Quarterly Financial Information - ITR

Diagnósticos da America S.A.

June 30, 2013

Contents

Company data / Capital Composition

Number of shares (Units)	Current quarter 6/30/2013
Paid-in capital	
Common shares	311,803,015
Preferred shares	0
Total	311,803,015
Treasury shares	
Common shares	1,159,035
Preferred shares	0
Total	1,159,035

Company Data / Cash Earnings

Event	Approval	Earnings	Initial Payment	Share	Class of Share	Earnings per share (Reais / Share)
Annual General Meeting	4/22/2013	Dividends	6/20/2013	Common		0.06600

Individual Quarterly Financial Information / Statement of Financial Position – Assets

(R$ thousand)

Code	Description	Current year 6/30/2013	Previous year 12/31/2012
1	Total assets	4,118,922	4,058,267
1.01	Current assets	707,882	663,079
1.01.01	Cash and cash equivalents	162,598	152,546
1.01.03	Accounts receivable	400,109	354,812
1.01.03.01	Trade accounts receivable	400,109	354,812
1.01.04	Inventories	37,120	39,460
1.01.06	Taxes recoverable	82,394	82,042
1.01.06.01	Current taxes recoverable	82,394	82,042
1.01.07	Prepaid expenses	1,038	789
1.01.08	Other current assets	24,623	33,430
1.01.08.03	Other	24,623	33,430
1.01.08.03.20	Other receivables	24,623	33,430
1.02	Non-current assets	3,411,040	3,395,188
1.02.01	Long-term receivables	139,677	154,430
1.02.01.01	Marketable securities at fair value	45,873	46,803
1.02.01.01.01	Marketable securities	45,873	46,803
1.02.01.07	Prepaid expenses	707	982
1.02.01.08	Receivables from related parties	0	15,500
1.02.01.08.02	Receivables from subsidiaries	0	15,500
1.02.01.09	Other non-current assets	93,097	91,145
1.02.01.09.04	Judicial deposits	93,069	91,117
1.02.01.09.05	Other non-current assets	28	28
1.02.02	Investments	437,905	401,915
1.02.02.01	Equity interest	437,279	401,554
1.02.02.01.02	Investments in subsidiaries	437,279	401,554
1.02.02.02	Investment properties	626	361
1.02.02.02.20	Others	626	361
1.02.03	Property and equipment	534,175	539,808
1.02.04	Intangible assets	2,299,283	2,299,035
1.02.04.01	Intangible assets	2,299,283	2,299,035

Individual Quarterly Financial Information / Statement of Financial Position– Liabilities

(R$ thousand)

Code	Description	Current year 6/30/2013	Previous year 12/31/2012
2	Total liabilities	4,118,922	4,058,267
2.01	Current liabilities	582,967	312,742
2.01.01	Social security and labor liabilities	88,884	59,409
2.01.02	Trade accounts payable	59,514	54,714
2.01.03	Tax liabilities	11,312	9,608
2.01.04	Loans and financing	321,255	91,325
2.01.04.01	Loans and financing	12,824	16,840
2.01.04.02	Debentures	308,431	74,485
2.01.05	Other liabilities	102,002	97,686
2.01.05.02	Other	102,002	97,686
2.01.05.02.01	Dividends and interest on equity payable	5	20,235
2.01.05.02.04	Taxes in installments	1,256	2,370
2.01.05.02.05	Accounts payable for acquisition of subsidiaries	1,633	1,598
2.01.05.02.06	Capital deficiency of subsidiaries	33,480	26,130
2.01.05.02.07	Financial instruments	56	763
2.01.05.02.08	Other payables	65,572	46,590
2.02	Non-current liabilities	870,335	1,138,715
2.02.01	Loans and financing	658,008	895,811
2.02.01.01	Loans and financing	6,216	11,312
2.02.01.02	Debentures	651,792	884,499
2.02.02	Other liabilities	68,525	68,440
2.02.02.02	Other	68,525	68,440
2.02.02.02.03	Taxes in installments	9,584	10,022
2.02.02.02.04	Accounts payable for acquisition of subsidiaries	54,908	57,002
2.02.02.02.05	Financial instruments	17	470
2.02.02.02.06	Other payables	4,016	946
2.02.03	Deferred taxes	62,111	45,538
2.02.03.01	Deferred income and social contribution taxes	62,111	45,538
2.02.04	Provisions	81,691	128,926
2.02.04.01	Provisions for tax, civil and labor risks	81,691	128,926
2.03	Equity	2,665,620	2,606,810
2.03.01	Paid-in capital	2,234,135	2,234,135
2.03.02	Capital reserves	48,569	48,171
2.03.02.02	Special reserve for goodwill on merger	65,427	65,427
2.03.02.04	Granted options	1,759	1,361
2.03.02.05	Treasury shares	-18,617	-18,617
2.03.04	Revenue reserves	322,978	322,933
2.03.04.01	Legal reserve	23,563	23,563
2.03.04.05	Retained profit reserve	299,146	299,101
2.03.04.08	Additional proposed dividend	269	269
2.03.05	Retained earnings	58,681	0
2.03.06	Other comprehensive income	1,257	1,571

