Rendering of services	24	1.068.020	453.237	6.806.384	5.997.889
Other operating revenues (expenses)		(4.716)	-	(1.905)	10.806
Revenues from construction of own assets and leasehold improvements		1.288	1.555	110.701	69.959
Provision for expected credit losses and disallowances	24	(12.097)	(8.104)	(175.150)	(163.249)
<b>Inputs acquired from third parties</b>		<b>(589.388)</b>	<b>(216.208)</b>	<b>(4.386.597)</b>	<b>(3.662.567)</b>
Cost of services		(518.566)	(193.081)	(3.615.546)	(3.142.904)
Materials, energy, outsourced services		(70.385)	(23.040)	(776.840)	(518.255)
Other		(437)	(87)	5.789	(1.408)
<b>Gross value added</b>		<b>463.107</b>	<b>230.480</b>	<b>2.353.433</b>	<b>2.252.838</b>
Retentions		(262.005)	(56.885)	(1.122.448)	(257.365)
Adjustment to recoverable value of assets	25	(173.285)	-	(796.069)	-
Depreciation and amortization	25	(88.720)	(56.885)	(326.379)	(257.365)
<b>Net added value</b>		<b>201.102</b>	<b>173.595</b>	<b>1.230.985</b>	<b>1.995.473</b>
<b>Added value received as transfer</b>		<b>(177.862)</b>	<b>340.940</b>	<b>346.012</b>	<b>228.401</b>
Equity in net income of subsidiaries	11	(491.665)	143.655	(7.901)	(11.647)
Financial revenues	26	300.789	197.285	338.097	240.048
Other transfers received		13.014	-	15.816	-
<b>Total added value</b>		<b>23.240</b>	<b>514.535</b>	<b>1.576.997</b>	<b>2.223.874</b>
<b>Distribution of value added</b>		<b>23.240</b>	<b>514.535</b>	<b>1.576.997</b>	<b>2.223.874</b>
<b>Personnel and charges</b>		<b>98.758</b>	<b>69.942</b>	<b>792.267</b>	<b>728.039</b>
Direct remuneration		84.264	64.941	611.564	569.115
Benefits		12.065	3.568	142.650	122.408
FGTS		2.429	1.433	38.053	36.516
<b>Taxes, rates and contributions</b>		<b>(34.243)</b>	<b>(102.721)</b>	<b>609.448</b>	<b>481.053</b>
Federal		(57.705)	(114.223)	442.265	340.042
Municipal		23.462	11.502	167.183	141.011
<b>Third-party capital remuneration</b>		<b>604.915</b>	<b>323.696</b>	<b>892.707</b>	<b>702.220</b>
Financial expenses	26	602.239	323.696	875.005	695.548
Expenses with occupation		2.676	-	17.702	6.672
<b>Remuneration of own capital</b>		<b>(646.190)</b>	<b>223.618</b>	<b>(717.425)</b>	<b>312.562</b>
Dividends		-	-	1.297	30.296
<b>Retained earnings (loss)</b>		<b>(646.190)</b>	<b>223.618</b>	<b>(646.190)</b>	<b>223.618</b>
<b>Non-controlling interest in retained earnings</b>		<b>-</b>	<b>-</b>	<b>(72.532)</b>	<b>58.648</b>

See the accompanying notes to the financial statements

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**ONCOCLÍNICAS DO BRASIL SERVIÇOS MÉDICOS S.A.**  
**NOTES TO THE INDIVIDUAL AND CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**(In thousands of reais - R\$, unless otherwise indicated)**

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## 1. OPERATIONS

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

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

Oncoclínicas’ mission is to “beat the cancer”.

On December 31, 2024, 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 148 operating units in 2024, operating in 44 cities, located in 16 states and Federal District, in the specialized areas of chemotherapy, diagnostic medicine, radiotherapy, hospitals and oral drugs.

The issue of the Company’s Financial Statements was decided and authorized by the Board of Directors on March 27, 2025.

### **Corporate restructuring**

#### **Impacts in investments of the Parent Company**

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 2024, as follows:

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

On March 28, 2024, the partially spun off net assets of the companies Oncopar Sul Empreendimentos e Participações S.A., CQO – Centro de Quimioterapia Oncoclínicas S.A. and Oncoclínicas Canoas Clínica de Oncologia Ltda. were merged into Idengene Medicina Diagnóstica S.A.

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

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

On June 28, 2024, the partially spun off net assets of Clion Clínica de Oncologia Ltda. were merged into Núcleo de Oncologia da Bahia S.A.

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

On November 01, 2024, the Company partially merged the spun-off net assets of its investees Oncocentro Imagem Serviços Médicos Ltda., Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda. – “NHO” and Hematológica – Clínica de Hematologia S.A. – “HEM”.

The impacts mentioned above are presented in Note 11.

### Impacts on the Parent Company’s balance sheet due to the merger of HEM and NHO

	Hematológica - Clínica de Hematologia S.A.	Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda.	Total merged balances
<b>Assets</b>	<b>77,855</b>	<b>5,472</b>	<b>83,327</b>
Cash and cash equivalents	5,731	28	5,759
Inventory	2,580	50	2,630
Related parties receivable	9,970	1,242	11,212
Other assets	1,898	15	1,913
Property, plant and equipment	36,191	3,563	39,754
Intangible assets	1,031	2	1,033
Right-of-use and leased assets	20,454	572	21,026
<b>Liabilities</b>	<b>(72,908)</b>	<b>(5,083)</b>	<b>(77,991)</b>
Suppliers and accounts payable	(45,058)	(585)	(45,643)
Social charges	(2,164)	(375)	(2,539)
Related parties payable	-	(3,383)	(3,383)
Lease	(24,494)	(740)	(25,234)
Other liabilities	(1,192)	-	(1,192)
<b>Shareholders’ equity</b>	<b>(4,947)</b>	<b>(389)</b>	<b>(5,336)</b>
Profit reserve	18,217	2,435	20,652
Capital	(23,164)	(2,824)	(25,988)

There are no effects on the consolidated Financial Statements as a result of these transactions.

### Disposal of investments

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

In August 2024, the company JPC Patologia e Análises Clínicas Ltda, an indirect investee of the Company, had 100% of its quotas sold to L Azi Patrimonial Ltda, a third party company. With said transaction, the Oncoclínicas Group lost control over the investee, resulting in a loss of R\$ 269, recognized under other operating expenses. In October 2024, the Company concluded the sale of 100% of its equity interest in the direct investee JHSL Consultoria S.A., resulting in the loss of control over the company. The transaction generated a loss of R\$ 3,860 in the Company’s income (loss), recognized under other operating expenses.

We present the effects of the operations on the Statements of Cash Flows below:

	Amounts received from the sale of equity interests	Expense recognized in the income (loss) for the year arising from the sale of investment	Expense recognized in income (loss) arising from goodwill realized on the sale of investments
<b>Parent Company</b>			
OC Serviços Ltda.	2,769	-	-
JHSL Consultoria S.A.	-	2,603	1,257
	<b>2,769</b>	<b>2,603</b>	<b>1,257</b>
<b>Consolidated</b>			
OC Serviços Ltda.	2,769	-	-
JHSL Consultoria S.A.	-	2,603	1,257
JPC Patologia e Análises Clínicas Ltda	679	256	1,215
	<b>3,448</b>	<b>2,859</b>	<b>2,472</b>

### **Other operations**

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

In November 2024, the agreement with Unimed Salto / Itu ("Unimed Salto Itu") to provide outpatient oncology medical services and immune-mediated systemic therapies for the next 30 years was completed. As of this date, the Oncoclínicas Group has coordinated the full line of outpatient oncology care and immune-mediated systemic therapies for Unimed Salto Itu. The amount invested in this transaction was R\$ 34,000.

In December 2024, the Company concluded the Joint Venture and Shareholders Agreement transaction with Advanced Drug Company for Pharmaceuticals (a wholly-owned subsidiary of Al Faisaliah Group Holding Company) and Specialized Medical Treatment Company ("JV"). The JV will initially focus on the development of an outpatient chemotherapy, radiotherapy and diagnostic medicine treatment unit in the city of Riyadh in the Kingdom of Saudi Arabia. The initial investment made by the Company in this transaction was R\$ 35,785 in capital contributions to the JV and R\$ 921 in the acquisition of a percentage equity interest in Advanced Drug Company for Pharmaceuticals, totaling R\$ 36,706.

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

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

The Company's individual and consolidated financial statements have been prepared and are being presented in accordance with the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB) and with the accounting practices adopted in Brazil, considering the pronouncements, guidelines and interpretations issued by the Accounting Pronouncement Committee (CPC), approved by the Brazilian Securities and Exchange Commission (CVM), and the provisions contained in the Brazilian Corporation Law, and disclose all relevant information specific to the financial statements, and only such information, which corresponds to that used by Management in the management of the Company.

### **2.2. Basis of preparation**

The Company's individual and consolidated financial statements were prepared considering historical cost as the basis of value, except for certain derivative financial instruments and contingent considerations that

are measured at their fair values at the end of each reporting period, as described in the accounting practices set out below.

The preparation of financial statements requires Management to make judgments and use certain critical accounting estimates and assumptions in the process of applying accounting policies. Those areas requiring the highest level of judgment and having the highest complexity, and the areas where assumptions and estimates are significant for the financial statements are disclosed in Note 3.

### **2.3. Business combination**

Acquisitions are accounted for using the acquisition method, with the consideration transferred measured at fair value, including: (a) assets transferred, (b) liabilities assumed and (c) shares issued by the acquirer. The transaction costs are recognized in income (loss) when incurred.

Goodwill corresponds to the excess between the sum of the consideration transferred, non-controlling interests and the acquirer's prior interest over the net assets acquired and liabilities assumed. If this sum is lower, the surplus is recognized as a bargain purchase gain in the income (loss).

Contingent consideration is measured at fair value on the acquisition date and adjusted as necessary. Changes within the measurement period (up to 12 months) are adjusted retroactively, impacting goodwill. After this period, adjustments are recorded in the financial income (loss). If the initial accounting is not complete at the year-end, provisional values are used, which can be adjusted within the measurement period if new relevant information is obtained.

## 2.4. Investments in subsidiaries and consolidation

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

Investee (%)	12/31/2024			12/31/2023		
	Direct	Indirect	Total	Direct	Indirect	Total
Oncobio Serviços de Saúde S.A.	100.00	-	100.00	100.00	-	100.00
Oncocentro Imagem Serviços Médicos Ltda. (iv)	100.00	-	100.00	99.99	0.01	100.00
Talassa Participações S.A.	50.01	-	50.01	50.01	-	50.01
Talia Participações Ltda.	99.90	0.10	100.00	99.90	0.10	100.00
Oncohematologia Participações Ltda.	99.62	0.38	100.00	99.62	0.38	100.00
Oncologia Participações Ltda.	99.99	0.01	100.00	99.99	0.01	100.00
Pontus Participações Ltda.	100.00	-	100.00	100.00	-	100.00
Oncopar Sul Empreendimentos e Participações Ltda. (iii)	100.00	-	100.00	99.99	0.01	100.00
Idengene Medicina Diagnóstica S.A. (iv)	100.00	-	100.00	94.42	5.58	100.00
Centro Paulista de Oncologia S.A. (iv)	39.40	60.56	99.96	41.75	58.14	99.89
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.08	0.92	100.00	99.08	0.92	100.00
Radioterapia Oncoclínicas São Paulo Ltda.	98.90	1.10	100.00	98.90	1.10	100.00
Central de Gestão e Saúde Ltda.	99.90	0.10	100.00	99.90	0.10	100.00
Radioterapia Oncoclínicas Salvador Ltda.	100.00	-	100.00	100.00	-	100.00
Oncoclínicas Salvador S.A.	100.00	-	100.00	100.00	-	100.00
Centro Mineiro de Infusão S.A. (iv)	100.00	-	100.00	85.08	14.92	100.00
Navarra RJ (Leste Fluminense S.A.	51.00	-	51.00	51.00	-	51.00
Oncoclínicas Participações ES RJ Ltda.	99.99	0.01	100.00	99.99	0.01	100.00
CTC Oncologia S.A.	50.00	-	50.00	50.00	-	50.00
Centro de Excelência de RT do Rio de Janeiro S.A.	50.00	-	50.00	50.00	-	50.00
Oncoclínica Centro de Tratamento Oncológico S.A.	100.00	-	100.00	100.00	-	100.00
Unity Participações S.A.	100.00	-	100.00	100.00	-	100.00
Hematológica - Clínica de Hematologia S.A. (iv)	16.03	83.97	100.00	17.09	82.91	100.00
Radiogroup Participações S.A.	-	95.69	95.69	-	95.69	95.69
Radiocare Serviços Médicos Especializadas Ltda.	-	100.00	100.00	-	100.00	100.00
Centro de Tratamento em Radioterapia Ltda.	-	100.00	100.00	-	100.00	100.00
CQAI Participações S.A.	-	100.00	100.00	-	100.00	100.00
COT - Centro Oncológico do Triângulo S.A.	-	65.00	65.00	-	65.00	65.00
COT - Radioterapia Ltda.	-	99.99	99.99	-	100.00	100.00
Oncocentro Uberlândia S.A.	-	100.00	100.00	-	100.00	100.00
Núcleo de Hematologia e Transplante de Medula Óssea de MG Ltda.	-	100.00	100.00	-	100.00	100.00

Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	72.00	72.00	-	72.00	72.00
Centro de Quimioterapia Oncoclínicas S.A.	-	100.00	100.00	-	100.00	100.00
Oncoclínicas Canoas Clínica de Oncologia Ltda.	-	100.00	100.00	-	100.00	100.00
Pro Onco Centro de Tratamento Oncológico S.A.	-	75.00	75.00	-	75.00	75.00
CPO – Centro Paraibano de Oncologia S.A.	14.00	86.00	100.00	14.00	86.00	100.00
Núcleo de Oncologia da Bahia S.A.	48.17	31.99	80.16	48.17	32.00	80.17
Núcleo de Oncologia da Bahia Centro de Prevenção Ltda.	-	99.95	99.95	-	99.95	99.95
Núcleo de Oncologia de Sergipe S.A.	-	99.99	99.99	-	99.99	99.99
Multihemo Serviços Médicos S.A.	-	99.99	99.99	-	99.99	99.99
Radioterapia Oncoclínicas Recife S.A.	7.00	93.00	100.00	7.00	93.00	100.00
Onco Clínica Recife Ltda.	-	99.99	99.99	-	99.99	99.99
Radioterapia Botafogo S.A.	70.00	30.00	100.00	70.00	30.00	100.00
CECON - Centro Capixaba de Oncologia S.A. (ii)	-	82.50	82.50	-	81.50	81.50
Instituto de Oncologia de Ribeirão Preto S.A.	4.50	81.50	86.00	4.50	81.50	86.00
Onco Vida Instituto Especializado de Oncologia Clínica S.A. (iv)	99.60	0.46	100.00	99.54	0.46	100.00
Aliança Instituto de Oncologia S.A.	99.54	0.46	100.00	99.54	0.46	100.00
Oncoclínicas Rio de Janeiro S.A.	-	100.00	100.00	-	100.00	100.00
Boston Lighthouse Innovations Inc. (ii)	-	91.86	91.86	-	90.28	90.28
Yukon Participações S.A. (ii)	-	75.00	75.00	-	50.01	50.01
Baikal Participações S.A.	-	75.00	75.00	-	75.00	75.00
Angara Participações S.A. (ii)	-	75.00	75.00	-	50.01	50.01
Locus Anat. Patol. E Citologia Ltda. (iv)	9.28	90.72	100.00	9.49	90.51	100.00
Hospital de Oncologia do Méier S.A.	-	100.00	100.00	-	100.00	100.00
Ira Instituto Roberto Alvarenga Ltda.	-	95.00	95.00	-	95.00	95.00
Instituto Materno Infantil de Minas Gerais S.A. (ii)	-	100.00	100.00	-	85.00	85.00
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65	68.35	100.00	31.65	68.35	100.00
CTR Centro de Tratamento Radioterápico Ltda.	87.56	-	87.56	87.56	-	87.56
Complexo Hospitalar Uberlândia S.A.	-	100.00	100.00	-	100.00	100.00
UMC Imagem Ltda.	-	100.00	100.00	-	100.00	100.00
Instituto do Coração do Triângulo Mineiro Ltda.	-	100.00	100.00	-	100.00	100.00
CAM – Clínica de Assistência à Mulher Ltda.	-	100.00	100.00	-	100.00	100.00
CLION – Clínica de Oncologia Ltda.	-	100.00	100.00	-	100.00	100.00
GMN – Grupo de Medicina Nuclear Ltda.	-	100.00	100.00	-	100.00	100.00
JPC – Patologia e Análises Clínicas Ltda. (vi)	-	-	-	-	100.00	100.00
OSTEO – Centro de Diagnóstico da Osteoporose Ltda.	-	100.00	100.00	-	100.00	100.00
CTR – Centro de Tratamento Radioterápico de Anápolis Ltda.	86.69	-	86.69	86.69	-	86.69
Microimagem Laboratório de Anatomia Patologia e Citopatologia Ltda.	-	100.00	100.00	-	100.00	100.00
CEMISE – Centro de Medicina Integrada de Sergipe Ltda.	-	100.00	100.00	-	100.00	100.00
CEMISE – Ressonância Magnética e Tomografia Computadorizada Ltda.	-	100.00	100.00	-	100.00	100.00

ELO Medicina Diagnóstico Ltda.	-	100.00	100.00	-	100.00	100.00
Brasil Memorial Holding S.A.	-	100.00	100.00	-	100.00	100.00
Itaigara Memorial Hospital Dia Ltda.	-	100.00	100.00	-	100.00	100.00
Salvador Memorial Empreendimentos Médicos Ltda.	-	99.80	99.80	-	100.00	100.00
Masto - Clínica de Mastologia da Bahia S.A.	-	52.80	52.80	-	52.80	52.80
Andrômeda Participações Ltda.	100.00	-	100.00	100.00	-	100.00
JHSL Consultoria S.A. (vii)	-	-	-	55.46	-	55.46
Cardiobile Cardiologia Móvel Ltda.	-	100.00	100.00	-	100.00	100.00
Unidade de Oncologia Clínica e Pediátrica Ltda.	-	100.00	100.00	-	100.00	100.00
Instituto Paulista de Oncologia e cuidados Paliativos Ltda.	-	100.00	100.00	-	100.00	100.00
Clínica OAL SP de Serviços Médicos Ltda.	-	100.00	100.00	-	100.00	100.00
Onkos Oncologia Participações Ltda.	-	60.00	60.00	-	60.00	60.00
Medica Scientia Innovation Research S.L.	-	49.00	49.00	-	49.00	49.00
Ultraimagem Ltda.	-	55.00	55.00	-	55.00	55.00
COTE - Centro Oncologico e Tratamentos Especiais Ltda.	100.00	-	100.00	100.00	-	100.00
OC Serviços Ltda. (v)	-	-	-	100.00	-	100.00
Clínica Ressonance S.A.	-	100.00	100.00	-	100.00	100.00
Giordani e Camicia Servicos Medicos Ltda.	-	51.00	51.00	-	51.00	51.00
Oncoclínica Centro de Tratamento Oncológico S.A.	100.00	-	100.00	100.00	-	100.00
AIO Instituto de Cancer De Brasília Ltda. (iii)	0.09	99.91	100.00	-	100.00	100.00
Cetro - Centro de Cancer de Brasília. (iii)	0.82	99.18	100.00	-	100.00	100.00
Instituto de Oncologia Kaplan S.A.	-	100.00	100.00	-	100.00	100.00
Onco & Hemato Serviços Médicos S.A.	-	100.00	100.00	-	100.00	100.00
Sensumed Oncologia	-	100.00	100.00	-	100.00	100.00
Aio Instituto de Cancer de Manaus	-	100.00	100.00	-	100.00	100.00
Corp - Centro de Oncologia de Rio Preto S.A.	-	100.00	100.00	-	100.00	100.00
Centro Pernambuco De Oncologia S.A.	-	100.00	100.00	-	100.00	100.00
Imunomed Clínica de Infusão e Especialidades S.A.	-	100.00	100.00	-	100.00	100.00
Instituto de Radioterapia Vitória S.A.	-	100.00	100.00	-	100.00	100.00
Clínica de Radioterapia E Quimioterapia de Presidente Prudente S.A.	-	100.00	100.00	-	100.00	100.00
Neon - Núcleo Especializado em Oncologia S.A.	-	100.00	100.00	-	100.00	100.00
Icb - Instituto de Câncer do Brasil Participações (iii)	-	-	-	-	100.00	100.00
Sf Participações Societarias Ltda.	-	100.00	100.00	-	100.00	100.00
Céu De Brasília Participações S.A. (iii)	100.00	-	100.00	-	100.00	100.00
Oncologia Manaus S.A.	-	100.00	100.00	-	100.00	100.00
Oncoclínica - Centro de Tratamento Oncológico S.A. – Scp	100.00	-	100.00	100.00	-	100.00
Multihemo Serviços Medicos S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Oncoclínicas Rio De Janeiro S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Radioterapia Botafogo S.A. – Scp	-	100.00	100.00	-	100.00	100.00

Onco Vida Instituto Especializado de Oncologia S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Aliança Instituto de Oncologia S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Oncoclínicas Centro Paulista de Oncologia S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Cetro - Centro de Tratamento Oncológico Ltda. – Scp	-	100.00	100.00	-	100.00	100.00
Hematologica - Clínica de Hematologia S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Pro-Onco – Centro de Tratamento Oncológico S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Corp Centro de Oncologia de Rio Preto S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Centro Pernambucano de Oncologia S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Instituto Oncologico de Ribeirão Preto S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Nucleo de Oncologia da Bahia S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Nucleo de Hematologia e Transplante de Medula Óssea de Minas Gerais – Scp	-	100.00	100.00	-	100.00	100.00
Imunomed Clínica de Infusão E Especialidades S.A. – Scp	-	100.00	100.00	-	100.00	100.00
Oncoclínicas do Brasil Serviços Médicos S.A.- Scp	-	100.00	100.00	-	100.00	100.00
Aio - Instituto de Cancer de Brasília Ltda. – Scp	-	100.00	100.00	-	100.00	100.00
Oncoclínicas Centro de Quimioterapia Oncoclínicas – Scp	-	100.00	100.00	-	100.00	100.00
Oncohemato Recife Ltda. (iii)	-	-	-	-	100.00	100.00
Oncobio Serviços de Saúde S.A. - Scp (i)	-	100.00	100.00	-	-	-
Radioterapia Oncoclínicas Recife S.A. - Scp (i)	-	100.00	100.00	-	-	-
Radioterapia Oncoclínicas São Paulo Ltda. - Scp (i)	-	100.00	100.00	-	-	-
CPO - Centro Paraibano de Oncologia S.A. - Scp (i)	-	100.00	100.00	-	-	-
Onco Clínica Recife Ltda. - Scp (i)	-	100.00	100.00	-	-	-
CECON - Centro Capixaba de Oncologia S.A. - Scp (i)	-	100.00	100.00	-	-	-
Aio Instituto de Cancer de Manaus - Scp (i)	-	100.00	100.00	-	-	-
Instituto de Radioterapia Vitória S.A. - Scp (i)	-	100.00	100.00	-	-	-
Onco & Hemato Serviços Médicos S.A. - Scp (i)	-	100.00	100.00	-	-	-
Núcleo de Oncologia de Sergipe S.A. - Scp (i)	-	100.00	100.00	-	-	-
CTR Centro de Tratamento Radioterápico Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Serviços de Atendimento Médico e Diagnóstico Ltda. - Scp (i)	-	100.00	100.00	-	-	-
OSTEO – Centro de Diagnóstico da Osteoporose Ltda. - Scp (i)	-	100.00	100.00	-	-	-
COT - Radioterapia Ltda. - Scp (i)	-	100.00	100.00	-	-	-
CAM – Clínica de Assistência à Mulher Ltda. - Scp (i)	-	100.00	100.00	-	-	-
GMN – Grupo de Medicina Nuclear Ltda. - Scp (i)	-	100.00	100.00	-	-	-
JPC – Patologia e Análises Clínicas Ltda. - Scp (vi)	-	100.00	100.00	-	-	-
Clínica Ressonance S.A. - Scp (i)	-	100.00	100.00	-	-	-
Neon - Núcleo Especializado em Oncologia S.A. - Scp (i)	-	100.00	100.00	-	-	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Radiocare Serviços Médicos Especializadas Ltda. - Scp (i)	-	100.00	100.00	-	-	-
COT - Centro Oncológico do Triângulo S.A. - Scp (i)	-	100.00	100.00	-	-	-
Instituto De Oncologia Kaplan S.A. - Scp (i)	-	100.00	100.00	-	-	-

Clínica De Radioterapia E Quimioterapia De Presidente Prudente S.A. - Scp (i)	-	100.00	100.00	-	-	-
CTR – Centro de Tratamento Radioterápico de Anápolis Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Giordani e Camicia Servicos Medicos Ltda. - Scp (i)	-	100.00	100.00	-	-	-
CEMISE – Ressonância Magnética e Tomografia Computadorizada Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Hospital de Oncologia do Méier S.A. - Scp (i)	-	100.00	100.00	-	-	-
Itaigara Memorial Hospital Dia Ltda. – Scp (i)	-	100.00	100.00	-	-	-
Ira Instituto Roberto Alvarenga Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Oncoclínicas Canoas Clínica de Oncologia Ltda - Scp (i)	-	100.00	100.00	-	-	-
Microimagem Laboratório de Anatomia Patologia e Citopatologia Ltda. - Scp (i)	-	100.00	100.00	-	-	-
CEMISE – Centro de Medicina Integrada de Sergipe Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Idengene Medicina Diagnóstica S.A. - Scp (i)	-	100.00	100.00	-	-	-
Locus Anat. Patol. E Citologia Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Unidade de Oncologia Clínica e Pediátrica Ltda. - Scp (i)	-	100.00	100.00	-	-	-
Cetro - Centro de Cancer de Brasília - Scp (i)	-	100.00	100.00	-	-	-
Centro Paulista De Oncologia S.A. – Scp (i)	-	100.00	100.00	-	-	-
CLION – Clínica de Oncologia Ltda. - Scp (i)	-	100.00	100.00	-	-	-

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

(ii) Acquisition of percentage, as mentioned in Note 11.