Individual Quarterly Financial Information financial Statements / Statement of Income

(R$ thousand)

Code	Description	Current quarter 4/1/2013 to 6/30/2013	Accumulated current year 1/1/2013 to 6/30/2013	Previous quarter 4/1/2012 to 6/30/2012	Accumulated previous year 1/1/2012 to 6/30/2012
3.01	Revenue from products sold and/or services rendered	457,493	869,695	400,486	793,309
3.02	Cost of products sold and/or services rendered	-317,897	-603,970	-276,099	-532,970
3.03	Gross Profit	139,596	265,725	124,387	260,339
3.04	Operating income/expenses	-82,148	-160,836	-69,812	-129,295
3.04.02	General and administrative expenses	-94,156	-189,227	-80,202	-167,502
3.04.04	Other operating income	-131	-70	507	708
3.04.06	Equity pickup	12,139	28,461	9,883	37,499
3.05	Income before financial income/expenses and taxes	57,448	104,889	54,575	131,044
3.06	Financial income/expenses	-9,880	-29,635	-26,164	-58,224
3.06.01	Financial income	24,020	29,196	8,723	18,878
3.06.02	Financial expenses	-33,900	-58,831	-34,887	-77,102
3.07	Income before income and social contribution taxes	47,568	75,254	28,411	72,820
3.08	Income and social contribution taxes	-12,409	-16,573	-5,130	-13,169
3.08.02	Deferred	-12,409	-16,573	-5,130	-13,169
3.09	Net income from continuing operations	35,159	58,681	23,281	59,651
3.11	Net income for the period	35,159	58,681	23,281	59,651
3.99	Earnings per share (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0.11318	0.18890	0.07494	0.19202
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	0.11306	0.18870	0.07493	0.19198

Individual Quarterly Financial Information / Statement of Comprehensive Income

(R$ thousand)

Code	Description	Current quarter 4/1/2013 to 6/30/2013	Accumulated current year 1/1/2013 to 6/30/2013	Previous quarter 4/1/2012 to 6/30/2012	Accumulated previous year 1/1/2012 to 6/30/2012
4.01	Net income for the period	35,159	58,681	23,281	59,651
4.03	Comprehensive income for the period	35,159	58,681	23,281	59,651

Individual Quarterly Financial Information / Statement of Cash Flows

(R$ thousand)

Code	Description	Accumulated current year 1/1/2013 to 6/30/2013	Accumulated previous year 1/1/2012 to 6/30/2012
6.01	Net cash from operating activities	123,556	143,232
6.01.01	Cash from operations	142,610	181,238
6.01.01.01	Net income for the period	58,681	59,651
6.01.01.02	Depreciation and amortization	66,016	51,681
6.01.01.03	Restatement of contingencies	5,423	3,221
6.01.01.04	Deferred taxes	16,573	13,169
6.01.01.05	Restatement of interest and exchange variation on loans	39,910	49,455
6.01.01.06	Gain on sale of property and equipment	2,043	3,015
6.01.01.07	Stock-option plan granted	399	1,079
6.01.01.08	Equity pickup	-28,461	-37,499
6.01.01.09	Loss on Capital Equity Interest	186	343
6.01.01.10	Provision for disallowance and default	-18,160	37,123
6.01.02	Changes in assets and liabilities	-19,054	-38,006
6.01.02.01	Increase in trade accounts receivable and other receivables	-27,137	-43,840
6.01.02.02	Decrease in inventories	2,340	14,041
6.01.02.03	Decrease in other current assets	3,645	30,362
6.01.02.04	Increase in other non-current assets	-1,009	-9,492
6.01.02.05	Increase (decrease) in trade accounts payable	6.148	-9,914
6.01.02.06	Decrease in accounts payable and provisions	-3,041	-19,163
6.02	Net cash used in investing activities	-44,061	-60,475
6.02.01	Additions to property and equipment	-47,922	-95,823
6.02.02	Additions to intangible assets	-16,100	-6,599
6.02.08	Interest on equity received	19,961	41,947
6.03	Net cash used in financing activities	-69,443	-201,203
6.03.02	Payment of loans	-9,864	-110,645
6.03.07	Dividends and interest on equity reserve paid	-20,500	-36,401
6.03.08	Interest paid	-39,079	-54,157
6.05	Increase (decrease) in cash and cash equivalents	10,052	-118,446
6.05.01	At beginning of period	152,546	156,978
6.05.02	At end of period	162,598	38,532