(iii) Corporate restructuring, as mentioned in Note 1.

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

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

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

(vii) Refers to the sale of the full equity interest, as mentioned in Note 01.

The Company consolidates all entities over which it has control, i.e. when the Company has:

- i) power over an investee;
- ii) exposure, or rights to variable returns from its interest in the investee; and
- iii) ability to use its power over the investee to affect the amount of the returns to the investor.

The following accounting policies are used in the preparation of the consolidated financial statements.

#### **(a) Subsidiaries**

The financial statements of subsidiaries are consolidated as of the date of acquisition of control until its loss. In the parent company's individual statements, the results of subsidiaries are recognized under the equity method.

On loss of control, any remaining equity interest is revalued at fair value, with the change in book value recorded in income (loss).

The balances of assets, liabilities, revenues, costs and expenses arising from intragroup transactions are eliminated on consolidation, as is the parent company's interest in the shareholders' equity or unsecured liability of subsidiaries. Non-controlling interests are presented in shareholders' equity and in the consolidated income (loss).

#### **(b) Transactions with non-controlling interest**

The Oncoclínicas Group regards transactions with non-parent company interests as transactions with the owners of Oncoclínicas Group's assets. For purchases of non-controlling ownership shareholders, the difference between any considerations transferred and the acquired portion of the book value of the subsidiary is recorded in shareholders' equity. Gains or losses on disposals of non-controlling interest are also directly recorded in shareholders' equity, under "Transaction among partners".

### **2.5 Comparability**

The statement of income for the year ended December 31, 2023 includes the full results of all the Company's subsidiaries, except Cardiomobile Cardiologia Móvel Ltda. ("Cardiomobile") and Unidade de Oncologia Clínica e Pediátrica Ltda. ("UOCP"), which started to be consolidated as of February 1, 2023, as well as Instituto Paulista de Oncologia e Cuidados Paliativos Ltda. (Consolidated) which became consolidated on June 1, 2023, Giordani Camícia Serviços Médicos Ltda – ("Kaplan Uruguaina"), which became consolidated on November 1, 2023, Ultraimagem Ltda. which also became consolidated on November 1, 2023.

The income (loss) of the parent company as of December 31, 2023 does not include the full operations of the companies Centro de Excelência S.A. – Ceon and Oncoclínicas Centro de Tratamento Oncológico S.A. – CTO, merged in August 2023, nor does it include the operations linked to the spun-off net assets in November 2024 of the companies Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda. – "NHO" and Hematológica – Clínica de Hematologia S.A. – "HEM".

The reading of the financial information must consider these aspects.

### **2.6 Foreign currency translation**

#### **(a) Functional and presentation currency**

These individual and consolidated financial statements are presented in Reais, which is the functional currency of the parent company, its controlled investees established in Brazil, and the presentation currency of the Oncoclínicas Group. The functional currency of the subsidiary Boston Lighthouse is the U.S. dollar.

**(b) Foreign currencies**

Operations in foreign currency are translated into the functional currency at the exchange rates in force on the dates of the transactions. Exchange gains and losses of monetary items are presented in the statement of income as financial revenue or expense.

For the purposes of presenting these individual and consolidated financial statements, the foreign-based subsidiary had its financial statements translated into Brazilian reais, using the exchange rates current on the balance sheet dates, with such translation effects recognized in other comprehensive income and accumulated under "Equity valuation adjustments" and attributed to non-controlling interests, as appropriate.

**2.7 Cash and cash equivalents**

They include balances of cash, bank deposits and financial investments with liquidity in up to three months of the contracting date, which are subject to an insignificant risk of change in value and are used to manage short-term obligations.

**2.8 Securities**

They are recorded at acquisition cost and adjusted by the index and/or effective interest rate. They are measured at amortized cost based on the effective interest rate. Any impairment losses are reflected in the financial statements.

**2.9 Financial instruments**

The Group recognizes financial assets and liabilities when it becomes a party to its contracts, pursuant to CPC 48/IFRS 9 – Financial Instruments. The financial assets are classified into three categories:

**Amortized cost:** for assets held for the purpose of collecting contractual cash flows.

**Fair value through other comprehensive income:** for assets held both to collect cash and for sale.

**Fair value through profit or loss:** for all other financial assets.

The classification considers the management's business model and the characteristics of the contractual cash flows.

**Recognition and measurement**

Financial assets are recognized at fair value. When not classified at fair value through profit or loss, transaction costs are added to the initial value. Assets measured at amortized cost use the effective interest method.

**Write-off of financial assets**

Write-offs occur when the rights to the cash flows expire or when there is a significant transfer of risks and rewards. Financial assets at fair value continue to be measured in this way, with changes recognized in the financial income (loss).

**Impairment of financial assets**

The Group periodically assesses whether there is objective evidence of loss. Impairment is recognized when events affect future cash flows in a measurable way. If there is a subsequent reversal, the recovery is recognized in the income (loss).

### Financial liabilities and shareholders' equity

They are classified according to the substance of the contractual agreements. Equity instruments are recognized when the funds are received and, if repurchased, deducted from shareholders' equity with no impact on income (loss).

In the initial measurement of financial liabilities in certain transactions, the recognition of fair value is attributed to shareholders' equity, such as put options in the context of business combinations, which are measured using variable inputs such as cash flow projections and EBITDA multiples.

Put options give rise to a financial liability in situations where the Group does not have the unconditional right to avoid delivering cash or another financial asset. In these obligations assumed with certain non-controlling shareholders, the Company adopts the following accounting policy:

In business combinations in which the Group has, in essence, a current shareholding and therefore has the risks and rewards arising from the put options granted to the non-controlling shareholders, a liability is recognized against the consideration transferred in the business combination, similarly to a contingent consideration assumed in the business combination.

In the case of other put options granted to non-controlling shareholders in which the Group does not have the unconditional right to avoid the delivery of cash and in which the exceptions provided for in CPC 39 (IAS 32) have not been met, a liability is recognized in the financial statements based on the present value of the redemptions against shareholders' equity attributable to non-controlling shareholders.

Financial liabilities are written off upon settlement or substantial modification of their terms, with differences recognized in income (loss).

### Offsetting of financial instruments

Financial assets and liabilities are offset in the balance sheet when there is a legal right and intention to settle them on a net basis.

### Fair value hierarchy

Financial instruments are measured according to the following hierarchy:

**Level 1:** Prices quoted in active markets.

**Level 2:** Observable data other than quoted prices.

**Level 3:** Unobservable market data.

The Group's instruments are classified at Levels 2 and 3.

### 2.10 Trade accounts receivable

They correspond to amounts receivable from clients for services rendered in the normal course of the Company's activities, net of the provision for doubtful accounts and disallowances.

Estimated loss from allowance for doubtful accounts ("PECLD") is recognized when there is evidence that the Company will not be able to collect all amounts due according to the terms of these accounts receivable, through risk analysis considering the analysis of estimated expected credit losses, using a provision matrix based on the Group's historical credit loss experience. The amount of PECLD is the difference between the book and the recoverable value.

The provision for disallowances is set up based on the historical percentage observed concurrently with the recognition of revenue from services rendering and the respective accounts receivable.

If the payment term is equivalent to one year or less, accounts receivable are classified as current assets; otherwise, they are presented in non-current assets.

They are initially recognized at nominal value, which approximates fair value on the transaction date, and subsequently measured at amortized cost using the effective interest method less disallowance and PECLD.

### **2.11 Inventories**

They are measured at the lower of cost and net realizable value. The net realizable value corresponds to the amounts that the Company expects to receive in consideration for the sale of inventories. Inventory cost is based on average acquisition cost.

### **2.12 Property, plant and equipment**

#### **Recognition and measurement**

Property, plant and equipment items are stated at historical acquisition or construction cost, net of accumulated depreciation and impairment losses. All expenses necessary to place the property, plant and equipment in the location and condition required for them to be able to function in the manner intended by management are recorded as the cost of property, plant and equipment, including loan and financing costs related to the acquisition or construction of qualifying assets.

Subsequent expenditures are capitalized in accordance with the probability that future benefits, associated with costs, will be earned by Oncoclínicas Group. Maintenance expenses and recurring repairs are recorded in the income (loss).

Gains and losses on disposal of a property, plant and equipment item (determined by comparing the proceeds from disposal with the book value of property, plant and equipment) are recognized in "Other operating revenues (expenses), net" in income (loss).

#### **Depreciation**

Items of property, plant and equipment are depreciated using the straight-line method in the income (loss) for the year based on the estimated economic useful life of each component. Land is not depreciated.

The estimated useful life is annually reviewed and the effect of any changes in estimates is accounted for on a prospective basis. Items of property, plant and equipment are depreciated as of the date they are installed and are available for use, or, in the case of assets constructed internally, as of the date the construction is concluded and the asset is available for use.

### **2.13 Intangible assets**

#### **Intangible assets with defined useful life**

They are recognized at fair value on acquisition and subsequently recorded at cost, less accumulated amortization. Amortization, using the straight-line method, is recognized in income (loss) over the estimated useful life, starting from availability for use.

#### **Goodwill derived from expected future profitability**

Goodwill derived from expected future profitability results from the acquisition of a subsidiary and represents the excess of (i) the consideration transferred, (ii) the value of the non-controlling interest in the acquiree and (iii) fair value of any previous ownership interest held in the acquiree over the fair value of acquired identifiable net assets. In the event that the total of the consideration transferred, recognized the non-controlling interest and the interest held prior measured by the fair cost is less than the fair value of the net assets of the subsidiary acquired and in the event that the purchase is a bargain purchase, the difference is recognized directly in the statement of income.

## 2.14 Impairment of non-financial assets

Assets with an indefinite useful life, such as goodwill derived from expected future profitability, are not subject to amortization and are tested every year to identify any possible need of impairment. Goodwill impairment reviews are conducted annually or more often if events or changes are identified.

Assets subject to amortization or depreciation are reviewed to confirm their impairment whenever events or changes in circumstances indicate that the book value may not be recoverable. A loss is recognized when the book value of the asset exceeds its recoverable value which reflects the higher value between the fair value of the asset minus the costs of disposal and its value in use.

Non-financial assets that have been impaired are then reviewed for an analysis of a possible reversal on the balance sheet date, except for the goodwill acquired in a combination, whose reversal of provision for impairment is not allowed in accordance with accounting practices.

For the year ended December 31, 2024, impairment losses were identified and recorded for the property, plant and equipment, intangible assets and goodwill presented in Note 13.

## 2.15 Suppliers

Trade accounts payable are obligations due for assets or services acquired in the normal course of businesses, and are classified as current liabilities if payment is due within one year. Otherwise, accounts payable are presented as non-current liabilities.

They are initially recognized at nominal value, which approximates fair value on the transaction date, and subsequently measured at amortized cost using the effective interest method.

## 2.16 Suppliers - drawee risk

The Company has partnerships with financial institutions to facilitate the advance of receivables from suppliers and extend the average payment period. In said operations, the terms can be extended subject to interest, with adhesion being at the sole discretion of the supplier.

When the term is extended and interest is charged, these transactions are recorded under "Suppliers – Drawee Risk". In the cash flows, the financial costs paid are classified as operating activities, while the principal payment is recorded as a financing activity

## 2.17 Lease

The Group recognizes a right-of-use asset and a lease liability for all contracts in which it acts as lessee, except for short-term (up to 12 months) and low-value leases. In these exceptions, payments are recorded as operating expenses using the straight-line method, unless another basis is more representative of the consumption of the economic benefits of the asset.

Lease liabilities are initially measured at the present value of future payments, discounted at the Group's incremental funding rate. They are then adjusted to reflect interest and payments made and shown separately on the balance sheet.

The liability is reviewed whenever there are changes to the contractual term or events that change its valuation.

## 2.18 Derivatives and use of hedge accounting

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

### Derivatives

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

### Hedge accounting

The Oncoclínicas Group uses derivative and non-derivative financial instruments to manage risks, which may cause accounting mismatches. To mitigate this situation, it qualifies economic hedge transactions as hedge accounting, adjusting the accounting to reflect the economic effects in the Financial Information. The hedge accounting requirements of CPC 48 / IAS 39 are applied, covering three types of hedge, as detailed in Note 29.

#### Cash flow hedge

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

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

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

#### Fair value hedge

The gains or losses from the fair value measurement of the hedged item are recognized in income (loss). At the beginning of the hedge, Oncoclínicas Group documents the relationship between the hedge instruments and the hedged items, as well as the risk management objective and strategy. Derivatives, assets, and qualifying financial liabilities can be designated as hedge instruments for accounting purposes. The Group continually evaluates the effectiveness of hedging strategies and, if ineffective, discontinues hedge accounting.

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

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

## 2.19 Loans, financing and debentures

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

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

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

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

## **2.20 Provision for tax, labor and civil risks**

The Company is a party in judicial proceedings. Provision for risks is formed for contingencies referring to lawsuits for which it is probable that an outflow of funds will be required and a reasonable estimate can be made. Determination of the likelihood of loss includes determination of evidences available, hierarchy of laws, jurisprudence available, more recent court decisions and relevance thereof in legal system, as well as evaluation of external lawyers. Provision is reviewed and adjusted so as to consider changes in circumstances, such as applicable statute of limitations, conclusions of tax audits or additional exposures identified based on new matters or court rulings.

## **2.21 Provision**

A provision is recognized when the Company has a present obligation (legal or presumed) resulting from a past event, in which an economic resource will probably be required to settle the obligation, and it is possible to estimate its amount reliably.

The amount recognized as a provision is the best estimate of the offset required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties relating to the obligation. When the provision is measured by the estimated cash flows to settle the present obligation, its book value corresponds to the present value of those cash flows (when the effect of the value of the currency over time is relevant).

When some or all economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if, and only if, the reimbursement is certain and the amount can be reliably measured.

## **2.22 Income tax and social contribution**

Income tax and social contribution expenses include current and deferred taxes, calculated in accordance with tax legislation. The corporate income tax (IRPJ) rate is 15%, with a surcharge of 10% on taxable income above R\$ 240, and the CSLL rate is 9%. Offset of tax losses and negative basis of CSLL is limited to 30% of taxable income.

Current and deferred taxes are recognized in income (loss), except when related to items recorded directly in shareholders' equity or comprehensive income, in which case the tax is recognized under the same headings.

Deferred tax liabilities refer to amounts payable in the future due to temporary taxable differences, while deferred tax assets are amounts recoverable in future periods. The book value of deferred tax assets is reviewed and adjusted according to the expectation of taxable income. These assets are recognized only to the extent that the generation of future taxable income is considered probable, so as to allow the realization of these amounts.

Some of the Group's subsidiaries calculate income tax and CSLL using the presumed income method, with presumption percentages of 8% for IRPJ and 12% for CSLL, applying rates of 15% for IRPJ and 9% for CSLL on the calculated bases.

Current taxes are presented net in liabilities, when the obligation is due, or in assets, when the advance payments exceed the total due.

## **2.23 Revenue recognition**

### **Services**

Revenue is recognized when it is probable that economic benefits will be generated for the Company and when it can be measured reliably, based on the services provided. Revenue from medical services is recognized when the services are rendered. Net revenue is measured at nominal value, close to the fair value of the consideration receivable, excluding discounts, rebates and taxes or charges on sales.

The Company assesses revenue transactions according to the IFRS15/CPC47 criteria, determining that it acts as principal in all its revenue contracts, as it manages and controls the products and services before transferring them to the client.

The Company periodically reviews the historical losses with disallowances and the updated position of customers and invoices to properly estimate the recoverable values of its receivables. Costs and expenses are recognized on an accrual basis.

### **Financial revenues**

Financial revenue is recognized in accordance with the elapsed time at the accrual basis using the effective interest method.

## **2.24 Distribution of dividends**

Payment of dividends to Company's shareholders is recognized as a liability in the financial statements of Oncoclínicas Group at the end of each year, with basis on the Company's by-laws. Any amount above the minimum mandatory is provisioned only on the date that they are approved by the shareholders in the General Meeting, as Note 30.

The Parent Company has accumulated losses. Therefore, no dividends were distributed to its shareholders as of December 31, 2024 and December 31, 2023.

## **2.25 Other assets and liabilities (current and non-current)**

An asset is recognized in the balance sheet when it is likely that its future economic benefits will be created in favor of the Group, and cost or value can be safely measured. A liability is recognized in the balance sheet when the Group has a present obligation to transfer an economic resource as a result of a past event. When applicable, these will include the respective charges, inflation adjustments and exchange-rate changes incurred. Provision is recorded considering the best estimates of the risk involved.

Assets and liabilities are rated as current when their realization or settlement is likely to occur in the following 12 months. Otherwise, they are stated as non-current.

## **2.26 Share-based payments**

### **Stock options**

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. Fair value excludes the effect of exercise conditions that are not based on the market.

The fair value of share-based and share-settled payments determined on the grant date is recorded under the straight-line method as an expense over the term in which the right vests, based on the Group's estimates of the number of equity instruments that will eventually vest, taking into account 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.

The Company recognizes in shareholders' equity based on the concepts established by IFRS 2/CPC 10.

Details on the determination of fair value of share-based payments are described in Note 23.

## 2.27 Earnings per share

The basic earnings per share are calculated based on the income (loss) for the year attributable to the Company's shareholders, using the weighted average of outstanding common shares in the respective year.

Diluted earnings per share are calculated by dividing the net profit attributable to holders of common shares of the parent company, after the adjustment relating to the stock option plan, disclosed in Note 27.

As of December 31, 2024 and 2023, the Company had financial instruments convertible into shares. These instruments were taken into account when determining diluted earnings per share, as their effects are considered dilutive.

## 2.28 Adjustment to present value - AVP

Long-term monetary assets and liabilities are adjusted for inflation and, therefore, adjusted to their present value. The adjustment to present value of short-term monetary assets and liabilities is calculated, and only recognized, if it is considered as relevant with respect to the financial statements taken as a whole.

## 2.29 Segment information

The Group operates only in the health services segment with an emphasis on oncology. The Company's management analyzes operational performance and makes the main strategic and operational decisions in a centralized manner, where all the entities that are part of the Oncoclínicas Group are evaluated in a unified manner, not even considering geographical segregation. The Company has no revenues from clients outside Brazil.

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

### 3.1. Reviewed standards with adoption as of January 1, 2024

The Company adopted certain standards and amendments for the first time, which are effective for annual periods beginning on or after January 1, 2024 (unless when otherwise indicated). The Company decided not to early adopt any other standard, interpretation or change that has been issued but is not yet effective.

#### IFRS 16: Lease Liabilities in a Sale and Leaseback Transaction

In September 2022, IASB issued amendments to IFRS 16 (equivalent to CPC 06 - Leases) to specify the requirements that a seller-lessee uses in measuring the lease liability arising from a sale and leaseback transaction, in order to ensure that the seller-lessee does not recognize any amount of the gain or loss that relates to the right of use that it retains.

The amendments had no impact on the Company's financial statements.

**IAS 1: Classification of Liabilities as Current or Non-current**

In January 2020 and October 2022, the IASB issued amendments to paragraphs 69 to 76 of IAS 1 (equivalent to CPC 26 (R1) - Presentation of financial statements) to specify the requirements for classifying liabilities as current or non-current. The changes enlighten:

- i) What is meant by the right to postpone settlement?
- ii) That the right to defer must exist at the end of the financial reporting period;
- iii) That the classification is not affected by the likelihood of the entity exercising its right to defer; and
- iv) That only if a derivative embedded in a convertible liability is itself an equity instrument, the terms of a liability will not affect its classification.

Additionally, a disclosure requirement was introduced when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement depends on meeting future covenants within twelve months.

The amendments had no impact on the Company's financial statements.

**IAS/IFRS 7: Supplier Financing Arrangements**

In May 2023, IASB issued amendments to IAS 7 (equivalent to CPC 03 (R2) - Statements of cash flow) and IFRS 7 (equivalent to CPC 40 (R1) - Financial instruments: evidencing) to clarify the characteristics of supplier financing agreements and require additional disclosures of these agreements. The disclosure requirements in the amendments are intended to help users of financial statements understand the effects of financing arrangements with suppliers on an entity's obligations, cash flows and exposure to liquidity risk.

The changes had no impact on the Company's financial statements.

**Amendments to IFRS 10/CPC 36 (R3) and IAS 28/CPC 18 (R2)**

The amendment to CPC 36 (R3) aims to provide better details on the treatment of intercompany transactions, eliminating distortions in consolidated income (loss). The amendment in CPC 18 (R2) improves the definition and classification of the equity method, and refine the criteria for initial measurement and subsequent adjustments. Both changes are aimed at better alignment with international accounting rules.

The amendments had no impact on the Company's financial statements

**3.2. New standards, amendments and interpretations of standards issued but not yet effective on December 31, 2024**

Amended and issued standards and interpretations, but not yet effective until the date of issuance of the Company's financial statements are described below: The Company intends to adopt these standards and interpretations, if applicable, when they come into force.

**Amendments to IAS 21/ CPC 02: The Effects of Changes in Exchange Rates entitled Lack of****Convertibility**

The amendments specify how to assess whether a currency is convertible, and how to determine the exchange rate when it is not. The amendments state that a currency is convertible into another currency when the entity is able to obtain the other currency within a period that allows for normal administrative delay and through a market or exchange mechanism in which an exchange transaction would create enforceable rights and obligations.

The entity assesses whether the currency is convertible into another currency at the measurement date and for a specific purpose. If the entity can obtain only an insignificant amount of the other currency at the measurement date for the specific purpose, the currency is not convertible into another currency.

The assessment of whether the currency is convertible into another currency depends on the entity's ability to obtain the other currency and not on its intention or decision to do so.

When the currency is not convertible into another currency on the measurement date, the entity must estimate the spot exchange rate on that date. The entity's objective in estimating the spot exchange rate is to reflect the rate at which an organized exchange transaction would occur on the measurement date between market participants under prevailing economic conditions.

The amendments do not specify how the entity estimates the spot exchange rate to meet this objective.

The entity may use an observable exchange rate without adjustment or another estimation technique.

In addition, the IASB made important changes to IFRS 1 – First-time Adoption of International Financial Reporting Standards to align with and make reference to the revised IAS 21 for the purposes of assessing convertibility.

Amendments are applicable for annual periods starting or after January 1, 2025 and the early adoption is allowed. The entity cannot apply the amendments retrospectively and must apply the specific transition provisions included in the amendments.

Lack of convertibility. The Company expects that the application of said amendments will not have an impact on the financial statements.

#### **IFRS 18 - Presentation and disclosure in the financial statements**

IFRS 18 replaces IAS 1 – Presentation of Financial Statements and introduces new requirements for:

- i) presenting specific categories and subtotals defined in the statement of income
- ii) presenting disclosures on the performance measures defined by management (MPMs) in the notes to the financial statements
- iii) improvements linked to information aggregation and disaggregation requirements

The entity must apply IFRS 18 for annual reporting periods starting or after January 1, 2027 and the early adoption is allowed. The amendments to IAS 7 and IAS 33, as well as IAS 8 and revised IFRS 7, come into force when the entity applies IFRS 18. IFRS 18 requires retrospective application with specific transition provisions.

The Company expects that the application of these changes will have an impact on the financial statements.

#### **IFRS 7 & 9: Financial instruments:**

In May 2024, the IASB issued amendments to the classification and measurement requirements of IFRS 9 and the disclosure requirements of IFRS 7. The changes aims to:

(i) clarify that a financial liability is derecognized on the settlement date, i.e. when the related obligation is settled or cancelled or the liability expires in another way that qualifies for derecognition;

(ii) introduce an accounting policy option to derecognize financial liabilities settled through an electronic payment system before the settlement date;

(iii) clarify how to assess the contractual cash flow characteristics of financial assets that include environmental, social and governance characteristics and other similar contingent characteristics;

(iv) clarify the treatment of non-recourse assets and contractually linked instruments; (v) require additional disclosures for financial assets and liabilities with contractual terms that refer to a contingent event, including those that are ESG-linked, and equity instruments classified at fair value through other comprehensive income.

The amendments are effective for years started as of or after January 1, 2026. The Company expects the application to have an impact on the financial statements, and the expected effects are still being assessed by the Company.

## **4. ESTIMATES AND CRITICAL JUDGMENTS**

Accounting estimates and judgments are continually reviewed, and their impacts are recognized in the review period and in future periods, when applicable.

The estimates and assumptions which present a significant risk, likelihood of causing an important adjustment to the book value of assets and liabilities for the coming fiscal year are shown below:

**Revenue recognition:** Revenue from agreements is recognized according to the contractual price list and the stage of completion of the services. Amounts not yet invoiced are recorded as “Unbilled Revenue”.

**Allowance for doubtful accounts and disallowances:** The expected credit loss is calculated using a provision matrix based on the history of defaults. Disallowances are analyzed and, if undue, challenged with the operators. The initial provision is 3% of production, according to a historical study.

**Impairment of non-current assets:** The recoverability test compares the book value to the recoverable amount (the higher of net fair value and value in use, based on discounted cash flow). The recoverable amount is sensitive to the discount rate and growth projections. The key assumptions used to determine the recoverable value of sundry cash generating units are detailed in Note 12.

**Realization of deferred taxes:** Deferred taxes are recognized based on tax losses and temporary differences. They are reviewed periodically and written off if there is no expectation of offsetting against future taxable income, considering a 10-year horizon.

**Provision for tax, labor and civil risks:** Provision is formed according to the assessment of the probability of success, considering the applicable legislation, case law and legal opinions.

**Fair value of financial instruments:** When there are no market prices available, fair value is calculated based on models, such as discounted cash flow, with observable inputs or based on judgment.

**Fair value in business combinations:** On acquisition, assets, liabilities and non-controlling interests are measured at fair value. If there are adjustments in the measurement period (up to one year), they are recognized as new information becomes available.

**Share-based payments:** Fair value is calculated using the Black & Scholes model, considering factors such as share price, interest rate, volatility and grace period. Management’s judgment is essential in estimating fair values and the number of options exercisable.

## 5. CASH AND CASH EQUIVALENTS

Interest earning bank deposits are mainly represented by Bank Deposit Certificates (CDBs) yielding interest corresponding to rates of up to 97.93% as of December 31, 2024 (98.56% as of December 31, 2023) of the Interbank Deposit Certificate (CDI) rate, highly liquid.

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Cash and banks	35,414	6,108	78,119	59,011
Short-term investments	193,398	35,388	472,625	491,693
<b>Total</b>	<b>228,812</b>	<b>41,496</b>	<b>550,744</b>	<b>550,704</b>

## 6. SECURITIES AND OTHER FINANCIAL ASSETS

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Fixed income investments	1,040,032	270,680	1,467,551	302,195
<b>Total</b>	<b>1,040,032</b>	<b>270,680</b>	<b>1,467,551</b>	<b>302,195</b>
<b>Current (i)</b>	<b>937,548</b>	<b>269,144</b>	<b>1,337,630</b>	<b>210,718</b>
<b>Non-current (ii)</b>	<b>102,484</b>	<b>1,536</b>	<b>129,921</b>	<b>91,477</b>

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

The amount of R\$ 85,747 referring to investments made in April 2023 is considered by the subsidiary Multihemo and pledged as collateral in a loan operation by the subsidiary, maturing in April 2025.

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

Considers the amount of R\$ 100,372, referring to investments made by the parent company, maturing in April 2029.

The yield of investments in securities have a remuneration between 104% and 120% of the CDI for December 31, 2024 (104% of CDI for December 31, 2023).

## 7. TRADE ACCOUNTS RECEIVABLE

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>12/31/2023</u>
Clients	69,939	86,086	840,789	731,898
Unbilled revenues	194,917	176,044	1,330,494	1,126,097
Renegotiations	192,062	145,011	500,639	174,058
<b>Total trade accounts receivable and unbilled revenues</b>	<b>456,918</b>	<b>407,141</b>	<b>2,671,922</b>	<b>2,032,053</b>
Provision for expected credit loss (ECL) and disallowance	(15,378)	(17,992)	(237,328)	(174,836)
<b>Total</b>	<b>441,540</b>	<b>389,149</b>	<b>2,434,594</b>	<b>1,857,217</b>
<b>Current</b>	<b>288,180</b>	<b>389,149</b>	<b>2,049,014</b>	<b>1,857,217</b>
<b>Non-current</b>	<b>153,360</b>	<b>-</b>	<b>385,580</b>	<b>-</b>

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

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

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>12/31/2023</u>
Falling due	403,553	276,252	1,772,371	1,450,828
Overdue (days):				
≤30	2,707	12,307	115,306	132,375
≤60	7,440	44,917	115,915	113,464
≤90	8,590	55,014	134,254	169,892
91–180	4,732	7,475	141,567	76,883
>180	29,896	11,176	392,509	88,611
<b>Total</b>	<b>456,918</b>	<b>407,141</b>	<b>2,671,922</b>	<b>2,032,053</b>

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

	<u>Parent Company</u>	<u>Consolidated</u>
<b>Balance at December 31, 2022</b>	<b>(4,936)</b>	<b>(153,135)</b>
Formation	(17,044)	(339,107)
Reversal	18,801	317,406
Corporate restructuring	(14,813)	-
<b>Balance at December 31, 2023</b>	<b>(17,992)</b>	<b>(174,836)</b>
Formation	(46,938)	(388,142)
Reversal	49,838	325,650
Corporate restructurings	(286)	-
<b>Balance at December 31, 2024</b>	<b>(15,378)</b>	<b>(237,328)</b>

In October 2024, a private instrument of debt confession was signed between the companies, Navarra RJ Serviços Oncológicos S.A. and Unimed São Gonçalo Niterói - Sociedade Cooperativa de Serviços Médicos e Hospitalares Ltda “Unimed”, where Unimed committed to pay R\$ 102,169. The amount will be paid in 120 installments, monthly adjusted by the CDI change plus 1.5% p.a.

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

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

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

Moreover, in the year ended in 2024, the Company reviewed the estimate of the provision for disallowance of certain agreements, through historical analysis of receipts. Based on this assessment, the Company concluded that the history of disallowance receipts is higher than the provisioned balances. As a result of said assessment, a reversal equivalent to R\$ 68,492 of the balances provisioned for loss of disallowances was made.

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

## 8. 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 19 days for the third quarter ended December 31, 2024 (20 days for the quarter ended December 31, 2023). Additionally, there are no guarantees provided and/or restrictions on the full use of inventories.

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>12/31/2023</u>
Medicines	43,375	85,917	187,869	163,192
Material and Personal Protective Equipment (PPE)	10,267	10,264	37,366	43,196
<b>Total</b>	<b>53,642</b>	<b>96,181</b>	<b>225,235</b>	<b>206,388</b>

## 9. RECOVERABLE TAXES

Recoverable taxes are broken down as follows:

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
IRPJ/CSLL	45,909	22,568	181,403	108,623
Withholding IRRF/CSLL	13,644	5,218	34,323	16,134
PIS/COFINS	21,052	15,730	76,549	49,117
Payroll taxes	20,605	32,250	20,642	32,287
Other taxes	276	176	1,182	695
<b>Total</b>	<b>101,486</b>	<b>75,942</b>	<b>314,099</b>	<b>206,856</b>

## 10. OTHER ASSETS

Other assets are shown as follows:

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Advances to suppliers	15,144	10,410	64,237	27,213
Disposal of equity interests (a)	10,051	9,551	10,975	10,750
Indemnity assets (b)	9,426	9,117	50,084	37,584
Machinery lease	4,361	2,783	-	-
Sundry advances (c)	187,109	15,867	266,267	55,600
Prepaid expenses	16,233	3,637	23,533	9,238
Other	6,795	396	31,580	20,823
<b>Total</b>	<b>249,119</b>	<b>51,761</b>	<b>446,676</b>	<b>161,208</b>
<b>Current</b>	<b>51,147</b>	<b>20,528</b>	<b>151,871</b>	<b>73,559</b>
<b>Non-current</b>	<b>197,972</b>	<b>31,233</b>	<b>294,805</b>	<b>87,649</b>

- a) Refers to transactions involving the sale of equity interest formalized between the Company, its subsidiaries and third parties. Balances are restated according to CDI and IPCA and mature up to 2030.
- b) Includes amounts resulting from indemnifiable events by former controlling shareholders of entities acquired by the Group, with R\$ 34,415 related to contingencies, according to Note 21, and R\$ 15,669 related to tax liabilities linked to self-regularization, as disclosed in Note 18.
- c) It includes R\$ 65,149, anticipated during the 1<sup>st</sup> quarter of 2024 for the start of construction under the Built To Suit contract signed in January 2023 between Goiânia Medical Center Ltda (Lessor) and Oncoclínicas do Brasil Serviços Médicos S.A. (Lessee).

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

Includes an amount of R\$ 67,029, prepaid for the start of construction under the Built To Suit contract signed in December 2023 between Castelo Byblos Participações S.A. (Lessor) and Oncoclínicas do Brasil Serviços Médicos S.A. (Lessee).

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

## 11. INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

## a) Breakdown

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Investments	2,627,171	2,351,966	42,960	14,727
Goodwill (i)	1,122,929	1,148,993	-	-
Call options (ii)	31,815	31,815	-	-
<b>Total</b>	<b>3,781,915</b>	<b>3,532,774</b>	<b>42,960</b>	<b>14,727</b>

(i) 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\$ 26,064 refers to the write-off of the goodwill of the investee JHSL, due to the sale of the investment of R\$ 2,206, and the amount of R\$ 23,858 refers to the recording of the adjustment to the recoverable value of the goodwill acquired in the business combination, as mentioned in Note 13.

(ii) Refers to stock options granted by minority shareholders to Núcleo de Oncologia da Bahia S.A., as described in Note 20.

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

Companies	12/31/2023	Capital increase and decrease (i)	Equity in net income of subsidiaries	Changes in interest (iii)	New acquisitions (v)	Exchange-rate change	Dividend distribution (vi)	Corporate restructuring (ii)	Disposal of investments (iv)	Other	12/31/2024
Chemotherapy	591,650	351,507	74,064	(4,390)	-	-	(44,630)	(47,219)	-	(176)	920,806
Radiotherapy	30,170	8	1,002	-	-	-	(390)	-	-	(3)	30,787
Precision medicine	200,248	(12,553)	(147,811)	110	-	(1,909)	-	59,153	-	1	97,239
Vehicle entities	1,429,518	422,755	(405,845)	(16,121)	-	(66)	(18,731)	(5,662)	(2,603)	(300)	1,402,945
Other	87,979	52,667	(13,075)	-	921	-	-	-	-	-	128,492
<b>Total</b>	<b>2,339,565</b>	<b>814,384</b>	<b>(491,665)</b>	<b>(20,401)</b>	<b>921</b>	<b>(1,975)</b>	<b>(63,751)</b>	<b>6,272</b>	<b>(2,603)</b>	<b>(478)</b>	<b>2,580,269</b>
<b>Investments</b>	<b>2,351,966</b>										<b>2,627,171</b>
<b>Provision for investment loss</b>	<b>(12,401)</b>										<b>(46,902)</b>

Companies	12/31/2022	Capital increase (i)	Equity in net income of subsidiaries	Changes in interest (iii)	Transfer	Goodwill	Exchange-rate change	Dividend distribution (v)	Corporate restructuring (ii)	Other	12/31/2023
Chemotherapy	264,632	411,066	186,057	54,434	(798)	(22,208)	-	(45,922)	(225,726)	(29,885)	591,650
Radiotherapy	21,688	20	3,087	-	9	-	-	(100)	5,468	(2)	30,170
Precision medicine	150,616	105,512	(55,129)	(165)	(560)	-	(45)	-	-	19	200,248
Vehicle entities	905,135	384,820	23,819	(78,534)	1,257	139	(30)	(1,002)	167,791	26,123	1,429,518
Other	65,649	29,876	(14,179)	30	92	-	-	-	6,471	40	87,979
<b>Total</b>	<b>1,407,720</b>	<b>931,294</b>	<b>143,655</b>	<b>(24,235)</b>	<b>-</b>	<b>(22,069)</b>	<b>(75)</b>	<b>(47,024)</b>	<b>(45,996)</b>	<b>(3,705)</b>	<b>2,339,565</b>
<b>Investments</b>	<b>1,434,775</b>										<b>2,351,966</b>
<b>Provision for investment loss</b>	<b>(27,055)</b>										<b>(12,401)</b>

## (i) Capital increase and capital reduction

During the year ended December 31, 2024, capital increases were made in the Company's direct subsidiaries in the total amount of R\$ 883,052, of which R\$ 492,271 through the balance of advance for future capital increase, R\$ 354,996 through the balance of loan and credit assignment. Additionally, as mentioned in Note 01, a capital contribution of R\$ 35,785 was made to the investee Specialized Medical Treatment Company.

On November 26, 2024, the Company approved the capital reduction of its investee Idengene Medicina Diagnóstica S.A. of R\$ 68,668. The return of capital to the Company was made through the transfer of intangible assets.

During the year ended December 31, 2023, capital increases were carried out in the Company's direct subsidiaries, in the amount of R\$ 931,294, of which R\$ 550,980 was through an advance for future capital increase, R\$ 46,044 was through the assignment of a debt between Oncoclínicas Participação São Paulo (net of dividend assigned) with the Parent Company, and R\$ 26,804 through the offset of dividends, R\$ 255,572 through loan and R\$ 51,894 for capital contribution.

## (ii) Corporate Restructuring

**The main amendments in the year ended December 31, 2024, are as follows:**

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

Finally, it refers to the merger of the spun-off net assets of its investees Oncocentro Imagem Serviços Médicos Ltda., Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda. – "NHO" and Hematológica – Clínica de Hematologia S.A. – "HEM". The transaction took place in November 2024 and had the effect of a final reduction in the parent company's investment of R\$ 5,336.

**The main changes in the year ended December 31, 2023, are as follows:****Downstream mergers**

The impact of the downstream mergers carried out in the year ended December 31, 2023 on the parent company's investment is shown below.

	<b>Investment effect</b>
Aliança Instituto de Oncologia S.A.	(33,278)
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	(20,366)
Hematológica - Clínica de Hematologia S.A.	(7,165)
Centro Brasileiro Radiot. Oncologia Mast. Cebrom	(18,409)
	<b>(79,217)</b>

**Spin-off and partial merger of Centro de Tratamento Oncológico S.A. – CTO and acquisition and merger of Centro de Excelência Oncológica S.A. – "CEON"**

The company Centro de Tratamento Oncológico S.A. was merged into the Parent Company in August 2023 and Centro de Excelência Oncológica S.A. in September 2023.

In addition, the Parent Company acquired the direct interest in CTO held by its subsidiary CPO for the book value of the investment. This operation resulted in an increase in the Holding Company's investment in return for the acquisition accounts payable.

The impacts of the operations on the parent company's investment are shown below:

	<b>Effect</b>
Effect of the write-off of the CTO's direct investment in the Holding Company	<b>(442,634)</b>
Effect of the write-off of the CEON's direct investment in the Holding Company	(233,066)
Investments held by CTO and merged into the Holding Company	412,867
Effect of the increase in the CTO's direct investment in the Holding Company as a contra entry to the acquisition accounts payable	296,054
<b>Total</b>	<b>33,221</b>

(iii) Changes in interest

**The main amendments in the year ended December 31, 2024, are as follows:**

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

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

The effect on the Company was as follows:

	%		Shareholders' equity acquired from minority shareholders	Effect from Parent Company's shareholders' equity	Effect from Parent Company's investment
	Acquired	Consideration			
Instituto Materno Infantil de Minas Gerais S.A.	0.21%	460	194	5,714	(5,714)
Angará Oncologia e Participações S.A.	24.99%	27,964	13,275	14,687	(14,687)
<b>Total</b>		<b>28,422</b>	<b>13,469</b>	<b>20,401</b>	<b>(20,401)</b>

**The main changes in the year ended December 31, 2023, are as follows:**

On January 31, 2023, Oncoclínicas Participações São Paulo Ltda acquired the remaining interests, representing 15.97% of the capital of Oncovida Instituto Especializado de Oncologia Clínica S.A. and representing 20% of the capital of Aliança Instituto Oncologia S.A.

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

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

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

On December 1, 2023, Centro Paulista de Oncologia S.A. acquired a 24.99% stake in Baikal Participações S.A.

On December 22, 2023, Núcleo de Oncologia da Bahia S.A. acquired the remaining stakes of the companies Itaigara Memorial Hospital dia Ltda and Salvador Memorial Empreendimentos Médicos Ltda, in the percentages of 2.5% and 6% respectively.

The effect on the Company was as follows:

	% Acquired	Consideration	Shareholders' equity acquired from minority shareholders	Effect from Parent Company's shareholders' equity	Effect from Parent Company's investment
Aliança Instituto de Oncologia S.A.	20.00%	76,743	6,725	70,018	(70,018)
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	15.97%	41,688	1,627	40,061	(40,061)
Oncoclínicas Participações Minas Gerais S.A.	12.25%	8,043	7,458	585	(585)
Radiogroup Participações S.A.	15.69%	2,614	638	1,976	(1,976)
Centro de Excelência Oncológica S.A. and Pontus Participações S.A.	50%, 49.99%	231,467	90,515	140,952	90,515
Baikal Oncologia e Participações S.A.	24.99%%	55,425	53,316	2,109	(2,109)
<b>Total</b>		<b>415,980</b>	<b>160,278</b>	<b>255,702</b>	<b>(24,235)</b>

(iv) Disposal of investments

Refers to the sale of the investment in the company JHSL Consultoria S.A., which took place in October 2024, as mentioned in Note 01.

(v) New acquisitions

This refers to the Joint Venture and Shareholders Agreement with Advanced Drug Company for Pharmaceuticals (a wholly-owned subsidiary of Al Faisaliah Group Holding Company) and Specialized Medical Treatment Company ("JV"), as mentioned in Note 01.

(iv) Dividend distribution

Dividends allocated by direct subsidiaries are segregated as follows:

	12/31/2024	12/31/2023
Navarra RJ Serviços Oncológicos S.A.	29,007	8,914
Oncologia Participações Ltda.	5,949	-
Oncopar Empreendimentos e Participações Ltda.	5,116	-
Onco Participações RJ ES	1,800	-
Cruz Participações Ltda (Talassa Participações S.A.)	98	-
Ceu de Brasília Participações S.A.	5,768	-
Oncoclínicas Salvador S.A.	5	19
Instituto de Oncologia de Ribeirão Preto S.A.	137	237
Radioterapia Botafogo S.A.	386	81
Centro Paraibano de Oncologia S.A.	-	189
Centro Paulista de Oncologia S.A.	-	338
Hematologica – Clínica de Hematologia S.A.	1,067	553
Centro Brasileiro de Radioterapia Oncologia e Mastologia – Cebrom Ltda. – (CEBROM)	-	782
CTC Oncologia S.A.	-	1,002
Núcleo de Oncologia da Bahia S.A.	-	1,237
Aliança Instituto de Oncologia Ltda.	1,367	1,591
Onco Vida Instituto Especializado de Oncologia Ltda.	3,311	1,874
Unity Participações S.A.	5,264	9,562
Centro de Tratamento Oncológico S.A.	4,476	10,045
Centro de Excelência Oncológica S.A.	-	10,600
<b>Total</b>	<b>63,751</b>	<b>47,024</b>

Equity interest of subsidiaries, direct investees							
December 31, 2024							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Oncoclínica Centro de Tratamento Oncológico S.A.	100.00%	212,590	10,432	202,158	18,848	202,158	18,848
Oncoclínicas Salvador S.A.	100.00%	17,127	3,324	13,803	495	13,803	495
Radioterapia Botafogo S.A.	70.00%	32,315	22,153	10,162	2,319	7,113	1,623
Centro Mineiro de Infusões S.A.	100.00%	737,350	124,866	612,484	(168,516)	612,484	(168,516)
Núcleo de Oncologia da Bahia Ltda	48.17%	966,014	672,536	293,478	(81,832)	141,382	(39,423)
Oncocentro Imagem Serviços Médicos Ltda.	100.00%	164,605	30,870	133,735	6,856	133,735	6,856
Oncopar Sul Empreendimentos e Participações Ltda.	100.00%	67,009	(246)	67,255	1,418	67,256	1,418
Oncologia Participações Ltda.	99.99%	29,982	308	29,674	(56,985)	29,671	(56,979)
CPO – Centro Paraibano de Oncologia S.A.	14.00%	52,873	36,034	16,839	(13)	2,357	(2)
Oncohematologia Participações Ltda.	99.62%	37,730	897	36,833	2,906	36,692	2,895
Oncobio Serviços de Saúde S.A.	100.00%	143,869	49,557	94,312	(5,887)	94,312	(5,887)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	20,936	13,250	7,686	5,663	346	255
Radioterapia Oncoclínicas São Paulo Ltda.	98.90%	17,919	12,235	5,684	1,640	5,621	1,622
Centro de Excelência de Radioterapia Oncoclínicas Rio de Janeiro Ltda	50.00%	10,183	7,305	2,878	(5,548)	1,439	(2,774)
Radioterapia Oncoclínicas Recife S.A.	7.00%	50,403	20,589	29,814	653	2,087	46
CGS Faria Lima	99.90%	9,309	4,120	5,189	1,691	5,184	1,690
Idengene Medicina Diagnóstica S.A.	100.00%	212,961	119,148	93,813	(149,869)	93,813	(147,811)
Núcleo de Hematologia e Transplante de Medula Ossea Ltda.	87.52%	15,331	15,238	93	(9,195)	81	(652)
Oncoclínicas Participações ES RJ Ltda.	99.99%	190,140	50	190,090	30,135	190,074	30,133
Navarra RJ (Leste Fluminense S.A.)	51.00%	327,591	241,293	86,298	33,457	44,012	17,063
Andromeda Participações S.A.	100.00%	288,472	47,232	241,240	(49,019)	241,240	(49,019)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	91,078	40,460	50,618	2,021	25,314	1,011
CTC Oncologia S.A.	50.00%	11,884	6,453	5,431	(234,296)	2,716	(117,148)
Hematológica – Clínica de Hematologia S.A.	43.24%	98,524	60,218	38,306	10,386	16,565	3,162
Locus Anat. Patol. E Citologia Ltda.	9.28%	9,931	7,323	2,608	(10,277)	242	(953)
Talia Participações Ltda.	99.90%	4,966	4,339	627	(357)	626	(356)
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	245,762	179,361	66,401	15,347	21,014	4,857
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	9,868	2,317	7,551	648	6,612	567
Centro Paulista de Oncologia S.A.	39.40%	1,292,597	645,930	646,667	(22,354)	254,808	(5,296)
COTE – Centro Oncológico e Tratamento	100.00%	6,651	5,231	1,420	(5,989)	1,421	(5,989)
Onco Vida – Instituto Especializado de Oncologia Ltda	99.60%	118,048	102,346	15,702	13,998	15,640	13,942
Aliança Instituto de Oncologia	99.54%	114,947	92,449	22,498	5,781	22,395	5,754
Unity Participações S.A.	100.00%	413,139	212,356	200,783	55,749	200,214	55,411
JHSL Consultoria	55.46%	-	-	-	(150)	-	(83)
Ceu de Brasília Participações S.A.	100.00%	114,283	16,942	97,341	23,073	97,341	26,578
Cetro – Centro de Tratamento Oncológico S.A.	0.82%	180,941	129,898	51,043	16,651	418	135
Instituto De Cancer De Brasília Ltda.	0.09%	179,558	124,261	55,297	6,589	51	9
OC Franquias Ltda.	100.00%	369	141	228	228	228	228
JV Saudi Arabia	51.00%	71,973	-	71,973	-	36,706	-
<b>Total investment</b>		<b>6,569,228</b>	<b>3,061,215</b>	<b>3,508,013</b>	<b>(543,735)</b>	<b>2,627,171</b>	<b>(406,290)</b>

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	100.00%	-	6	(6)	(7)	(6)	(6)
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.09%	2	10	(8)	(4)	(8)	(4)
CTR Centro de Tratamento de Anápolis	86.69%	24,075	28,520	(4,445)	(3,152)	(3,853)	(2,732)
Pontus Participações S.A.	100.00%	6,727	49,762	(43,035)	(82,633)	(43,035)	(82,633)
<b>Total unsecured liability</b>		<b>30,804</b>	<b>78,298</b>	<b>(47,494)</b>	<b>(85,796)</b>	<b>(46,902)</b>	<b>(85,375)</b>
<b>Total direct investments</b>		<b>6,600,032</b>	<b>3,139,513</b>	<b>3,460,519</b>	<b>(629,531)</b>	<b>2,580,269</b>	<b>(491,665)</b>

Equity position of direct investees

December 31, 2023

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Oncoclínicas Salvador S.A.	100.00%	17,053	3,740	13,313	1,955	13,313	1,955
Radioterapia Botafogo	70.00%	28,633	20,239	8,394	2,389	5,876	488
Centro de Excelência Oncológica S.A.	-	-	-	-	86,494	-	11,434
Centro Mineiro de Infusões S.A.	85.08%	923,441	124,478	798,963	(16,521)	679,790	(15,787)
Núcleo de Oncologia da Bahia Ltda	43.07%	947,267	571,935	375,332	10,811	180,815	4,036
Oncocentro Imagem Serviços Médicos Ltda.	99.99%	176,105	51,542	124,563	6,052	124,552	5,818
Oncopar Sul Empreendimentos e Participações Ltda.	99.99%	119,635	4,436	115,199	10,970	115,175	10,484
Oncologia Participações Ltda.	99.99%	88,970	280	88,690	3,459	88,682	3,261
CPO – Centro Paraibano de Oncologia S.A.	14.00%	40,834	23,982	16,852	5,414	2,359	758
Oncohematologia Participações Ltda.	99.62%	34,440	803	33,637	(709)	33,508	(707)
Oncobio Serviços de Saúde S.A.	100.00%	128,540	39,641	88,899	(8,871)	88,899	(8,871)
Instituto de Oncologia de Ribeirão Preto S.A.	4.50%	15,552	10,481	5,071	3,086	228	139
Radioterapia Oncoclínicas São Paulo Ltda.	98.9%	15,865	11,822	4,043	1,707	3,999	1,688
Centro Excelência de RT do Rio de Janeiro S.A.	50.00%	11,374	2,949	8,425	(2,105)	4,213	(1,052)
Radioterapia Oncoclínicas Recife S.A.	7.00%	53,194	24,033	29,161	247	2,041	17
CGS Faria Lima	99.90%	4,997	1,499	3,498	97	3,494	97
Idengene Medicina Diagnóstica S.A.	94.21%	281,462	72,996	208,466	(58,545)	196,821	(55,129)
Oncoclínicas Participação SP Ltda.	45.79%	-	-	-	6,426	-	2,942
Oncoclínicas Participações ES RJ Ltda.	99.99%	98,536	10,024	88,512	23,969	88,505	23,967
Navarra RJ (Leste Fluminense S.A.)	51.00%	202,329	92,610	109,719	37,110	55,956	22,611
Andromeda Participações Ltda	100.00%	188,569	40,672	147,897	(17,729)	147,897	(10,734)
Cruz Participações Ltda (Talassa Participações S.A.)	50.01%	86,128	37,335	48,793	2,740	24,401	526
CTC Oncologia S.A.	50.00%	246,105	6,378	239,727	6,455	119,864	3,228
Hematológica – Clínica de Hematologia S.A.	17.10%	163,601	162,322	7,483	13,604	1,279	6,956
Locus Anat. Patol. e Citologia Ltda.	9.49%	10,912	5,227	5,685	(6,289)	528	(515)

Talia Participações Ltda	99.90%	2,318	1,341	977	90	977	89
Centro Brasileiro de Radioterapia Oncologia e Mastologia Cebrom Ltda.	31.65%	187,261	171,104	51,054	18,499	16,157	5,072
CTR - Centro de Tratamento Radioterápico Ltda.	87.56%	8,447	1,544	6,903	326	6,045	1,366
Centro Paulista de Oncologia S.A.	41.75%	1,139,209	903,017	236,192	3,407	98,611	4,976
COTE – Centro Oncológico e Tratamento	100.00%	3,910	1,415	2,495	(3,157)	2,494	(3,157)
Onco Vida – Instituto Especializado de Oncologia Ltda	99.54%	83,500	74,757	8,783	7,926	8,743	3,914
Aliança Instituto de Oncologia	99.54%	90,568	65,130	25,556	6,729	25,438	(1,235)
Unity Participações S.A.	100.00%	554,807	343,788	211,019	100,560	210,900	100,657
JHSL Consultoria S.A.	55.46%	4,346	3,615	731	1,070	406	688
<b>Total investment</b>		<b>5,957,908</b>	<b>2,885,135</b>	<b>3,114,032</b>	<b>247,666</b>	<b>2,351,966</b>	<b>119,805</b>

Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP result - from direct investees
Radioterapia Oncoclínicas Salvador Ltda.	68.06%	-	9	(9)	(10)	(6)	(7)
Radioterapia Oncoclínicas Ribeirão Preto Ltda.	99.08%	6	10	(4)	(2)	(4)	(2)
Pontus Participações Ltda.	100.00%	13,124	16,193	(3,069)	(1,779)	(3,069)	33
CTR Centro de Tratamento Anápolis	86.69%	23,231	24,524	(1,293)	(5,474)	(1,121)	(2,130)
Centro de Tratamento Oncológico	100.00%	7,060	15,061	(8,201)	55,822	(8,201)	25,956
<b>Total unsecured liability</b>		<b>43,421</b>	<b>55,797</b>	<b>(12,576)</b>	<b>48,557</b>	<b>(12,401)</b>	<b>23,850</b>
<b>Total direct investments</b>		<b>6,001,329</b>	<b>2,940,932</b>	<b>3,101,656</b>	<b>296,223</b>	<b>2,339,565</b>	<b>143,655</b>

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

Companies	12/31/2023	Equity in net income of subsidiaries	New acquisitions	Capital increase	Exchange-rate change	12/31/2024
Medica Scientia Innovation Research (i)	11,939	(7,901)	-	-	2,216	6,254
JV Saudi Arabia	-	-	921	35,785	-	36,706
<b>Total</b>	<b>11,939</b>	<b>(7,901)</b>	<b>921</b>	<b>35,785</b>	<b>2,216</b>	<b>42,960</b>
<b>Investments</b>	<b>14,727</b>					<b>42,960</b>
<b>Provision for investment loss</b>	<b>(2,788)</b>					<b>-</b>

(i) Considers the goodwill recorded on the acquisition made in 2022, in the amount of R\$ 18,428 (R\$ 14,727 as of December 31, 2023). The change between periods is due to the exchange rate update.

Companies	12/31/2022	Equity in net income of subsidiaries	Exchange-rate change	12/31/2023
Medica Scientia Innovation Research	22,222	(11,647)	1,364	11,939
<b>Total</b>	<b>22,222</b>	<b>(11,647)</b>	<b>1,364</b>	<b>11,939</b>
<b>Investments</b>	<b>22,222</b>			<b>14,727</b>
<b>Provision for investment loss</b>	<b>-</b>			<b>(2,788)</b>

**Main financial information of the investees:**

Consolidated financial position							
December 31, 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%	89,180	114,795	(25,615)	(16,125)	(12,174)	(7,901)
JV Saudi Arabia	51.00%	71,973	-	71,973	-	36,706	-
<b>Total consolidated investments</b>		<b>161,153</b>	<b>114,795</b>	<b>46,358</b>	<b>(16,125)</b>	<b>24,532</b>	<b>(7,901)</b>
Consolidated financial position							
December 31, 2023							
Company	Interest	Total Assets	Total liabilities	Shareholders' equity	Income (loss) for the year	Investment amount	MEP Income (loss)
Medica Scientia Innovation Research	49.00%	54,697	60,512	(5,815)	27,980	(2,788)	(11,647)
<b>Total consolidated unsecured liability</b>		<b>54,697</b>	<b>60,512</b>	<b>(5,815)</b>	<b>27,980</b>	<b>(2,788)</b>	<b>(11,647)</b>

12. PROPERTY, PLANT AND EQUIPMENT

Description	Annual average depreciation rates	Parent Company			
		Cost	Accumulated depreciation	12/31/2024	12/31/2023
				Balance	Balance
Machinery and equipment	10%	67,701	(31,552)	36,149	38,150
Facilities	10%	924	(768)	156	193
Furniture and fixtures	10%	10,465	(5,665)	4,800	2,537
Computers and peripherals	20%	23,613	(12,524)	11,089	8,014
Leasehold improvements	10%	105,679	(38,069)	67,610	15,628
Land	-	986	-	986	986
Constructions in progress	-	5,495	-	5,495	26,282
<b>Total</b>		<b>214,863</b>	<b>(88,578)</b>	<b>126,285</b>	<b>91,790</b>

  

Description	Annual average depreciation rates	Consolidated			
		Cost	Accumulated depreciation	12/31/2024	12/31/2023
				Balance	Balance
Machinery and equipment	8%	547,266	(288,903)	258,363	317,007
Facilities	10%	11,796	(8,009)	3,787	4,780
Furniture and fixtures	10%	74,936	(42,698)	32,238	30,244
Computers and peripherals	20%	79,778	(48,172)	31,606	28,148
Leasehold improvements	10%	574,935	(212,111)	362,824	320,244
Vehicles	25%	659	(659)	-	-
Land	-	5,396	-	5,396	5,396
Constructions in progress	-	128,311	-	128,311	124,271
<b>Total</b>		<b>1,423,077</b>	<b>(600,552)</b>	<b>822,525</b>	<b>830,090</b>

On December 31, 2024, the balance of property, plant and equipment pledged as collateral was R\$ 7,687 (R\$ 12,414 on December 31, 2023). Management has not identified significant differences in the economic useful lives of the assets part of its property, plant and equipment and of its subsidiaries.

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

	Parent Company							
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Construction in progress	Land	Total
<b>Balance at December 31, 2022</b>	<b>32,697</b>	<b>202</b>	<b>1,592</b>	<b>4,890</b>	<b>11,146</b>	<b>4,560</b>	<b>986</b>	<b>56,073</b>
Acquisitions	4,777	-	429	4,383	201	2,078	-	11,868
Depreciation	(4,583)	(51)	(420)	(1,957)	(2,355)	-	-	(9,366)
Transfers	-	-	-	-	(603)	603	-	-
Write-offs	-	-	(5)	(3)	-	-	-	(8)
Corporate restructuring	5,259	42	941	701	7,239	19,041	-	33,223
<b>Balance at December 31, 2023</b>	<b>38,150</b>	<b>193</b>	<b>2,537</b>	<b>8,014</b>	<b>15,628</b>	<b>26,282</b>	<b>986</b>	<b>91,790</b>
Acquisitions	2,281	-	137	4,715	304	984	-	8,421
Adjustment to recoverable value of	(84)	-	-	-	-	-	-	(84)
Depreciation	(6,864)	(61)	(672)	(2,799)	(7,206)	-	-	(17,602)
Write-offs	-	-	-	-	-	(1,079)	-	(1,079)
Transfers	473	-	(24)	3	22,850	(23,302)	-	-
Corporate restructuring	2,193	24	2,822	1,156	31,164	2,395	-	39,754
Reclassification	-	-	-	-	4,870	215	-	5,085
<b>Balance at December 31, 2024</b>	<b>36,149</b>	<b>156</b>	<b>4,800</b>	<b>11,089</b>	<b>67,610</b>	<b>5,495</b>	<b>986</b>	<b>126,285</b>

								Consolidated	
	Machinery and equipment	Facilities	Furniture and fixtures	Computers and peripherals	Leasehold improvements	Vehicles	Land	Construction in progress	Total
<b>Balance at December 31, 2022</b>	<b>223,965</b>	<b>6,434</b>	<b>52,306</b>	<b>22,636</b>	<b>306,830</b>	<b>87</b>	<b>4,954</b>	<b>89,571</b>	<b>706,783</b>
New companies	5,279	31	594	201	74	-	-	-	6,179
Acquisitions	91,137	141	7,276	13,055	20,796	-	-	69,959	202,364
Depreciation	(38,933)	(1,021)	(4,973)	(7,810)	(32,091)	(1)	-	-	(84,829)
Write-offs	(56)	(2)	(106)	(239)	(4)	-	-	-	(407)
Transfers	35,615	(803)	(24,853)	305	24,369	(86)	442	(35,259)	-
<b>Balance at December 31, 2023</b>	<b>317,007</b>	<b>4,780</b>	<b>30,244</b>	<b>28,148</b>	<b>320,244</b>	<b>-</b>	<b>5,396</b>	<b>124,271</b>	<b>830,090</b>
New companies (ii)	(2,619)	(7)	(218)	(128)	-	-	-	-	(2,972)
Acquisitions	16,333	9	7,154	12,970	12,571	-	-	98,130	147,167
Adjustment to recoverable value of assets (i)	(31,969)	-	-	-	(44,321)	-	-	-	(76,290)
Depreciation	(45,963)	(995)	(4,914)	(9,487)	(44,674)	-	-	-	(106,033)
Write-offs	(187)	-	(65)	-	(3)	-	-	(1,076)	(1,331)
Transfers	5,483	-	37	259	90,297	-	-	(96,076)	-
Reclassification	278	-	-	(156)	28,710	-	-	3,062	31,894
<b>Balance at December 31, 2024</b>	<b>258,363</b>	<b>3,787</b>	<b>32,238</b>	<b>31,606</b>	<b>362,824</b>	<b>-</b>	<b>5,396</b>	<b>128,311</b>	<b>822,525</b>

(i) The Company assessed the indications of impairment and, for the twelve-month period ended December 31, 2024, an adjustment to the recoverable value of the assets was recognized, as mentioned in Note 13.1.

(ii) Refers to the conclusion of the acquisition price allocation and the measurement of goodwill on the acquisition of Ultraimagem Ltda, pursuant to Note 13.

### 13. INTANGIBLE ASSETS

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

The amounts recorded in intangible assets are as follows:

Description	Annual rates of amortization	Parent Company			
		Cost	Accumulated amortization	12/31/2024	12/31/2023
				Balance	Balance
Systems and applications	20%	229,916	(78,193)	151,723	79,791
Exclusivity right	25%	40,398	(33,239)	7,159	12,031
Software development	-	68,368	-	68,368	34,748
Goodwill	-	9,585	-	9,585	9,585
Partnership agreement	8.33%	107,176	(6,890)	100,286	262,514
Trademarks and patents	-	-	-	-	358
Intellectual property	20%	87,946	(34,753)	53,193	71,755
<b>Total</b>		<b>543,389</b>	<b>(153,075)</b>	<b>390,314</b>	<b>470,782</b>

Description	Annual rates of amortization	Consolidated			
		Cost	Accumulated amortization	12/31/2024	12/31/2023
				Balance	Balance
Systems and applications	20%	278,508	(110,919)	167,589	169,832
Exclusivity right	25%	163,397	(114,174)	49,223	73,407
Software development	-	76,773	-	76,773	64,902
Goodwill	-	2,404,765	-	2,404,765	2,669,970
Partnership agreements	8.33%	1,095,132	(97,661)	997,471	1,137,480
Trademarks and patents	-	191	-	191	779
Intellectual property	20%	90,690	(36,185)	54,505	74,234
<b>Total</b>		<b>4,109,456</b>	<b>(358,939)</b>	<b>3,750,517</b>	<b>4,190,604</b>

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

	Parent Company							
	Systems and applications	Software under development	Goodwill	Exclusivity right	Trademarks and patents	Intellectual Property	Partnership agreement	Total
<b>Balance at December 31, 2022</b>	<b>9,724</b>	<b>52,136</b>	<b>9,585</b>	<b>24,223</b>	<b>270</b>	<b>85,119</b>	<b>76,374</b>	<b>257,431</b>
Acquisitions	10,572	49,274	-	6,074	-	143	2,697	68,760
Present value evaluation	-	-	-	(4,950)	-	-	-	(4,950)
Amortization	(10,275)	-	-	(7,038)	-	(13,507)	(5,017)	(35,837)
Write-offs	(590)	(958)	-	(7,680)	-	-	(47)	(9,275)
Reclassification	65,708	(65,708)	-	-	-	-	-	-
Corporate restructuring	4,652	4	-	1,402	88	-	188,507	194,653
<b>Balance at December 31, 2023</b>	<b>79,791</b>	<b>34,748</b>	<b>9,585</b>	<b>12,031</b>	<b>358</b>	<b>71,755</b>	<b>262,514</b>	<b>470,782</b>
Acquisitions	4,541	64,781	-	121	-	-	-	69,443
Adjustment to recoverable value of assets (i)	(76)	-	-	-	-	-	(149,267)	(149,343)
Amortization	(32,102)	-	-	(4,993)	-	(14,770)	(12,961)	(64,826)
Write-offs	-	-	-	-	(358)	-	-	(358)
Transfers	36,316	(32,524)	-	-	-	(3,792)	-	-
Reclassification	43	(5,128)	-	-	-	-	-	(5,085)
Corporate restructuring (ii)	63,210	6,491	-	-	-	-	-	69,701
<b>Balance at December 31, 2024</b>	<b>151,723</b>	<b>68,368</b>	<b>9,585</b>	<b>7,159</b>	<b>-</b>	<b>53,193</b>	<b>100,286</b>	<b>390,314</b>

	Consolidated							
	Systems and applications	Software under development	Partnership agreement (i)	Goodwill (iii)	Exclusivity right (ii)	Trademarks and patents	Intellectual Property	Total
<b>Balance at December 31, 2022</b>	<b>33,162</b>	<b>136,823</b>	<b>1,001,670</b>	<b>2,569,448</b>	<b>85,087</b>	<b>819</b>	<b>87,455</b>	<b>3,914,464</b>
Acquisitions	13,699	73,593	175,706	19,870	34,925	-	286	318,079
Present value evaluation	-	-	(9,066)	-	(14,088)	-	-	(23,154)
Amortization	(20,433)	(37)	(30,866)	-	(32,399)	-	(13,507)	(97,242)
Exchange-rate change	-	-	-	(2,424)	-	-	-	(2,424)
Other	-	-	-	83,076	-	-	-	83,076
Write-offs	(1,110)	(927)	-	-	(118)	(40)	-	(2,195)
Transfers	144,514	(144,550)	36	-	-	-	-	-
<b>Balance at December 31, 2023</b>	<b>169,832</b>	<b>64,902</b>	<b>1,137,480</b>	<b>2,669,970</b>	<b>73,407</b>	<b>779</b>	<b>74,234</b>	<b>4,190,604</b>
Acquisitions	6,971	86,670	348,028	-	731	-	-	442,400
Adjustment to recoverable value (i)	(2,378)	-	(444,267)	(273,134)	-	-	-	(719,779)
Amortization	(50,934)	-	(43,770)	-	(24,915)	-	(15,935)	(135,554)
Write-offs	11	(2,612)	-	-	-	(588)	-	(3,189)
Exchange-rate change	-	-	-	7,805	-	-	-	7,805
Other	-	-	-	124	-	-	-	124
Transfers	44,198	(40,404)	-	-	-	-	(3,794)	-
Reclassification	(111)	(31,783)	-	-	-	-	-	(31,894)
<b>Balance at December 31, 2024</b>	<b>167,589</b>	<b>76,773</b>	<b>997,471</b>	<b>2,404,765</b>	<b>49,223</b>	<b>191</b>	<b>54,505</b>	<b>3,750,517</b>

(i) The Company assessed the indications of impairment and, for the twelve-month period ended December 31, 2024, an adjustment to the recoverable value of the assets was recognized, as mentioned in Note 13.1.

(ii) Refers to the capital reduction of the subsidiary Idengene Medicina Diagnóstica S.A., as mentioned in Note 11.

(i) Partnership agreements

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

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

During the year 2024, the amount of R\$ 35,171 was formed for Santa Casa de Misericórdia da Bahia – Hospital Santa Izabel, referring to the partnership signed on June 30, 2022 through the subsidiary Núcleo de Oncologia da Bahia S.A.

In November 2024, the Oncoclínicas Group signed a partnership agreement with Unimed Salto Itu in the amount of R\$ 34,000, aiming to provide outpatient medical services in oncology and immune-mediated systemic therapies, as mentioned in Note 01.

On June 7, 2023, the Oncoclínicas Group signed a share purchase agreement in which it acquired 60% of the capital of Onkos Oncologia e Participações Ltda. The amount payable was recognized net of the adjustment to present value, corresponding to R\$ 125,933, and was recognized as an intangible by means of a partnership agreement. The partnership agreement establishes the creation of “SCP” joint ventures [silent partnerships], with all the subsidiaries of Oncoclínicas Group.

During the year 2023, a payment of R\$ 37,515 was made to Santa Casa de Misericórdia da Bahia – Hospital Santa Izabel, as part of the key money partnership signed on June 30, 2022 with the parent company NOB. This partnership aims to provide oncology services at Santa Casa de Misericórdia da Bahia – Hospital Santa Izabel in conjunction with Oncoclínicas and the payment made is intended for improvements at the hospital.

(ii) Exclusivity right

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

(iii) Goodwill

During the twelve-month period ended December 31, 2024, the Company completed the allocation of the final purchase price of the highlighted acquisitions and the change recorded in 2024 is as follows:

**(a) Giordani Camicia Serviços Médicos Ltda. - “Kaplan Uruguaiana”**

Refers to the impacts of the review of the price allocation for the acquisition of control of the company Giordani Camicia Serviços Médicos Ltda. – “Kaplan Uruguaiana” by Instituto de Oncologia Kaplan S.A. – “Kaplan”, which took place on November 1, 2023. The review resulted in a decrease in the goodwill acquired in a business combination totaling R\$ 12, presenting a positive change in net assets acquired of R\$ 25.

**(b) Ultraimagem Ltda. – “Ultraimagem”**

The initial registration of the business combination of Ultraimagem Ltda – “Ultraimagem” by Talia Participações Ltda. – “Talia”, which took place on November 17, 2023, generated a gain of R\$ 81 in the income (loss). The impacts of the review of the price allocation generated a reversal of this amount in the income (loss) and a recording of goodwill acquired in a business combination in the amount of R\$ 3,545, due to the recognition of the contingent portion and the price adjustment provided for in the purchase and sale agreement in the amount of R\$ 2,038, as well as the negative change in the net assets acquired, with the

largest impacts referring to the adjustment of property, plant and equipment in the amount of R\$ 2,972 and the adjustment of loans in the amount of R\$ 83.

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

	Balance at 12/31/2024	Balance presented at 12/31/2023	Changes
Consideration offered	4,226	2,188	2,038
Property, plant and equipment	2,053	5,025	(2,972)
Right-of-use and leased assets	797		797
Other assets	53	55	-
Loans and financing	(793)	(876)	83
Lease	(802)	-	(802)
Other liabilities	(70)	(79)	-
<b>Total assets acquired and liabilities assumed</b>	<b>1,238</b>	<b>4,125</b>	<b>(2,887)</b>
<b>Non-controlling shareholders</b>	<b>557</b>	<b>1,856</b>	<b>(1,299)</b>
<b>Goodwill</b>	<b>3,545</b>	<b>(81)</b>	<b>3,626</b>

During the year ended December 31, 2023, the Company reviewed the criteria for presenting the effects arising from deferred income tax and social contribution tax credits recognized in the reverse merger processes that occurred in 2022, which had initially been recorded against a reduction of R\$ 65,339 in intangible assets, reclassifying the effect to goodwill acquired in a business combination, as determined by generally accepted accounting practices.

### c) Disposal of investment

Furthermore, as mentioned in Note 01, the companies JPC Patologia e Análises Clínicas Ltda and JHSL Consultoria S.A. were sold, and the goodwill previously recorded in the business combination acquisition was reclassified to the income (loss) on the date of the sale, being R\$ 1,204 and R\$ 2,206, respectively.

### 13.1 Impairment test of goodwill and other assets

The Company's management carried out an impairment test on the goodwill paid on the acquisition of investments, as well as other related assets and long-term assets.

For the purposes of this analysis, the Company defined a cash-generating unit (CGU) as the lowest level of assets at which goodwill is monitored for management purposes.

The Company estimated the recoverable amount for certain cash-generating units (CGUs) using the value-in-use method. This method used cash flow projections based on the strategic planning of each CGU, adopting assumptions of growth in revenues, costs, expenses and fixed and working capital investments for the period of five (5) years, plus the calculation of the perpetuity of the operation.

The assumptions adopted were as follows:

- i) Growth of revenues: projection made by CGU, which considered nominal growth of 10% p.a. and observable projections of future inflation;
- ii) Costs and expenses: projection made by CGU, considering historical performance and the ratio of revenues to variable costs and expenses and correction of realized balances for inflation for fixed costs and expenses;

iii) Fixed investments and working capital: estimated based on the need to replace property, plant and equipment, historical performance, as well as the growth effect of the result.

Cash flows after the 5-year period were measured using the perpetuity calculation, considering a constant annual growth of 5%, including the effect of projected inflation.

The projected cash flow values for the five-year period and perpetuity were brought to present value using the nominal discount rate, revised annually by the Company, equal to the Weighted Average Cost of Capital (WACC), measured on this date at 11.95% (12.26% as of December 31, 2023).

For certain cash-generating units, the Company has estimated the recoverable amount of the assets at fair value less sales cost. This method used as its valuation assumption the EV/bed metric practiced in recent years in comparable deals and considering the size of each operation (small or large), based on the number of beds in each deal. As a result, the EV of the Oncoclínicas operations was determined and, discounting the net debt of these operations, their Equity Value (fair value).

The Company also assessed the recoverable value of long-term assets, based on the expected return on certain contracts and the results earned and expected in the future.

Management has reviewed its growth expectations due to results below the expectations initially projected at the time of the acquisition, in line with the industry environment, which has had an impact on growth projections, profitability and, consequently, future cash flow. Accordingly, impairment losses were recognized based on the following factors:

- (i) deterioration of the macroeconomic and sectoral scenario;
- (ii) deterioration of the results observed in the year 2024, significantly affecting future projections;
- (iii) a review by management of the strategy and growth assumptions for the next five years in some Cash Generating Units (CGUs), bringing them into line with the changes observed in companies in the same segment, considering the sectorial environment; and
- (iv) updating the cost of capital of each Cash Generating Unit (CGU).

In the twelve-month period ended December 31, 2024, the test indicated that the recoverable amount of the CGUs and intangible assets below was lower than their book value. As a result, an impairment loss of R\$ 173,285 was recognized in the parent company and R\$ 796,069 in the consolidated accounts, recorded under "Other Operating Expenses" in the income (loss).

Value in use	Parent Company				Consolidated			
	Book value				Book value			
	Assets	Goodwill	Recoverable value	Impairment	Assets (*)	Goodwill	Recoverable value	Impairment
<b>CGU</b>								
CAM/CLION Group (i)	-	-	-	-	103,129	358,816	383,484	(78,461)
Clínica OAL SP de Serviços Médicos Ltda.	-	-	-	-	(2,686)	9,796	3,069	(4,041)
Pro Onco Centro de Tratamento Oncológico S.A.	-	-	-	-	10,130	31,485	39,647	(1,968)
Hospital Marcos Moraes S.A.	-	-	-	-	39,797	19,471	3,373	(55,895)
Masto Clínica de Mastologia da Bahia S.A.	-	-	-	-	28	1,644	-	(1,672)
	-	-	-	-	<b>150,398</b>	<b>421,212</b>	<b>429,573</b>	<b>(142,037)</b>
<b>Fair value</b>	<b>Parent Company</b>				<b>Consolidated</b>			
	<b>Book value</b>				<b>Book value</b>			
<b>CGU</b>								
	Investment (**)	Goodwill	Recoverable value	Impairment	Investment (**)	Goodwill	Recoverable value	Impairment
Complexo Hospitalar Uberlândia S.A.	-	-	-	-	(90,565)	320,874	133,250	(97,059)
	-	-	-	-	<b>(90,565)</b>	<b>320,874</b>	<b>133,250</b>	<b>(97,059)</b>

(\*) The Company considered the book value of property, plant and equipment, intangible assets and right of use for the purposes of analyzing the recoverability of each cash-generating unit.

(\*\*) The Company considered the balances of the investments in this subsidiary for the purposes of analyzing the recoverability of the cash-generating unit.

(i) CAM/CLION Group refers to the merger of the companies CLION – Clínica de Oncologia Ltda., CAM – Clínica de Assistência a Mulher Ltda., GMN – Grupo de Medicina Nuclear Ltda. and OSTEOP – Centro de Diagnóstico da Osteoporose Ltda.

In addition to the impairment losses presented in the table above, the Company also recognized an additional provision for the following non-current assets:

- The Company assessed the recoverable value of intangible assets arising from contracts, considering the expected return and the results earned and expected in the future, recognizing a provision for impairment in the amount of R\$ 149,267 in the parent company and R\$ 444,267 in the consolidated accounts.
- OC Precision Medicine (OCPM) is an integrated center for pathology and precision medicine with a focus on research and development: Boston Lighthouse Innovations Inc., Locus Anat. Patol. E Citologia Ltda, Ira Instituto Roberto Alvarenga Ltda, Idengene Medicina Diagnóstica

S.A. and Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda. The Company evaluated its strategic plan, in which it decided to reduce the level of investment in the unit, and reviewed the expected results and concluded that a provision was made for the recoverable value of the unit's assets in the amount of R\$ 112,706.

All the CGUs identified with impairment losses, with the exception of Oncoclínicas, are genomics and pathology, hospital, imaging and diagnostics and chemotherapy operating units. On the other hand, the Oncoclínicas is an intangible asset related to partnership agreements.

The recoverable value of all the CGUs was estimated based on value in use, except for the Uberlândia Hospital Center, which was estimated at fair value.

The Company annually reviews its assumptions for the recoverability tests, and changes in discount rates, cash flow projections or significant changes in the economic scenario may impact the future results of the tests. Any relevant subsequent events will be duly disclosed in future financial statements.

Management will continue to periodically monitor the recoverable amounts of its intangible assets and investments, ensuring that any impairment is reflected in the financial statements timely.

#### 14. RIGHT-OF-USE AND LEASE LIABILITIES

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

##### 14.1. Right-of-use assets

	<u>Parent Company</u>	<u>Consolidated</u>
<b>Balance at December 31, 2022</b>	<b>12,363</b>	<b>383,822</b>
Addition	3,759	93,848
Amortization	(11,682)	(75,294)
New companies	-	4,733
Write-off	-	(2,117)
Corporate restructuring	10,253	-
<b>Balance at December 31, 2023</b>	<b>14,693</b>	<b>404,992</b>
Addition	17,072	197,721
Amortization	(6,291)	(84,792)
Write-off	(456)	(4,615)
Corporate restructuring	20,742	-
<b>Balance at December 31, 2024</b>	<b>45,760</b>	<b>513,306</b>

##### 14.2. Lease liabilities

Liabilities were measured at the present value of the remaining lease payments as discounted through the average incremental rate of 13.90% p.a. as of December 31, 2024 (15.59% p.a. for December 31, 2023). Due to the maturity and renewal of some lease contracts, they were remeasured at the new monthly amount, which additional amounts were classified as addition.

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2022</b>	<b>13,990</b>	<b>368,830</b>
New companies	-	4,733
Write-off	-	(769)
Addition	3,759	93,848
Principal payments	(8,323)	(52,489)
Interest payment	(860)	(41,997)
Interest incurred	1,491	40,189
Corporate restructuring	12,299	-
<b>Balance at December 31, 2023</b>	<b>22,356</b>	<b>412,345</b>
Addition	17,072	197,721
Write-off	(456)	(4,615)
Principal payments	(10,387)	(49,286)
Interest payment	(5,029)	(66,941)
Interest incurred	2,763	71,968
Corporate restructuring	25,007	-
<b>Balance at December 31, 2024</b>	<b>51,326</b>	<b>561,192</b>
<b>Current</b>	<b>13,077</b>	<b>57,825</b>
<b>Non-current</b>	<b>38,249</b>	<b>503,367</b>

As of December 31, 2024, the breakdown of balance is as follows:

	<b>Parent Company</b>	<b>Consolidated</b>
2025	18,839	101,964
2026	12,978	94,085
2027	9,733	87,155
2028	7,770	72,518
2029	7,422	66,314
>2030	19,072	841,417
<b>Total</b>	<b>75,814</b>	<b>1,263,453</b>
<b>Embedded interest</b>	<b>(24,488)</b>	<b>(702,261)</b>
<b>Lease liabilities</b>	<b>51,326</b>	<b>561,192</b>

Although the accounting methodology used by the Company is in line with the rule provided for in CPC 06(R2) /IFRS 16, it generates distortions in the information to be provided due to the mismatching between the cash flow and present value, considering the current reality of interest rates term in the Brazilian economic environment. Thus, the Company recalculated the depreciation and financial charges for the total effective period of the active agreements on December 31, 2024, based on a future cash flow that incorporates the inflationary expectation (nominal flow).

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

	<b>Parent Company</b>	<b>Consolidated</b>
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	IFRS 16	Projected inflation	IFRS 16	Projected inflation
Right-of-use assets, net	45,760	50,794	513,306	657,032
Lease liabilities	51,326	56,972	561,192	782,171
Depreciation expenses	(6,291)	(7,902)	(84,792)	(110,920)
Financial expenses	(5,029)	(6,316)	(66,941)	(87,571)

The Company has no potential recoverable PIS/Pasep and COFINS embedded in the lease consideration. As mentioned in Note 10, the company has Built To Suit contracts in progress for the construction of hospital buildings, which have not yet met the recognition criteria established by IFRS 16 (CPC 06) and, therefore, have not been accounted for. In just one of the contracts, the assumption was reached in which, in the event of early cancellation of the contract, the party that requested the cancellation will incur losses relating to compensatory fines equivalent to 100% of the result of multiplying the full lease, corresponding to R\$ 700 per month, by the remaining lease term discounted at the rate in force, equivalent to R\$ 65,397. The lease will last thirty (30) years from the date of taking possession of the building. Accounting for the termination fine would only be required if there was a real and concrete expectation of contractual termination that met the conditions provided for in the contract, and the Oncoclínicas Group has no intention of terminating the contract.

## 15. 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.

## 16. LOANS AND FINANCING

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

Description	Index / Interest	Final maturities	Parent Company		Consolidated	
			12/31/2024	12/31/2023	12/31/2024	12/31/2023
Financing	CDI+2.5–4.99% p.a./IPCA+0.9958–1.9611% p.a./5–11.67% p.a.	09/08/2031	-	-	38,434	50,620
CCB / Working capital (i)	CDI+1.547–6.17% p.a./IPCA+1.21–2.011% p.a./10.2607–27.87% p.a.	05/22/2028	263,471	190,917	721,597	406,279
CRI (ii)	CDI+1.16–1.91% p.a.	10/17/2033	1,426,534	1,500,397	1,426,534	1,500,397
Law 4131 (iii)	CDI+1.75–1.8% p.a.	03/17/2026	224,939	47,375	224,939	376,266
FINEP (iv)	TJLP+0.5% p.a.	12/15/2031	57,595	65,245	57,595	65,245
			<b>1,972,539</b>	<b>1,803,934</b>	<b>2,469,099</b>	<b>2,398,807</b>
<b>Current</b>			<b>425,903</b>	<b>203,009</b>	<b>522,860</b>	<b>351,063</b>
<b>Non-current</b>			<b>1,546,636</b>	<b>1,600,925</b>	<b>1,946,239</b>	<b>2,047,744</b>

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

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

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

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

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

On October 9, 2024, Working Capital was raised for a total of R\$ 30,000 with remuneration interest corresponding to CDI+1.94% p.a.

On December 27, 2024, funding was raised totaling R\$ 30,000 with remuneration interest corresponding to CDI+1.80% p.a.

On November 5, 2024, the Secured Account was taken out for a total of R\$ 95,000 with interest corresponding to CDI+2.50% p.a.

(ii) On October 16, 2023, the Company carried out the 2<sup>nd</sup> issue of CRI (Real estate receivables certificates), backed by unsecured non-convertible debentures, with an additional personal guarantee. 1,000,000 Debentures were issued, with a nominal unit value of R\$ 1,000 (one thousand reais), in the total amount of R\$ 1,000,000 (one million reais).

The emission occurred in series of 4 communicating vessels, as follows: (i) the first series maturing in October 2028; (ii) the second series maturing in October 2030; (iii) the third series maturing in October 2030, and; (iv) the fourth series maturing in October 2033. The remuneration of these securities is as follows:

- For the first series, the corresponding remuneration interest will be 100% CDI + 1.30% p.a.
- For the second series, interest corresponding to IPCA +7.18% p.a.; this obligation was converted by index derivative instrument (swap) to CDI + 1.60% p.a.
- For the third series, interest corresponding to +12.60% p.a.; this obligation was converted by index derivative instrument (swap) to CDI + 1.58% p.a.
- For the fourth series, interest corresponding to IPCA +7.43% p.a.; this obligation was converted by index derivative instrument (swap) to CDI + 1.91% p.a.

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

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

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

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

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

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

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

As of December 31, 2024, the Group follows the non-financial and financial covenants of the group's loans and financing, which financial institutions are disclosed annually. The basic financial ratios of the financial covenants are disclosed in Note 19.

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 29.

Derivative instruments – swap	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Current and non-current assets	39,207	36,951	39,207	36,951
Current and non-current liabilities	(107,046)	-	(107,046)	1,623
<b>Total loans, financing and debt securities, net of swaps</b>	<b>1,826,286</b>	<b>1,766,983</b>	<b>2,322,846</b>	<b>2,363,479</b>

As of December 31, 2024, the weighted average cost of swaps is approximately 100% of the CDI rate + 1.55% p.a. The asset and liability position is disclosed in Note 29.

Changes in loan and financing balances, for the twelve-month period ended December 31, 2024 and December 31, 2023, for the Group are presented below:

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>559,621</b>	<b>1,360,179</b>
New companies	-	3,871
Additions	1,014,327	1,544,422
Interest incurred	92,822	198,948
Amortization of loan costs	4,684	6,852
Payment of principal	(97,317)	(545,574)
Exchange-rate change	400	(2,530)
Payment of financial charges	(111,947)	(167,361)
Corporate restructuring	341,344	-
<b>Balance at December 31, 2023</b>	<b>1,803,934</b>	<b>2,398,807</b>
Additions	732,202	1,068,199
Interest incurred	171,672	235,615
Amortization of loan cost	11,832	14,526
Payment of principal	(532,559)	(969,921)
Adjustment to fair value	(18,103)	(18,103)
Exchange-rate change	20,655	23,919
Payment of financial charges	(217,094)	(283,943)
<b>Balance at December 31, 2024</b>	<b>1,972,539</b>	<b>2,469,099</b>

Loan and financing settlement flow is as follows:

Settlement flow	Parent Company	Consolidated
2025	425,903	522,860
2026	137,887	473,446
2027	252,847	289,258
2028	222,516	240,271
2029	198,678	203,965
2030 onwards	734,708	739,299
<b>Total</b>	<b>1,972,539</b>	<b>2,469,099</b>

Oncoclínicas Group's exposure to interest rate risks and the sensitivity analysis for loans and financing are disclosed in Note 29.

### Loan cost capitalized

For the twelve-month period ended December 31, 2024, the Company capitalized interest on loans attributed to qualifying assets in the amount of R\$ 5,029 (R\$ 12,428 as of December 31, 2023).

## 17. DEBENTURES

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

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Debentures	1,764,427	749,610	2,448,108	1,744,323
<b>Total</b>	<b>1,764,427</b>	<b>749,610</b>	<b>2,448,108</b>	<b>1,744,323</b>
<b>Current</b>	<b>37,277</b>	<b>8,888</b>	<b>233,272</b>	<b>55,967</b>
<b>Non-current</b>	<b>1,727,150</b>	<b>740,722</b>	<b>2,214,836</b>	<b>1,688,356</b>

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

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

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

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

Changes in debenture balances in the twelve-month periods ended December 31, 2024 and December 31, 2023 for the Group are as follows:

Parent Company

Consolidated

<b>Balance at December 31, 2022</b>	<b>746,260</b>	<b>1,745,163</b>
Amortization of debenture costs	2,232	4,081
Interest incurred	107,729	257,590
Payment of financial charges	(106,611)	(262,511)
<b>Balance at December 31, 2023</b>	<b>749,610</b>	<b>1,744,323</b>
Additions	983,374	976,102
Amortization of debenture cost	3,054	6,408
Interest incurred	168,331	276,440
Payment of principal	-	(309,302)
Payments of financial charges	(139,942)	(245,863)
<b>Balance at December 31, 2024</b>	<b>1,764,427</b>	<b>2,448,108</b>

The settlement flow can be demonstrated as follows:

Settlement flow	Parent Company	Consolidated
2025	37,277	233,272
2026	62,927	251,611
2027	687,009	875,693
2028	122,363	233,680
2029 onwards	854,851	853,852
<b>Total</b>	<b>1,764,427</b>	<b>2,448,108</b>

The Company is subject to certain restrictive clauses. As of December 31, 2024, the Group is in compliance with the non-financial and financial covenants of its debenture agreements, as shown below:

Index	Limits	2024	2023
Net financial debt (*) / Adjusted EBITDA (**)	<3.50	3.12	3.38
Adjusted EBITDA (**) / Net financial expenses (***)	>1.75	2.03	2.5

The contractual definitions of the aforementioned financial indicators are as follows:

(\*) Net debt: sum of bank debts (loans, financing and debentures) and accounts payable for acquisitions less cash and cash equivalents and marketable securities.

(\*\*) Adjusted EBITDA: reflects the amount ordinarily disclosed by the Company to the market plus the EBITDA of the acquisitions and less the IFRS 16 rent.

(\*\*) Net financial expenses: the sum of financial revenues less financial expenses.

## 18. SOCIAL CHARGES

The amounts recorded as social charges are stated as follows:

Description	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023

Salaries, social charges, and other remuneration (a)	67,001	58,600	155,182	129,407
Share-based payment program (b)	12,951	5,538	12,951	5,538
<b>Total</b>	<b>79,952</b>	<b>64,138</b>	<b>168,133</b>	<b>134,945</b>
<b>Current</b>	<b>67,001</b>	<b>58,600</b>	<b>155,182</b>	<b>129,407</b>
<b>Non-current</b>	<b>12,951</b>	<b>5,538</b>	<b>12,951</b>	<b>5,538</b>
(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.

## 19. TAX LIABILITIES

The amounts recorded as taxes payables are stated as follows:

Description	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
WITHHOLDING INCOME TAX (IRRF)	4,888	4,987	8,478	8,306
ISSQN	12,906	12,490	50,350	39,782
PIS and COFINS	3,163	116	43,964	25,905
Federal withholdings	807	183	5,761	3,148
Taxes in installments (i)	20,242	941	112,013	14,680
TAX ON FINANCIAL OPERATIONS (IOF)	3,406	3,428	3,959	3,763
Other	522	1,099	5,855	5,726
<b>Total</b>	<b>45,934</b>	<b>23,244</b>	<b>230,380</b>	<b>101,310</b>
<b>Current</b>	<b>38,197</b>	<b>22,120</b>	<b>177,829</b>	<b>89,637</b>
<b>Non-current</b>	<b>7,737</b>	<b>1,124</b>	<b>52,551</b>	<b>11,673</b>

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

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Municipal	941	941	1,141	1,280
Federal (a)	19,301	-	110,872	13,400
<b>Total</b>	<b>20,242</b>	<b>941</b>	<b>112,013</b>	<b>14,680</b>

a) In March 2024, the Company joined the “Incentivized Self-Regularization of Federal Taxes” program, according to Law 14.740, enacted on November 29, 2023, which established the program that consisted of the possibility of including debts of federal taxes and contributions in an installment payment program, with 100% reductions in fines and interest on such debts. In addition to the reductions and the payment in up to

48 installments, the self-regularization program allowed the payment of 50% of the amounts due through offsetting with accumulated tax loss carryforwards (deferred tax assets). The legislation provided for, in addition to offsetting own tax losses, the possibility of using balances from subsidiaries, associated companies and parent companies.

The Group recorded an amount of R\$ 117,733 under federal installment payment, of which R\$ 93,562 refers to Income Tax/Social Contribution and PIS/COFINS obligations that were provisioned as of December 31, 2023 (presented net of the amounts recoverable of the same nature, due to the Company's expectation of offsetting the balances with the respective balances of recoverable taxes). The effect on the statement of income for the quarter was R\$ 8,625. Of the total recognized values, the amount of R\$ 15,669 was recorded as a contra entry to indemnifiable assets, considering that they will be indemnified by the sellers of the acquired companies, as mentioned in Note 10.

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

## 20. ACCOUNTS PAYABLE FOR ACQUISITIONS

Subsidiaries and associated companies acquired	Parent Company	
	12/31/2024	12/31/2023
Centro Paulista de Oncologia S.A.	2,761	2,196
Núcleo de Oncologia da Bahia S.A.	20,564	43,217
Aliança Instituto de Oncologia S.A.	36,494	65,662
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	19,669	35,663
Oncoclínica – Centro de Tratamento Oncológico S.A.	-	307,198
Oncocentro Imagem Serviços Médicos Ltda.	14	-
Idengene Medicina Diagnóstica S.A.	11,719	-
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	8,050	11,498
CTR - Centro de Tratamento Radioterápico Ltda.	2,182	3,039
Specialized Medical Treatment Company (i)	920	-
<b>Total</b>	<b>102,373</b>	<b>468,473</b>
<b>Current</b>	<b>21,481</b>	<b>54,828</b>
<b>Non-current</b>	<b>80,892</b>	<b>413,645</b>

  

Subsidiaries and associated companies acquired	Consolidated	
	12/31/2024	12/31/2023
Multihemo Serviços Médicos S.A.	55,323	72,436
Hospital de Oncologia do Méier	8,221	14,642
Pro Onco Centro de Tratamento Oncológico S.A.	-	3,170
Instituto Materno Infantil de Minas Gerais S.A.	26,916	25,066
Centro Paulista de Oncologia S.A.	2,761	2,196
CPO – Centro Paraibano de Oncologia S.A.	17,870	17,128
Hematológica – Clínica de Hematologia S.A.	21,712	26,449
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	8,050	11,498
CTR - Centro de Tratamento Radioterápico Ltda.	2,182	3,039
CAM/CLION Group	30,818	83,732
Cemise Group	-	6,156
Microimagem Laboratório de Anatomia Patológica e Citopatologia Ltda	-	5,050
Complexo Hospitalar Uberlândia S.A.	14,926	59,771
UMC Imagem Ltda. and Instituto do Coração do Triangulo Mineiro Ltda.	945	1,707
Medsir	965	1,479
Clínica de Mastologia da Bahia S.A.	714	655
Aliança Instituto de Oncologia S.A.	36,663	65,965
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	19,925	35,827
Cardiobile Cardiologia Móvel Ltda.	546	520
Instituto Paulista de Oncologia e Cuidados Paliativos Ltda	2,650	5,463
Onkos Participações Oncologia Ltda	36,732	99,499
Núcleo de Oncologia da Bahia S.A.	20,628	43,217

Oncoclínicas Participações Minas Gerais S.A.	3,517	4,818
Radiogroup Participações S.A.	-	880
Utraimagem Ltda	2,552	1,320
Giordani Camicia Serviços Médicos Ltda – Kaplan Uruguaiana	636	804
Oncohemato Recife Ltda. (ii)	116,802	-
Specialized Medical Treatment Company (i)	920	-
<b>Total</b>	<b>432,974</b>	<b>592,487</b>
<b>Current</b>	<b>84,494</b>	<b>162,056</b>
<b>Non-current</b>	<b>347,480</b>	<b>430,431</b>

(i) Refers to the JV contract with Advanced Drug Company for Pharmaceuticals, pursuant to Note 01.

(ii) Refers to the investment agreement signed between Unimed Recife and Multihemo Serviços Médicos Ltda. totaling R\$ 280,000, according to Note 13.

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

	<b>Parent Company</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Accounts payable from acquisition of interest	22,885	321,268
Put options (a)	20,564	43,217
Earnouts (b)	58,924	103,988
<b>Total acquisitions payable</b>	<b>102,373</b>	<b>468,473</b>
	<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Accounts payable from acquisition of interest	206,872	160,147
Put options (a)	31,600	95,235
Earnouts (b)	194,502	337,105
<b>Total acquisitions payable</b>	<b>432,974</b>	<b>592,487</b>

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

The reduction in the balance payable for the year ended December 31, 2024 is related to the review of contingent consideration. The Company assessed the performance metrics established in the contract and related to the future earnings of the units. Based on this analysis, certain obligations previously recorded by the Company are no longer due.

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

The Company, in certain business combination processes, established contingent consideration clauses, which were determined based on the respective fair values, whose amount as of December 31, 2024 is R\$ 205,474 (R\$ 389,123 as of December 31, 2023).

Changes in accounts payable for acquisitions are as follows:

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2022</b>	<b>103,948</b>	<b>769,867</b>
Additions	538,665	535,508
Financial gain on advance payment of installments	(47,118)	(55,310)
Price adjustment	-	54
Interest incurred	10,511	47,068
Call options	-	493
Adjustment to present value (ii)	3,737	11,759
Adjustment to fair value (ii)	1,521	24,955
Payment of principal	(276,838)	(723,149)
Interest payment	(4,224)	(18,758)
Debt transfer	46,044	-
Corporate restructuring	92,227	-
<b>Balance at December 31, 2023</b>	<b>468,473</b>	<b>592,487</b>
Additions (i)	12,664	328,409
Interest incurred (iii)	(41,189)	(41,038)
Price adjustment	(18)	178
Exchange-rate change	-	294
Adjustment to present value (ii)	352	5,690
Adjustment to fair value (ii)	(22,654)	(74,885)
Payment of principal	(315,255)	(366,911)
Payment of financial charges	-	(11,250)
<b>Balance at December 31, 2024</b>	<b>102,373</b>	<b>432,974</b>

(i) Refers to the investment agreement signed between Unimed Recife and Multihemo Serviços Médicos Ltda. totaling R\$ 280,000, according to Note 13.

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

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

(iii) The reversal for the period is related to the reversal of portions due to the review of valuation assumptions, as mentioned above.

<b>Settlement flow</b>	<b>Parent Company</b>	<b>Consolidated</b>
2025	21,481	85,494
2026	31,555	164,983
2027	3,559	18,345
2028	45,778	46,837
2029	-	58,933
>2030	-	58,382
<b>Total</b>	<b>102,373</b>	<b>432,974</b>

**21. OTHER LIABILITIES**

Description	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Exclusivity right (a)	4,990	7,626	29,502	48,099
Redemption of shares (c)	113	113	11,289	15,625
Partnership payable CSSJ	-	-	16,970	16,970
HSI operation	-	-	4,385	-
Obligation payable - Fundação Ary	313	1,341	313	1,341
Dana Farber (b)	58,806	47,985	58,806	47,985
Salto Itu (d)	-	-	12,752	-
Other accounts payable	9,250	1,867	15,500	5,799
<b>Total</b>	<b>73,472</b>	<b>58,932</b>	<b>149,517</b>	<b>135,819</b>
<b>Current</b>	<b>24,652</b>	<b>18,122</b>	<b>73,418</b>	<b>74,659</b>
<b>Non-current</b>	<b>48,820</b>	<b>40,810</b>	<b>76,099</b>	<b>61,160</b>

- a) Balance payable referring to the exclusivity right of medical services, whose purpose is to maintain the staff of professionals with excellence in medical services and market reference as contracts entered into among the parties.
- b) Balance payable referring to the intangible assets recognized pursuant to the contract with Dana Farber Institute.
- c) Balance payable for the redemption of shares, referring to the shareholders' agreement, in which the Oncoclínicas Group approves the redemption of all preferred shares, with the consequent cancellation of said shares, without a reduction in capital, as well as the extinction of the class of redeemable preferred shares, by the non-controlling shareholders of the following entities controlled by the Group.
- 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.

**22. 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	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Civil	9	2	23,326	24,465
Tax	9,426	9,117	17,397	16,786
Labor	783	493	10,184	9,299
	<b>10,218</b>	<b>9,612</b>	<b>50,907</b>	<b>50,550</b>

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

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

The Group recorded R\$ 34,415 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.

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2022</b>	<b>82</b>	<b>61,618</b>
Restatement of indemnifiable asset	233	1,579
Reversal of provision	(1,022)	(20,238)
Formation	137	7,591
Corporate restructuring	10,182	-
<b>Balance at December 31, 2023</b>	<b>9,612</b>	<b>50,550</b>
Restatement of indemnifiable asset	315	(3,725)
Reversal of provision	(719)	(3,700)
Formation	1,010	7,782
<b>Balance at December 31, 2024</b>	<b>10,218</b>	<b>50,907</b>

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:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Civil (i)	4,013	3,411	59,852	46,751
Labor (ii)	4,338	778	25,271	18,417
Tax (iii)	2,520	3,897	32,457	4,369
	<b>10,871</b>	<b>8,086</b>	<b>117,580</b>	<b>69,537</b>

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

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

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

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

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Civil	-	-	190	5
Tax (i)	21,889	9,210	61,901	17,309
Labor (ii)	682	56	4,074	1,320
<b>Total</b>	<b>22,525</b>	<b>9,266</b>	<b>66,165</b>	<b>18,634</b>

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

(i) The Company considered that the tax debts relating to the calculation period between December 2023 and February 2024 could be included in the Brazilian Federal Revenue Service's Autor Regularization Program, as governed by Law 14740/2023. As a result, the payment of federal taxes for inclusion in the program was suspended during this period. Considering the divergent position of the Brazilian Federal Revenue Service, we filed a writ of mandamus to ensure the right to include these debts in the program and, as a result of the legal controversy, it was necessary to make a court deposit of the principal value of the taxes due, plus any fines and interest, thus guaranteeing the full amount. There is an expectation that the thesis will be successful, with the possibility of the full amount of fines and interest being withdrawn, duly adjusted by the Selic rate, if successful. The total amount deposited for this discussion is R\$ 50,951;

Judicial deposits in proceedings for payment into court that aim to avoid the collection of ICMS tax higher than the amount due on the imports of surgical equipment, the total amount of the deposits reaches R\$ 4,447;

Partial deposit of PIS/COFINS and Income Tax/CSLL in the records of proceedings that discuss tax theories aiming to reduce the calculation basis of said taxes, totaling R\$ 5,877 in deposit;

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

## 23. SHAREHOLDERS' EQUITY

### (a) Capital

**The main amendments in the year ended December 31, 2024, are as follows:**

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

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

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

As of September 05, 2024, there was a capital increase, through the issue of four million, five hundred and thirteen thousand, seven hundred and forty-nine (4,513,749) new shares, in the total amount of seventy-

three reais (R\$ 73.00), with the issue price having been set under the terms of the subscription warrants issued by the Company during the business combination process of the Unity Group in 2022.

### The main changes in the year ended December 31, 2023, are as follows

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

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

### Expenditures with offering of shares

Transaction costs incurred by the Company in raising funds through public offerings and share distributions totaled R\$ 5,691 in December 2024 and R\$ 11,603 in December 2023. These costs were recorded as a capital reduction separately in shareholders' equity, in accordance with CVM Instruction 649/10 and CPC 08 (R1).

Changes in capital are as follows:

	Number of shares	Amount
<b>Balance at December 31, 2022</b>	<b>494,939,864</b>	<b>2,249,716</b>
Issue of new shares as a result of the subscription warrant	12,541,734	-
Issue of new shares as a result of the Follow-on	20,000,000	205,000
<b>Balance at December 31, 2023</b>	<b>527,481,598</b>	<b>2,454,716</b>
Capital increase with issuance of shares	115,384,616	692,308
Issue of new shares as a result of the subscription warrant	8,890,099	-
<b>Balance at December 31, 2024</b>	<b>651,756,313</b>	<b>3,147,024</b>

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

Shareholder	Position on December 31, 2024		Position on December 31, 2023	
	Voting capital	Common shares	Voting capital	Common shares
Goldman Sachs	36.81%	239,883,513	45.48%	239,883,512
Bruno Ferrari	8.41%	54,843,186	3.10%	16,403,879
Banco Master	19.90%	129,679,374	-	-
Management	0.70%	4,539,211	0.75%	3,944,586
Treasury	2.91%	18,963,632	3.64%	19,196,692
Free Float	31.28%	203,847,397	47.03%	248,052,929
	<b>100.00%</b>	<b>651,756,313</b>	<b>100.00%</b>	<b>527,481,598</b>

b) Treasury shares

During the twelve-month period ended December 31, 2024, two hundred and thirty-three thousand and sixty (233,060) shares were settled due to the exercise of the share-based payment program, totaling R\$ 9,235.

During 2023, 3,025,000 common shares were repurchased for R\$ 24,307 and 557,197 common shares with no par value were canceled

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

	Unit price	Quantity of shares	Total
<b>Balance at December 31, 2022</b>	<b>4.74604</b>	<b>16,728,889</b>	<b>79,396</b>
Cancellation of shares	-	(557,197)	-
Repurchase of shares (average value)	8.03537	3,025,000	24,307
<b>Balance at December 31, 2023</b>	<b>5.40213</b>	<b>19,196,692</b>	<b>103,703</b>
Settled during the period	9.55119	(233,060)	(9,235)
<b>Balance at December 31, 2024</b>	<b>5.35114</b>	<b>18,963,632</b>	<b>94,468</b>

c) Goodwill in the issue of shares and subscription warrant

As of June 9, 2023, part of the bonus issued by the Company was subscribed with the issue of 12,541,734 shares with no par value.

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

During the 2023 fiscal year, 68,253 (sixty-eight thousand two hundred and fifty-three) shares related to the subscription warrant were canceled, due to the dismissal of employees.

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

The dividend distribution policy complies with the provisions in the Brazilian Corporation Law, which provides for annual distribution; the Company can also, as decided by the Board of Directors, prepare semiannual, quarterly or monthly balance sheet and declare dividends out of the earnings recognized in these balance sheets. Additionally, the Board of Directors may declare interim dividends based on profit reserves recorded in the last annual or six-month period balance sheet.

In accordance with Company's bylaws, shareholders are assured a minimum dividend equivalent to 25% of net income for the year. As of December 31, 2024 and 2023, Oncoclínicas do Brasil S.A. has accumulated losses, with no distribution of dividends and interest on own capital to its shareholders.

As of December 31, 2023, the Company has a total provision of R\$ 37,134 (R\$ 28,805 as of December 31, 2023) payable to non-controlling shareholders.

In December 2023, the Company paid R\$ 18,326 as dividends, payable to the former minority shareholders of its investee Centro de Excelência Oncológica S.A. – CEON.

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

	<u>Assumptions</u>
Price of the underlying share	4.34   4.97   7.60
Average stock option exercise price	5.64
Market-free interest rate	4.1–8.4%
Dividend rate	0.0%
Expected average volatility	41.8%
Average lifetime of instruments	5 years
Grace period	1 year

The Company recognized the amount of R\$ 23,600 in shareholders' equity as of December 31, 2024 (R\$ 42,080 as of December 31, 2023) arising from the options vested in the period.

During the twelve-month period ended December 31, 2024, the Company settled a total of nine hundred and twenty-five thousand, eight hundred and nineteen reais (R\$ 925,819) related to the exercise of vested shares, totaling R\$ 12,384 gross and income taxes totaling R\$ 3,149. In addition, a total of five hundred and forty-eight thousand, three hundred and ninety-nine reais (R\$ 548,399) were canceled due to beneficiaries leaving the program.

During the year ended December 31, 2023, the Company granted a total of 16,985,000 new stock options.

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

	<b>Options</b>
<b>Balance at December 31, 2022</b>	<b>33,517,452</b>
Granted during the period	16,985,000
<b>Balance at December 31, 2023</b>	<b>50,502,452</b>
Settled during the period of 2024	(925,819)
Canceled during the period	(548,399)
<b>Balance at December 31, 2024</b>	<b>49,028,234</b>

f) Acquisition of equity interest with non-controlling shareholders and transactions

<b>Description of transactions in 2024</b>	<b>Amount</b>
Acquisition of equity interest in Angará Participações S.A.	(14,687)
Acquisition of equity interest in Instituto Materno Infantil S.A.	(5,714)
Other transactions during the year	(597)
<b>Total recognized in controlling shareholders' equity</b>	<b>(20,998)</b>
Acquisition of equity interest in Angará Participações S.A.	(13,031)
Acquisition of equity interest in Instituto Materno Infantil S.A.	5,254
Acquisition of an equity interest in Yukon Oncologia e Participações S.A.	(17,001)
Reconciliation of opening trial balance - Ultraimagem Ltda.	(1,299)
Sale of investment in JHSL Consultoria S.A.	(259)
Other transactions during the year	(332)
<b>Total recognized in non-controlling shareholders' equity</b>	<b>(26,668)</b>
<b>Description of transactions in 2023</b>	<b>Amount</b>
Purchase of remaining minority interests in subsidiaries	(255,702)
Other transactions during the year	(11,108)
<b>Total recognized in controlling shareholders' equity</b>	<b>(244,594)</b>
Purchase of remaining minority interests in subsidiaries	(160,278)
Acquisition of shares in companies Giordani Camicia Serviços Médicos Ltda. - Kaplan and Ultraimagem Ltda	2,466
Other transactions during the year	1,680
<b>Total recognized in non-controlling shareholders' equity</b>	<b>(156,132)</b>

## 24. REVENUES

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

<b>Description</b>	<b>Parent Company</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Gross revenue:</b>		
Health services	1,068,020	453,237
<b>Sales taxes and other deductions:</b>		
PIS on sales	(6,805)	(2,845)
COFINS on sales	(31,521)	(13,134)

ISS on sales	(23,458)	(11,491)
Provision for expected credit loss and disallowance	(12,097)	(8,104)
	<b>(73,881)</b>	<b>(35,574)</b>
<b>Net revenue</b>	<b>994,139</b>	<b>417,663</b>
		<b>Consolidated</b>
<b>Description</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Gross revenue:</b>		
Health services	6,806,384	5,997,890
<b>Sales taxes and other deductions:</b>		
PIS on sales	(42,976)	(36,608)
COFINS on sales	(193,758)	(168,576)
ISS on sales	(167,273)	(140,682)
Provision for expected credit loss and disallowance	(175,150)	(163,248)
	<b>(579,157)</b>	<b>(509,114)</b>
<b>Net revenue</b>	<b>6,227,227</b>	<b>5,488,776</b>

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

The concentration of the Company's gross revenue is distributed in such a way that, in the twelve-month period ended December 31, 2024, only one customer concentrated a share greater than 15% of gross revenue and all other customers, if analyzed individually, were responsible for volumes below 10% of the Company's total net revenue. Furthermore, the two customers with the highest concentration combined account for less than 24% of the Company's total gross revenue.

## 25. COSTS AND EXPENSES BY TYPE

	<b>Parent Company</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Medical and medication costs	(484,684)	(209,201)
Personnel and charges	(291,822)	(245,440)
Stock option plan expense	(27,646)	(46,843)
Outsourced services	(217,591)	(69,689)
Expenses with occupation	(2,362)	(1,651)
Infrastructure	(8,839)	(5,410)
Traveling	(12,039)	(7,800)
Use and consumption	(3,114)	(2,041)
Communication	(23,911)	(14,092)

Depreciation and amortization	(88,719)	(56,885)
Adjustment to recoverable value of assets	(173,285)	-
Provision to tax, labor, civil risks	(291)	885
Apportionment of expenses (i)	397,686	327,099
Other revenues (expenses)	(17,488)	(20,945)
	<b>(954,105)</b>	<b>(352,013)</b>
<b>Cost of services rendered</b>	<b>(517,276)</b>	<b>(226,292)</b>
<b>Administrative expenses</b>	<b>(272,377)</b>	<b>(125,533)</b>
<b>Other operating revenues (expenses)</b>	<b>(164,452)</b>	<b>(188)</b>
<b>Total</b>	<b>(954,105)</b>	<b>(352,013)</b>

**Consolidated**

	<b>12/31/2024</b>	<b>12/31/2023</b>
Medical and medication costs	(3,614,721)	(3,130,724)
Personnel and charges	(909,230)	(814,092)
Stock option plan expense	(27,646)	(46,843)
Outsourced services	(431,035)	(253,038)
Expenses with occupation	(13,020)	(21,487)
Infrastructure	(57,499)	(54,801)
Traveling	(22,762)	(19,647)
Use and consumption	(53,332)	(38,275)
Communication	(32,665)	(21,721)
Depreciation and amortization	(326,379)	(257,365)
Adjustment to recoverable value of assets	(796,069)	-
Provision to tax, labor, civil risks	(4,082)	12,647
CSO - Apportionment of expenses	(279)	-
Other revenues (expenses)	(50,554)	(73,765)
	<b>(6,339,273)</b>	<b>(4,719,111)</b>
<b>Cost of services rendered</b>	<b>(4,166,809)</b>	<b>(3,560,200)</b>
<b>Administrative expenses</b>	<b>(1,396,764)</b>	<b>(1,172,069)</b>
<b>Other operating revenues (expenses)</b>	<b>(775,700)</b>	<b>13,158</b>
<b>Total</b>	<b>(6,339,273)</b>	<b>(4,719,111)</b>

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

**26. FINANCIAL INCOME (LOSS)**

	<b>Parent Company</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Financial revenues</b>		
Yields from interest earning bank deposits	107,639	35,340
Discounts obtained	554	47,334

Interest receivable on loans with related parties (Note 30)	74,079	48,257
Derivative financial liability instrument ("swap")	46,607	45,273
Positive exchange-rate changes	6,300	13,441
PIS/COFINS on financial revenue	(8,819)	(6,681)
Adjustment to fair value	61,603	1,443
Interest on acquisitions receivable	-	7,235
Other financial revenues	12,826	5,643
	<b>300,789</b>	<b>197,285</b>
<b>Financial expenses</b>		
Expenses with interest on loans	(183,504)	(97,506)
Interest on debenture expenses	(171,385)	(109,961)
TAX ON FINANCIAL OPERATIONS (IOF)	(4,661)	(4,462)
Expenses with interest on acquisitions (i)	41,189	(10,511)
Bank fees	(508)	(584)
Foreign-exchange loss	(42,985)	(7,990)
Discounts granted	(615)	(17)
Interest on liabilities from loans with related parties	(20,849)	(49,322)
Derivative financial instrument (liabilities) ("swap")	(175,416)	(16,163)
Interest on lease liabilities	(2,763)	(1,491)
Adjustment to present value	(5,388)	(6,772)
Adjustment to fair value	(20,846)	(2,964)
Other financial expenses	(14,508)	(15,953)
	<b>(602,239)</b>	<b>(323,696)</b>
<b>Financial income (loss)</b>	<b>(301,450)</b>	<b>(126,411)</b>

	<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Financial revenues</b>		
Yields from interest earning bank deposits	139,800	78,749
Discounts obtained	6,020	59,370
Interest receivable on loans with related parties (Note 30)	3,638	15,993
Derivative financial liability instrument ("swap")	49,650	48,096
Positive exchange-rate changes	24,442	21,236
PIS/COFINS on financial revenue	(14,767)	(14,432)
Adjustment to fair value	104,772	3,555
Interest on acquisitions receivable	-	7,238
Other financial revenues	24,542	20,243
	<b>338,097</b>	<b>240,048</b>
<b>Financial expenses</b>		
Expenses with interest on loans	(246,896)	(203,874)
Interest on debenture expenses	(282,848)	(261,671)
TAX ON FINANCIAL OPERATIONS (IOF)	(15,960)	(15,353)
Expenses with interest on acquisitions (i)	41,038	(47,068)
Bank fees	(1,228)	(2,000)
Foreign-exchange loss	(53,440)	(13,318)

Discounts granted	(7,798)	(3,619)
Derivative financial instrument (liabilities) ("swap")	(176,096)	(23,185)
Interest on lease liabilities	(71,968)	(40,189)
Adjustment to present value	(11,978)	(15,098)
Adjustment to fair value	(11,784)	(28,510)
Interest on drawee risk	-	(6,986)
Other financial expenses	(36,047)	(34,677)
	<b>(875,005)</b>	<b>(695,548)</b>
<b>Financial income (loss)</b>	<b>(536,908)</b>	<b>(455,500)</b>

(i) The reversal of interest expense on acquisitions for the year ended December 31, 2024 is related to the review of contingent consideration, based on the company's best estimate that these obligations will not be met, which explains why the company reversed the obligations previously recognized, as described in Note 20.

## 27. 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 December 31, 2024, the Company has 14,785,191 thousand potential common shares referring to subscription warrants resulting from the business combination with the company Unity Participações, for which their exercise is not linked to contingent conditions, being considered for the basic earnings (loss) per share.

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

As of December 31, 2024 and 2023, the Company has shares for the share-based payment program, as mentioned in Note 23. Considering the net income situation calculated for the period ended December 31, 2024 and 2023, such instruments were considered in determining diluted earnings per share.

	<u>12/31/2024</u>	<u>12/31/2023</u>
<b>Income (loss) attributable to controlling shareholders</b>		
Basic earnings (losses) per share:	(646,190)	223,618
Weighted average number of outstanding shares and subscription warrant	616,341,045	523,653,349
<b>Basic earnings (losses) per share - in reais (R\$)</b>	<b><u>(1.0484)</u></b>	<b><u>0.4270</u></b>
<b>Diluted earnings (loss) per share:</b>		
Weighted average number of shares outstanding, subscription warrants and shares of the share-based payment program	616,341,045	535,516,745
<b>Diluted earnings (losses) per share – in reais (R\$)</b>	<b><u>(1.0484)</u></b>	<b><u>0.4176</u></b>

## 28. INCOME TAX AND SOCIAL CONTRIBUTION

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

Income tax charges are as follows:

	<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Companies electing for the deemed income (a)	43,122	53,729
Companies electing for the taxable income (b)	17,448	(63,773)
	<b>60,570</b>	<b>(10,044)</b>

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

	<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Revenues</b>		
Services	1,256,392	845,757
<b>Total</b>	<b>348,672</b>	<b>845,757</b>
Income tax assumption – 8%	100,511	67,661
Social contribution assumption – 12%	150,767	101,491
Other revenues	17,329	77,907
Income tax expense	17,676	21,835
Social contribution expense	15,129	16,146
Additional (10% on the surplus)	10,317	15,748
<b>Total income tax and social contribution expense</b>	<b>43,122</b>	<b>53,729</b>

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

	<b>Parent Company</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Income (loss) before income tax and social contribution	(753,080)	82,894
Nominal rate	34%	34%
<b>Nominal revenue (expense)</b>	<b>256,047</b>	<b>(28,185)</b>
<b>Adjustments to nominal expense (revenue)</b>		
Equity in net income of subsidiaries	167,166	48,843
Other permanent differences, net	(8,496)	(2,016)
Interest on own capital	-	(7,405)
Tax credits formed (*)	47,103	143,018
Tax credits not formed (**)	(20,598)	(14,533)
<b>Effective revenue (expense)</b>	<b>106,890</b>	<b>140,724</b>
<b>Current</b>	<b>(11,524)</b>	<b>(2,294)</b>
<b>Deferred</b>	<b>118,414</b>	<b>143,018</b>

	<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Income (loss) before income tax and social contribution	(656,855)	302,528
Nominal rate	34%	34%
<b>Nominal revenue (expense)</b>	<b>223,331</b>	<b>(102,855)</b>
<b>Adjustments to nominal expense (revenue)</b>		
Equity in net income of subsidiaries	(2,686)	(3,960)
Other permanent differences, net	(13,321)	(3,482)
Effect of taxation of subsidiaries based on presumed income	40,876	26,632
Tax credits formed (*)	47,103	158,942
Tax credits not formed (**)	(355,872)	(65,232)
<b>Effective revenue (expense)</b>	<b>(60,570)</b>	<b>10,044</b>
<b>Current</b>	<b>(157,397)</b>	<b>(201,730)</b>
<b>Deferred</b>	<b>96,827</b>	<b>211,774</b>

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

(\*\*) The balances of tax loss, negative basis of social contribution and temporary differences calculated in previous years and in the period ended December 31, 2024 are formed according to the tax planning carried out by the Company, considering a 10-year term. Therefore, said balances are not supported by the Company's recoverability plan and, thus, no tax credits have been recognized for these amounts.

Deferred income tax asset

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

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Tax loss and negative basis of social contribution	192,264	151,234	299,845	313,399
Swap	12,208	-	13,289	1,627
Provision for expected credit losses and disallowance	1,934	8,893	37,265	41,236
Provision on profit sharing	7,764	982	11,298	2,923
Provision for suppliers and risks	3,850	2,049	8,089	853
Provision for bonus	5,447	1,894	7,013	6,905
Leases	958	958	11,435	8,843
Surplus and deficit – Hospital Marcos Moraes	-	-	1,367	1,367
Adjustment to recoverable value of assets	57,335	-	57,335	-
Adjustment to present value and adjustment to fair value	1,935	1,909	12,251	14,215

Funding cost of loans	2,761	2,761	3,306	3,809
Self-regularization (*)	3,606	-	50,845	-
<b>Total</b>	<b>290,062</b>	<b>170,680</b>	<b>513,338</b>	<b>395,177</b>
Lease liabilities	(1,870)	-	(5,248)	(2,596)
<b>Total</b>	<b>288,192</b>	<b>170,680</b>	<b>508,090</b>	<b>392,581</b>

(\*) 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 19. These credits will be offset against the amounts provisioned in the caption of tax obligations, as soon as the Brazilian Federal Revenue Service approves the Company's adherence to said program.

Temporary additions and exclusions

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

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

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

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

Realization estimate	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
2024	-	30,332	-	106,091
2025	53,235	16,515	165,670	44,387
2026	61,801	16,036	81,222	33,520
2027	87,851	15,399	100,396	16,921
2028	26,451	15,400	37,264	31,720
2029 onwards	58,854	76,998	123,538	159,942
<b>Total</b>	<b>288,192</b>	<b>170,680</b>	<b>508,090</b>	<b>392,581</b>

(c) Deferred income tax liabilities – Consolidated

	Consolidated	
	12/31/2024	12/31/2023
Deferred capital gain/loss on property, plant and equipment related to business combinations	7,070	7,070
Deferred tax use of goodwill	34,116	14,567
<b>Total</b>	<b>41,186</b>	<b>21,637</b>

## 29. FINANCIAL INSTRUMENTS

### (a) Financial risk factors

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

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

### (i) Credit risk

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

#### Credit risk exposure

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

	Note	Parent Company		Consolidated	
		12/31/2024	12/31/2023	12/31/2024	12/31/2023
Cash and cash equivalents	4	228,812	41,496	550,744	550,704
Securities	5	1,040,032	270,680	1,467,551	302,194
Derivative instruments	28	39,207	36,951	39,207	36,951
Trade accounts receivable	6	441,540	389,149	2,434,594	1,857,217
Judicial deposits	21	22,571	9,266	66,165	18,634
Sales of ownership interest	9	10,051	9,551	10,975	10,750
Indemnity assets	9	9,426	-	50,084	-
Related parties	29	1,095,803	628,044	20,664	8,007
<b>Total</b>		<b>2,887,442</b>	<b>1,385,137</b>	<b>4,639,984</b>	<b>2,784,457</b>

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

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

#### Trade accounts receivable

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

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

Impairment losses

	Note	Parent Company		Consolidated	
		12/31/2024	12/31/2023	12/31/2024	12/31/2023
Trade accounts receivable	6	456,918	407,141	2,671,922	2,032,053
Provision for expected losses and disallowance	6	(15,378)	(17,992)	(237,328)	(174,836)
		<b>441,540</b>	<b>389,149</b>	<b>2,434,594</b>	<b>1,857,217</b>
<b>% of provision on the balances of trade accounts receivable</b>		<b>3.37%</b>	<b>4.42%</b>	<b>8.88%</b>	<b>8.60%</b>

As of December 31, 2024 and December 31, 2023, the provision for expected credit losses refers mainly to disallowances identified by health insurance plans during the year, and the low expectation of receipt according to the receivable expired period, except for credits guaranteed by legal instruments, as mentioned in Note 07. The Company believes that the provisioned amount and the disclosed expected losses are sufficient for the risks inherent to the receivables.

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

Other financial assets

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

## (ii) Liquidity risk

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

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

	Note	Balance Book value 2024	Total Future flow	Parent Company					
				Future payment flow					
				2025	2026	2027	2028	2029	>2030
Suppliers	14	154,966	154,966	154,966	-	-	-	-	-
Loans and financing	15	1,972,539	3,045,439	562,752	298,866	430,028	370,341	315,478	1,067,974
Debentures	16	1,764,427	2,617,091	230,722	296,121	916,571	254,181	919,496	-
Derivative financial instruments	15	107,046	107,046	125	-	-	-	-	106,921
Partnerships	20	313	1,211	339	872	-	-	-	-
Redemption of shares	20	113	124	124	-	-	-	-	-
Exclusivity right	20	4,990	9,161	1,896	2,740	2,283	1,400	394	448
Dana Farber	20	58,806	71,705	4,941	10,289	11,295	11,295	11,295	22,590
Related parties	29	538,416	597,220	35,785	561,435	-	-	-	-
Accounts payable for acquisitions	19	102,373	166,565	53,023	12,016	13,560	7,341	80,625	-
<b>Total</b>		<b>4,703,876</b>	<b>6,770,404</b>	<b>1,044,549</b>	<b>1,182,339</b>	<b>1,373,737</b>	<b>644,558</b>	<b>1,327,288</b>	<b>1,197,933</b>

	Note	Book Balance in 2024	Total future flow	Consolidated					
				Future payment flow					
				2025	2026	2027	2028	2029	>2030
Suppliers	14	1,019,530	1,019,530	1,019,530	-	-	-	-	-
Loans and financing	15	2,469,099	3,627,598	706,420	665,868	471,591	389,486	321,356	1,072,877
Derivative financial instruments	15	107,046	107,046	125	-	-	-	-	106,921
Debentures	16	2,448,108	3,515,978	515,018	552,663	1,146,706	382,093	919,498	-
Partnerships	20	34,420	36,128	28,762	7,366	-	-	-	-
Exclusivity right	20	29,502	46,318	9,584	13,853	13,519	7,077	1,995	290
Redemption of shares	20	11,289	11,476	-	3,774	3,791	3,911	-	-
Dana Farber	20	58,806	71,705	4,941	10,289	11,295	11,295	11,295	22,590
Related parties	29	43,615	43,615	35,786	7,829	-	-	-	-
Accounts payable for acquisitions	19	432,974	753,217	163,290	157,643	193,326	22,115	79,520	137,323
<b>Total</b>		<b>6,654,389</b>	<b>9,232,611</b>	<b>2,483,456</b>	<b>1,419,285</b>	<b>1,840,228</b>	<b>815,977</b>	<b>1,333,664</b>	<b>1,340,001</b>

## (i) Market risk

Cash flow or fair value risk associated to the interest rate

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

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

Sensitivity analysis of interest

On December 31, 2024, the Company's exposure occurs due to financial assets and liabilities that are subject to the following indicators:

<b>Indexes</b>	<b>Current scenario</b>	<b>Probable Scenario I</b>	<b>Scenario II +25%</b>	<b>Scenario III +50%</b>
CDI rate (p.a.)	12.05%	13.15%	16.44%	19.73%
IGPM rate (p.a.)	6.57%	5.03%	6.29%	7.55%
IPCA Rate (p.a.)	4.90%	5.51%	6.89%	8.27%
TJLP	7.43%	7.97%	9.96%	11.96%

For the sensitivity analysis of interest, the benchmark rates for 2024, reported in Focus report, disclosed by the Central Bank of Brazil (<https://www.bcb.gov.br>) as of January 31, 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:

					<b>Parent Company</b>
<b>Assets</b>	<b>Index</b>	<b>Book value</b>	<b>Probable Scenario I</b>	<b>Scenario II - 25%</b>	<b>Scenario III - 50%</b>
Interbank funds applied	CDI	35,388	35,777	36,941	38,104
Securities	CDI	1,040,032	1,051,472	1,085,663	1,119,854
Sales of ownership interest	CDI	10,051	10,162	10,492	10,822
Related parties	CDI	746,280	754,489	779,023	803,558
		<b>1,831,751</b>	<b>1,851,900</b>	<b>1,912,119</b>	<b>1,972,338</b>
<b>Effect from gain (loss)</b>			<b>20,149</b>	<b>80,368</b>	<b>140,587</b>
					<b>Parent Company</b>
<b>Liabilities</b>	<b>Index</b>	<b>Book value</b>	<b>Probable Scenario I</b>	<b>Scenario II - 25%</b>	<b>Scenario III - 50%</b>
CCB/Working capital	CDI	(263,471)	(266,369)	(275,031)	(283,692)
Cri	CDI	(1,426,534)	(1,442,226)	(1,489,123)	(1,536,020)
Law 4131	CDI	(224,939)	(227,413)	(234,808)	(242,203)
Debentures	CDI	(1,764,427)	(1,783,836)	(1,841,841)	(1,899,847)
Related parties	CDI	(225,365)	(227,844)	(235,252)	(242,663)
FINEP	TJLP	(57,595)	(57,906)	(59,054)	(60,201)
Acquisitions	IPCA	(66,395)	(66,800)	(67,715)	(68,629)
		<b>(4,028,726)</b>	<b>(4,072,394)</b>	<b>(4,202,824)</b>	<b>(4,333,255)</b>
<b>Effect from gain (loss)</b>			<b>(43,668)</b>	<b>(174,098)</b>	<b>(304,529)</b>
<b>Effect from net gain (loss)</b>			<b>(23,519)</b>	<b>(93,730)</b>	<b>(163,942)</b>

		<b>Consolidated</b>			
<b>Assets</b>	<b>Index</b>	<b>Book value</b>	<b>Probable Scenario I</b>	<b>Scenario II - 25%</b>	<b>Scenario III - 50%</b>
Interbank funds applied	CDI	491,693	497,102	513,266	529,430
Securities	CDI	1,467,551	1,483,694	1,531,940	1,580,186
Sales of ownership interest	CDI	10,975	11,096	11,457	11,817
Related parties	CDI	20,664	20,891	21,570	22,250
		<b>1,990,883</b>	<b>2,012,783</b>	<b>2,078,233</b>	<b>2,143,683</b>
<b>Effect from gain (loss)</b>			<b>21,900</b>	<b>87,350</b>	<b>152,800</b>
					<b>Consolidated</b>
<b>Liabilities</b>	<b>Index</b>	<b>Current scenario</b>	<b>Probable Scenario I</b>	<b>Scenario II - 25%</b>	<b>Scenario III - 50%</b>
CCB/Working capital	CDI	(716,491)	(724,372)	(747,927)	(771,482)
Cri	CDI	(1,426,534)	(1,442,226)	(1,489,123)	(1,536,020)
Law 4131	CDI	(224,939)	(227,413)	(234,808)	(242,203)
Financing	CDI	(3,008)	(3,041)	(3,140)	(3,239)
Debentures	CDI	(2,448,108)	(2,475,037)	(2,555,519)	(2,636,000)
Acquisitions	CDI	(24,728)	(25,001)	(25,813)	(26,626)
FINEP	TJLP	(57,595)	(57,906)	(59,054)	(60,201)
Financing	IPCA	(23,167)	(23,308)	(23,627)	(23,947)
Acquisitions	IPCA	(355,342)	(357,510)	(362,404)	(367,299)
CCB/Working capital	IPCA	(941)	(947)	(960)	(973)
Acquisitions	IGPM	(26,916)	(26,501)	(26,840)	(27,178)
		<b>(5,307,769)</b>	<b>(5,363,262)</b>	<b>(5,529,215)</b>	<b>(5,695,168)</b>
<b>Effect from gain (loss)</b>			<b>(55,493)</b>	<b>(221,446)</b>	<b>(387,399)</b>
<b>Effect from net gain (loss)</b>			<b>(33,593)</b>	<b>(134,096)</b>	<b>(234,599)</b>

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	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b><u>Derivative financial assets</u></b>				
<b>Derivatives designated and effective as hedge instruments demonstrated at fair value:</b>				
Interest rate swaps	19,325	-	19,325	-
<b>Derivatives held for trading not assigned at fair value through profit or loss</b>				
Interest rate swaps	19,882	36,951	19,882	36,951
	<b>39,207</b>	<b>36,951</b>	<b>39,207</b>	<b>36,951</b>
<b><u>Derivative financial liabilities</u></b>				
<b>Derivatives designated and effective as hedge instruments demonstrated at fair value:</b>				
Interest rate swaps	(106,002)	-	(106,002)	(1,623)
<b>Derivatives held for trading not assigned at fair value through profit or loss</b>				
Interest rate swaps	(1,044)	-	(1,044)	-
	<b>(107,046)</b>	<b>-</b>	<b>(107,046)</b>	<b>(1,623)</b>

Derivatives designated for hedge accounting

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

Hedge

Company	Classification	Maturity	Index		Reference value	Curve value			Market value (book)			Gain (loss)
			Asset position	Liability position	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	39,910	(33,078)	6,832	39,661	(33,078)	6,583	250
Parent Company	Fair value	03/09/2026	100% USD + 7.36%	100% CDI-CETIP + 1.75%	USD 6,032	39,585	(33,001)	6,584	39,461	(33,000)	6,461	123
Parent Company	Fair value	03/17/2026	100% USD + 7.50%	100% CDI-CETIP + 1.75%	USD 5,979	39,220	(32,904)	6,316	39,187	(32,905)	6,282	34
Parent Company	Fair value	10/15/2030	100% IPCA + 7.1768%	100% CDI-CETIP + 1.60%	BLR 98,257	104,875	(100,772)	4,103	96,568	(100,772)	(4,204)	8,307
Parent Company	Fair value	10/17/2033	100% IPCA + 7.4342%	100% CDI-CETIP + 1.91%	BLR 82,387	87,980	(84,550)	3,430	78,989	(84,551)	(5,562)	8,992
Parent Company	Fair value	10/15/2030	12.60% P.A.	100% CDI-CETIP + 1.58%	BLR 601,762	616,680	(617,101)	(421)	520,864	(617,101)	(96,237)	95,816
						<b>928,250</b>	<b>(901,406)</b>	<b>26,844</b>	<b>814,730</b>	<b>(901,408)</b>	<b>(86,677)</b>	<b>113,522</b>
										<b>Assets</b>	<b>19,326</b>	
										<b>Liabilities</b>	<b>(106,003)</b>	

Amortized cost (not designated)

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	MTM	08/15/2029	IPCA + 6.7040	CDI + 1.1600	194,626	220,298	(203,245)	17,053	211,704	(211,052)	652	16,401	
Parent Company	MTM	08/16/2032	IPCA + 6.8269	CDI + 1.3000	64,163	72,853	(67,039)	5,814	69,630	(70,674)	(1,044)	6,858	
Parent Company	MTM	04/02/2025	100% USD + 7.16%	CDI + 1.8000	85,000	106,961	(87,577)	19,384	107,199	(87,969)	19,230	154	
						<b>343,789</b>	<b>400,112</b>	<b>(357,861)</b>	<b>42,251</b>	<b>388,533</b>	<b>(369,695)</b>	<b>18,838</b>	<b>23,413</b>
										<b>Assets</b>	<b>19,882</b>		
										<b>Liabilities</b>	<b>(1,044)</b>		

## (b) Capital management

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

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

There were no changes in the Group's approach to the management of capital during the twelve-month period ended December 31, 2024. The Group manages capital requirements on an aggregate basis.

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

	<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Total loans and financing (Note 16)	2,469,099	2,398,807
Total derivative financial instruments (Note 29)	67,839	(35,328)
Total debentures (Note 17)	2,448,108	1,744,323
Total accounts payable for acquisition (Note 20)	432,974	592,487
Cash and cash equivalents and securities (Notes 05 and 06)	(2,018,295)	(852,899)
<b>Total net debt</b>	<b>3,399,725</b>	<b>3,847,390</b>
<b>Total shareholders' equity</b>	<b>3,382,425</b>	<b>2,679,371</b>
<b>Total capital (shareholders' equity + net debt)</b>	<b>6,782,150</b>	<b>6,526,761</b>
<b>Financial leverage index - %</b>	<b>50%</b>	<b>59%</b>

## (c) Estimate of fair value through profit or loss

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

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

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

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

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

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

(d) Financial instruments by category

Financial instruments	Measurement	Parent Company			
		Book value	Fair value	Book value	Fair value
		12/31/2024	12/31/2024	12/31/2023	12/31/2023
<b>Financial assets</b>					
Cash and cash equivalents	Amortized cost	228,812	(*)	41,496	(*)
Securities	Amortized cost	1,040,032	(*)	270,680	(*)
Derivative instruments	Fair value (level 2)	39,207	39,207	36,951	36,951
Trade accounts receivable	Amortized cost	441,540	(*)	389,149	(*)
Judicial deposit	Amortized cost	22,571	(*)	9,266	(*)
Sales of ownership interest	Amortized cost	10,051	(*)	9,551	(*)
Related parties	Amortized cost	1,095,803	(*)	628,044	(*)
		<b>2,878,016</b>	<b>-</b>	<b>1,385,137</b>	<b>-</b>
<b>Financial liabilities</b>					
Suppliers	Amortized cost	154,966	(*)	149,766	(*)
Loans and financing	Amortized cost	445,675	404,675	203,009	301,327
Loans and financing	Fair value (level 2)	1,526,864	1,548,482	1,600,925	1,576,584
Debentures	Amortized cost	1,764,427	1,505,116	749,610	754,505
Derivative instruments	Fair value (level 2)	107,046	107,046	-	(*)
Partnerships	Amortized cost	313	(*)	1,341	(*)
Redemption of shares	Amortized cost	113	(*)	113	(*)
Exclusivity right	Amortized cost	4,990	(*)	7,626	(*)
Dana Farber	Amortized cost	58,806	(*)	47,985	(*)
Related parties	Amortized cost	539,366	(*)	377,044	(*)
Accounts payable for acquisitions	Fair value (level 3)	58,924	58,924	103,988	103,988
Accounts payable for acquisitions	Amortized cost	43,449	(*)	364,485	(*)
		<b>4,704,939</b>	<b>-</b>	<b>3,605,892</b>	<b>-</b>
Financial instruments	Measurement	Consolidated			
		Book value	Fair value	Book value	Fair value
		12/31/2024	12/31/2024	12/31/2023	12/31/2023
<b>Financial assets</b>					
Cash and cash equivalents	Amortized cost	550,744	(*)	550,704	(*)
Securities	Amortized cost	1,467,551	(*)	302,195	(*)
Derivative instruments	Fair value (level 2)	39,207	39,207	36,951	36,951
Trade accounts receivable	Amortized cost	2,434,594	(*)	1,857,217	(*)
Judicial deposit	Amortized cost	66,165	(*)	18,634	(*)
Sales of ownership interest	Amortized cost	10,975	(*)	10,750	(*)
Related parties	Amortized cost	20,664	(*)	8,007	(*)
		<b>4,589,900</b>	<b>-</b>	<b>2,784,458</b>	<b>-</b>
<b>Financial liabilities</b>					
Suppliers	Amortized cost	1,019,530	(*)	795,396	(*)
Loans and financing	Amortized cost	942,235	880,157	351,063	908,108
Loans and financing	Fair value (level 2)	1,526,864	1,548,482	2,047,744	1,576,584
Derivative instruments	Fair value (level 2)	107,046	107,046	1,623	1,623
Debentures	Amortized cost	1,674,881	1,320,9068	994,713	1,086,640
Debentures	Amortized cost	773,227	845,148	749,610	754,505
Partnerships	Amortized cost	34,420	(*)	18,311	(*)
Redemption of shares	Amortized cost	11,289	(*)	15,625	(*)
Accounts payable for acquisitions	Amortized cost	227,500	(*)	236,994	(*)
Accounts payable for acquisitions	Fair value (level 3)	205,474	205,474	355,493	355,493
Exclusivity right	Amortized cost	29,502	(*)	48,099	(*)
Dana Farber	Amortized cost	58,806	(*)	47,985	(*)
Related parties	Amortized cost	43,615	(*)	12,365	(*)
		<b>6,654,389</b>	<b>-</b>	<b>5,675,021</b>	<b>-</b>

(\*) Except for the related-party balances, whose nature and conditions are disclosed in Note 30, 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.

### 30. RELATED PARTIES

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

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

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

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

#### 30.1 Related parties (Assets)

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Loans (i)</b>				
<b>Related companies:</b>				
Centro Paulista de Oncologia S.A. (i.b)	11,006	34,163	973	973
Núcleo de Oncologia da Bahia (NOB) (i.a)	100,599	100,168	-	-
Cruz Participações Ltda (Talassa) (i.b)	2,191	1,914	-	-
Centro Mineiro de Infusões S.A. (i.b)	1,000	1,000	-	-
Central de Gestão e Saúde Ltda (i.b)	939	832	-	-
JHSL Consultoria S.A. (i.b)	-	2,538	-	-
Núcleo de Hematologia e Transplante Óssea de MG (i.b)	111	3,000	111	111
Pontus Participações Ltda (i.b)	-	2,910	-	-
Hospital Marcos Moraes (i.b)	94,762	15,144	-	-
Radioterapia Oncoclínicas Rio de Janeiro Ltda. (i.b)	4,477	1,231	-	-
Núcleo de Oncologia de Sergipe S.A. (i.b)	1,679	1,486	-	-
Oncoclínicas Rio de Janeiro S.A. – CTTB (i.b)	73,206	51,431	-	-
Instituto Materno Infantil de Minas Gerais S.A. (i.b)	-	44,917	-	-
Ira Instituto Roberto Alvarenga Ltda. (i.b)	8,310	5,282	-	-
Complexo Hospitalar Uberlândia S.A. (i.b)	137,973	33,980	-	-
UMC Imagem Ltda. (i.b)	8,055	3,712	-	-
Itaigara Memorial Hospital Dia Ltda. (i.b)	2,305	785	-	-
Instituto Oncoclínicas de Ensino (i.d)	13,840	6,923	13,840	6,923
CLION – Clínica de Oncologia Ltda. (i.b)	-	1,471	-	-
CAM – Clínica de Assistência à Mulher Ltda. (i.b)	36,064	18,470	-	-
Instituto de Câncer de Brasília Ltda (i.b)	23,843	13,155	-	-
Centro de Tratamento de Câncer de Brasília S.A. (i.b)	27,065	20,789	-	-
Imunome Clínica de Infusão e Especialidades S.A. (i.b)	1,707	1,503	-	-
Idengene Medicina Diagnóstica S.A. (i.b)	2,378	-	-	-
Centro de Tratamento Radioterápico de Anápolis Ltda (i.b)	232	203	-	-



restated by the CDI + 1.9% p.a. with an average maturity of two (2) years.

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

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

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

### 30.2 Dividends receivable - Parent company

	Parent Company	
	12/31/2024	12/31/2023
<b>Related companies:</b>		
Radioterapia Botafogo S.A.	467	81
Centro Paulista de Oncologia S.A.	4,964	4,964
Centro Mineiro de Infusões S.A.	10,870	10,870
Oncoclínicas Salvador S.A.	352	348
Centro de Tratamento Oncológico S.A.	4,476	-
Oncocentro Imagem Serviços Médicos Ltda.	3,288	9,087
Instituto de Oncologia Ribeirão Preto S.A.	2	35
Oncologia Participações Ltda.	-	151
Hematológica – Clínica de Hematologia S.A.	4,342	3,275
Oncopar Sul Empreendimentos e Participações Ltda.	-	1,483
Centro Brasileiro de Radioterapia Oncologia e Mastologia - CEBROM Ltda.	2,418	2,418
Navarra RJ (Leste Fluminense S.A.)	36,199	7,270
CPO – Centro Paraibano de Oncologia S.A.	465	465
Onco Vida Instituto Especializado de Oncologia Ltda	5,987	2,676
Aliança Instituto de Oncologia Ltda	1,117	1,117
Radiocare Serviços Médicos Especializadas Ltda.	5,219	3,853
Núcleo de Oncologia da Bahia S.A.	142	1,379
CTC Oncologia S.A.	1,002	1,002
Unity Participações S.A.	14,826	9,561
Talassa Oncologia e Participações S.A.	98	-
Ceu De Brasília Participações Sa	5,768	-
Instituto Oncológico de Ribeirão Preto Ltda.	2	-
<b>Total</b>	<b>102,004</b>	<b>60,035</b>

### 30.3 Advance for future capital increase (Assets)

	Parent Company	
	12/31/2024	12/31/2023
<b>Related companies:</b>		
Centro Mineiro de Infusões S.A.	601	18,079
Oncocentro Imagem Serviços Médicos Ltda.	-	9,788
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	-	2,700
Oncobio Serviços de Saúde S.A.	-	2,000
Idengene Medicina Diagnóstica S.A.	2,500	4,711
Centro Oncológico e Tratamentos Especiais Ltda – COTE	1,250	-
Centro Paulista de Oncologia S.A.	40,000	58,340
Nucleo de Oncologia da Bahia S.A.	20,038	-
Pontus Participações	9,034	-
Talassa Oncologia e Participacoes S.A.	-	9,998
CTC Oncologia S.A.	21	21
Unity Participações S.A.	-	7,042
CTR - Centro de Tratamento Radioterápico de Anápolis Ltda.	5,156	4,556
Andromeda Participações Ltda.	6,620	-
Talia Participações Ltda	899	-

Radioterapia Botafogo S.A.	370	-
Núcleo de Hematologia e Transplante de Medula Óssea de Minas Gerais Ltda.	750	-
<b>Total</b>	<b>87,239</b>	<b>117,235</b>

### 30.4 Related parties (Liabilities)

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Loans</b>				
Multihemo Serviços Médicos S.A. (i)	107,931	320,648	-	-
Centro Paulista de Oncologia S.A. (ii)	20,919	4	-	-
Hospital Oncologia Meier S.A.	23	23	-	-
Hematológica Clínica de Hematologia S.A.	12,328	-	-	-
Centro Paraibano de Oncologia S.A.	16,954	-	-	-
Corp Centro de Oncologia de Rio Preto S.A.	15,528	-	-	-
Angará Participações S.A.	9,788	-	-	-
Clínica de Radioterapia e Quimioterapia de Presidente Prudente S.A.	8,213	-	-	-
Instituto de Radioterapia Vitória S.A.	5,948	-	-	-
Talassa Oncologia e Participações S.A.	5,133	-	-	-
Oncohematologia Participações Ltda.	4,142	-	-	-
Serviço de Atendimento Médico e Diagnóstico Ltda.	4,138	-	-	-
Centro Pernambucano de Oncologia S.A.	4,137	-	-	-
Imunomed Especialidades e Clínica de Infusão	3,951	-	-	-
Radioterapia Oncoclínicas Recife Ltda	2,926	-	-	-
Instituto de Hematologia e Oncologia Curitiba Clínica Medica S.A.	3,306	-	-	-
<b>Other liabilities</b>				
Specialized Medical Treatment Company	35,785	-	35,785	-
Núcleo de Oncologia da Bahia S.A. (iv)	34,219	42,745	-	-
Cruz Participações Ltda (Talassa Participações S.A.) (iv)	11,176	14,207	-	-
Navarra RJ (Leste Fluminense S.A.) (iv)	1,441	1,416	-	-
Hematologica Clinica de Hematologia S.A.	1,371	-	-	-
Núcleo de Hematologia e Transplante Óssea de MG	283	-	-	-
Oncoclínicas Centro de Tratamento Oncológico (v)	210,861	-	-	-
Centro Mineiro De Infusões S.A.	10	-	-	-
Hospital Felício Rocho	-	3,298	-	-
SCP operation	7,912	8,729	-	-
Centro De Tratamento Em Radioterapia Ltda.	27	-	-	-
COT - Centro Oncológico do Triangulo S.A.	358	-	-	-
COT - Radioterapia Ltda	69	-	-	-
Reuma Centro de Reumatologia Avançada Ltda (iii)	-	-	2,333	2,333
DMS Participações e Administração Ltda. (iii)	-	-	2,428	1,538
Sinapse Serviços Médicos Ltda (iii)	-	-	3,024	2,794
Tiago Giordani Camicia	-	-	45	-
Oncoclínicas Rio de Janeiro S.A.	6,991	-	-	-
Apportionments payable	2,548	2,697	-	5,700
<b>Total</b>	<b>538,416</b>	<b>393,767</b>	<b>43,615</b>	<b>12,366</b>
<b>Current</b>	<b>35,785</b>	<b>16,723</b>	<b>35,785</b>	<b>-</b>
<b>Non-current</b>	<b>502,631</b>	<b>377,044</b>	<b>7,830</b>	<b>12,366</b>

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

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

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

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

v. 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.

Income (loss) from related party transactions	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Revenue</b>				
Interest on loan	74,079	48,257	3,638	15,993
<b>Expense</b>				
Interest on loan	(20,849)	(49,322)	-	-
Apportionment of expenses	397,686	327,099	-	(3,817)
Costs of services rendered (i.e)	(1,684)	(2,002)	(10,421)	(13,318)

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

### 30.5 Dividends payable

	Consolidated	
	12/31/2024	12/31/2023
Multihemo Serviços Médicos S.A.	1,928	1,928
Núcleo de Oncologia da Bahia S.A.	249	757
Onco Vida Instituto Especializado de Oncologia Clínica S.A.	153	153
Núcleo de Oncologia de Sergipe S.A. (NOS)	844	844
Pro Onco Centro de Tratamento Oncológico S.A.	98	37
Aliança Instituto de Oncologia S.A.	19,263	12,557
Navarra RJ (Leste Fluminense S.A.)	6,230	6,910
Angará Participações S.A.	2,447	1,580
Yukon Participações S.A.	1,493	724
Instituto de Oncologia de Ribeirão Preto S.A.	7	108
COT - Centro Oncológico do Triângulo S.A.	906	909
Oncoclínicas Participações Minas Gerais S.A.	-	52
Baikal Participações S.A.	2,055	492
Instituto de Hematologia e Oncologia de Curitiba S.A. – Clínica Médica	-	496
CECON – Centro Capixaba de Oncologia S.A.	123	228
CTC Oncologia S.A.	1,002	1,002
Centro Paulista De Oncologia S.A.	1	1
Hematológica - Clínica de Hematologia S.A.	51	-
Radiogroup Participações S.A.	38	27
Instituto de Hematologia e Oncologia Curitiba Clínica Médica	148	-
Talassa Oncologia e Participações S.A.	98	-
<b>Total</b>	<b>37,134</b>	<b>28,805</b>

**30.6 Advance for future capital increase (Liabilities)**

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

**30.7 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 December 31, 2024, the management remuneration was R\$ 48,735 (R\$ 40,410 in December 2023) as short-term benefits, such as salaries, charges and others. As long-term benefits, the Company recognized expenses related to the Stock Options program in the amount of R\$ 18,734 (R\$ 31,701 on December 31, 2023). There are no other benefits granted to administrators, such as: (a) post-employment benefits (pensions, other retirement benefits, post-employment life insurance and medical care); (b) long-term benefits (license for years of service and long-term disability benefits); (c) benefits on termination of employment contract.

**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.

<b>Modality</b>	<b>Coverage</b>	<b>Effectiveness</b>
Civil liability	R\$10,000	12/14/2025
Administrative Liability D&O	R\$ 100,000	07/06/2025
E&O professional liability	R\$ 30,000	12/18/2025
Equity	R\$ 1,729,790	12/31/2025

## 32. TRANSACTIONS NOT AFFECTING CASH

### a) Accounts receivable

	Note	Parent Company 12/31/2024	Consolidated 12/31/2024	Parent Company 12/31/2023	Consolidated 12/31/2023
Changes in accounts receivable	7	52,391	577,377	355,887	477,603
Formation (reversal) of allowance for doubtful accounts and disallowance	24	12,097	175,150	8,104	163,248
<b><u>Non-cash effect</u></b>					
Accounts receivable acquired from business combination - Change in opening trial balance		-	28,550	-	23,157
Accounts receivable acquired from business combination		-	-	-	(4,417)
Accounts receivable acquired by merger		-	-	(345,967)	-
<b>Total of changes, less non-cash transactions of accounts receivable</b>		<b>64,488</b>	<b>781,077</b>	<b>18,024</b>	<b>659,590</b>
<b>Statement of cash flow</b>					
Trade accounts receivable		<b>(64,488)</b>	<b>(781,077)</b>	<b>(18,024)</b>	<b>(659,590)</b>

### b) Dividends receivable

	Note	Parent Company 12/31/2024	Consolidated 12/31/2024	Parent Company 12/31/2023	Consolidated 12/31/2023
Changes in balance of dividends receivable	30.2	(13,741)	-	(18,615)	-
<b><u>Non-cash effect</u></b>					
Transfer of dividends receivable to the investment account		35,612	-	(47,024)	-
Dividends acquired by merger		-	-	71,954	-
<b>Total of changes, less non-cash transactions of dividends receivable.</b>		<b>(21,871)</b>	<b>-</b>	<b>6,315</b>	<b>-</b>
<b>Statement of cash flow</b>					
Dividends received		<b>21,871</b>	<b>-</b>	<b>6,315</b>	<b>-</b>

**c) Tax liabilities**

Note	Parent Company	Consolidated	Parent Company	Consolidated
	12/31/2024	12/31/2024	12/31/2023	12/31/2023
19				
Change in the balance of taxes payable	22,690	121,575	15,414	58,888
Tax paid	-	81,817	-	95,976
<b><u>Non-cash effect</u></b>	-	-	-	-
Obligations acquired from business combination	-	-	-	(200)
Offsets of credits	-	38,176	-	(138,262)
Self-regulation	-	(115,394)	-	-
Self-regularization (Indemnifiable installment)	-	(15,670)	-	-
Tax obligations acquired from merger	-	-	(74,910)	-
Taxes due on the exercise of shares	(3,149)	(3,149)	-	-
<b>Total non-cash transaction of tax obligations</b>	<b>19,541</b>	<b>107,356</b>	<b>(59,496)</b>	<b>16,402</b>
<b><u>Statement of cash flow</u></b>				
Tax liabilities	<b>19,541</b>	<b>107,356</b>	<b>(59,496)</b>	<b>16,402</b>

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

Note	Parent Company	Consolidated	Parent Company	Consolidated
	12/31/2024	12/31/2024	12/31/2023	12/31/2023
Changes in property, plant and equipment	34,495	(7,565)	35,717	123,307
Changes in intangible assets	66,019	(440,087)	213,351	276,140
<b>Total change in property, plant and equipment and intangible assets</b>	<b>(100,514)</b>	<b>(447,652)</b>	<b>249,068</b>	<b>399,447</b>
Depreciation of fixed assets	12	17,602	106,033	9,366
			84,830	

Amortization of intangible assets	13	64,826	135,554	35,837	97,242
Write-off of property, plant and equipment and intangible assets	12	1,437	4,520	1,455	2,602
Adjustment to recoverable value		149,427	796,069	-	-
Goodwill realized on the sale of investments		-	3,421	-	-

**Non-cash effect**

Intangible assets and exclusivity right payable		-	-	6,704	(20,837)
Intangible assets - partnership	13	-	(348,028)	-	(98,625)
Machinery and equipment acquired in installments		-	(24,143)	-	(33,833)
Other goodwill operations		-	(573)	-	(83,076)
Interest capitalization		-	(3,245)	-	(12,428)
Goodwill - business combination	4	-	-	-	(19,870)
Exchange-rate change	13	-	(7,711)	-	2,423
Property, plant and equipment and intangible assets acquired through merger		(109,455)	-	(227,877)	-
Property, plant and equipment acquired from business combination		-	-	-	(6,180)
<b>Total of changes, less non-cash transactions of property, plant and equipment and intangible assets</b>		<b>77,864</b>	<b>214,244</b>	<b>74,553</b>	<b>311,695</b>

**Statement of cash flow**

Acquisition of property, plant and equipment	12	8,421	119,779	11,867	156,102
Acquisition of intangible assets	13	69,443	94,465	62,686	155,593
		<b>77,864</b>	<b>214,244</b>	<b>74,553</b>	<b>311,695</b>

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

	Note	Parent Company 12/31/2024	Consolidated 12/31/2024	Parent Company 12/31/2023	Consolidated 12/31/2023
Changes in the balance of advance for future capital increase – Assets	-	(29,996)	-	(232,568)	-
<b><u>Non-cash effect</u></b>					
Transfer from Advance for future capital increase to investment		492,271	-	550,980	-
Other		-	-	(4,124)	-
<b>Total advance for future capital interest non-cash transaction carried out</b>		<b>462,275</b>	<b>-</b>	<b>314,288</b>	<b>-</b>



**g) Social charges**

	<b>Parent Company</b>	<b>Consolidated</b>	<b>Parent Company</b>	<b>Consolidated</b>
<b>Note</b>	<b>12/31/2024</b>	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2023</b>
Change in the balance of social charges	15,814	33,188	24,095	33,595
Expenses with share-based payments	(4,046)	(4,046)	(4,762)	(4,762)
<b><u>Non-cash effect</u></b>				
Obligations acquired from business combination	-	-	-	(377)
Phantom liquidated with delivery of shares	-	-	-	(395)
Social charges acquired from business combination - Change in Opening trial balances	-	-	-	(395)
Social chargers acquired from mergers	(2,539)	-	(2,708)	-
<b>Total non-cash transaction of social charges carried out</b>	<b>9,229</b>	<b>29,142</b>	<b>16,625</b>	<b>28,061</b>
<b><u>Statement of cash flow</u></b>				
Social charges	<b>9,229</b>	<b>29,142</b>	<b>16,625</b>	<b>28,061</b>

### 33. SUBSEQUENT EVENTS

On January 24, 2025, the Rio de Janeiro Municipal Finance Department assessed CEON for allegedly underpaying the Services Tax (ISS). The total amount involved in the assessment is R\$ 60,917, consisting of R\$ 24,303 in principal, R\$ 29,324 in fines and R\$ 31,006 in interest. An administrative challenge sponsored by Pinheiro Neto Advogados has been filed and the chances of success are 70%. The appeal is currently awaiting judgment and, in the meantime, the charges have been suspended.

On February 25, 2025, the Company's Board of Directors approved the acquisition of up to 37,500 outstanding debentures of the 1<sup>st</sup> series of the 9<sup>th</sup> issue by the Company, in the amount of up to R\$ 37,500; up to thirty-seven thousand five hundred (37,500) outstanding debentures of the 2<sup>nd</sup> series of the 9<sup>th</sup> issue, in the amount of up to R\$ 37,500; and up to 75,000 outstanding debentures of the 11<sup>th</sup> issue, in the amount of up to R\$ 75,000. The acquisition refers to the debentures object of the Private Deed Instrument of the 9<sup>th</sup> Issue of Simple Debentures, Not Convertible into Shares, of the Unsecured Type, in two (2) Series, for Public Placement, with Restricted Efforts, of Oncoclínicas do Brasil Serviços Médicos S.A. entered into on October 27, 2022, and the Private Deed Instrument of the 11<sup>th</sup> Issue of Simple Debentures, Not Convertible into Shares, of the Unsecured Type, in a Single Series, for Public Placement, of Oncoclínicas do Brasil Serviços Médicos S.A. entered into on March 15, 2024.

At an Extraordinary General Meeting held on February 28, 2025, the Company approved the merger of Céu de Brasília Participações S.A. by the parent company and the partial spin-offs of Cetro - Centro de Tratamento Ltda. and AIO - Instituto de Câncer de Brasília Ltda., with the transfer of the spun-off net assets to the Company.

On the same date, the Company, as the sole shareholder of Céu, and the shareholders of Cetro and AIO also approved the transaction. As described in the Protocol and Justification, the measure aims to optimize the group's capital structure and management, increase operational efficiency and improve the allocation of resources.

On March 21, 2025, the Company received correspondence from the representatives of Josephina Fundo de Investimento em Participações and GLQ Broad Street Holdings Ltd. and from Josephina Fundo de Investimento em Participações III and Centaurus Brazil TRS LLC informing that Josephina I made a private sale of 102,914,808 common shares issued by the Company (corresponding to 15.79% of the Company's total capital) to Josephina III, which currently holds 207,498,778 shares issued by Oncoclínicas (equivalent to 31.83% of the Company's total capital).

The Company was also informed that GLQ Broad Street has entered into a derivative financial settlement instrument (total return swap), which gives it economic exposure (long position) equivalent to one hundred and two million, nine hundred and fourteen thousand, eight hundred and eight (102,914,808) shares issued by the Company (which corresponds to 15.79% of the total capital of Oncoclínicas) and that Centaurus TRS entered into a derivative financial settlement instrument (total return swap), which gives it economic exposure (short position) equivalent to one hundred and two million, nine hundred and fourteen thousand, eight hundred and eight (102,914,808) shares issued by the Company (which corresponds to 15.79% of the total capital of Oncoclínicas).

Josephina II Fundo de Investimento em Participações, which is an investment vehicle of the Goldman Sachs group, retained thirty-two million, three hundred and eighty-four thousand, seven hundred and thirty-four (32,384,734) shares issued by Oncoclínicas (equivalent to 4.96% of the company's total capital).

On March 27, 2025, Oncoclínicas do Brasil Serviços Médicos S.A. signed a commercial collaboration with Hapvida NotreDame to offer outpatient oncology care. This initiative will benefit over 600,000 lives in the metropolitan region of São Paulo and has the potential to expand to the interior of the state, as well as other regions such as Minas Gerais, Rio de Janeiro, Rio Grande do Sul and Paraná in the coming months. This commercial collaboration also includes radiotherapy services throughout the country and stands out for its innovative nature, combining Oncoclínicas' expertise in oncology with Hapvida NotreDame's integrated care model.