Individual Quarterly Financial Information / Statement of Changes in Equity – 1/1/2013 to 6/30/2013

(R$ thousand)

Code	Description	Paid-in Capital	Capital Reserve – Granted options and treasury shares	Income reserve	Retained earnings	Other comprehensive income	Equity
5.01	Opening balances	2,234,135	48,171	322,933	0	1,571	2,606,810
5.03	Adjusted opening balances	2,234,135	48,171	322,933	0	1,571	2,606,810
5.04	Transactions with shareholders	0	398	0	0	0	398
5.04.03	Granted options	0	398	0	0	0	398
5.05	Other comprehensive income	0	0	0	58,681	0	58,681
5.05.01	Net Income for the period	0	0	0	58,681	0	58,681
5.06	Internal changes in shareholders' equity	0	0	45	0	-314	-269
5.06.04	Depreciation of deemed cost	0	0	314	0	-314	0
5.06.05	Additional dividends Paid	0	0	-269	0	0	-269
5.07	Closing balances	2,234,135	48,569	322,978	58,681	1,257	2,665,620

Individual Quarterly Financial Information / Statement of Changes in Equity – 1/1/2012 to 6/30/2012

(R$ thousand)

Code	Description	Paid-in Capital	Capital Reserve – Granted options and treasury shares	Income reserve	Retained rarnings	Other comprehensive income	Equity
5.01	Opening balances	2,234,135	46,810	259,204	0	2,199	2,542,348
5.03	Adjusted opening balances	2,234,135	46,810	259,204	0	2,199	2,542,348
5.04	Transactions with shareholders	0	1,079	-1,858	0	0	-779
5.04.03	Granted options	0	1,079	0	0	0	1,079
5.04.06	Dividends	0	0	-1,858	0	0	-1,858
5.05	Other comprehensive income	0	0	0	59,651	0	59,651
5.05.01	Net income for the period	0	0	0	59,651	0	59,651
5.06	Internal changes in shareholders' equity	0	0	314	0	-314	0
5.06.04	Depreciation of deemed cost	0	0	314	0	-314	0
5.07	Closing balances	2,234,135	47,889	257,660	59,651	1,885	2,601,220

Individual Quarterly Financial Information / Statement of Value Added

(R$ thousand)

Code	Description	Accumulated current year 1/1/2013 to 6/30/2013	Accumulated previous year 1/1/2012 to 6/30/2012
7.01	Revenue	958,991	877,801
7.01.01	Sales of goods, products and services	959,091	877,109
7.01.02	Other revenue	-70	708
7.01.04	(Reversal of) allowance for doubtful accounts	-30	-16
7.02	Inputs acquired from third parties	-450,094	-410,018
7.02.01	Cost of products, goods and services sold	-332,217	-253,828
7.02.02	Materials, energy, third-party services and other	-117,877	-156,190
7.03	Gross value added	508,897	467,783
7.04	Retentions	-66,016	-51,681
7.04.01	Depreciation, amortization and depletion	-66,016	-51,681
7.05	Net value added produced	442,881	416,102
7.06	Transferred value added received	57,657	56,377
7.06.01	Equity pickup	28,461	37,499
7.06.02	Financial income	29,196	18,878
7.07	Total value added to be distributed	500,538	472,479
7.08	Distribution of value added	500,538	472,479
7.08.01	Personnel	218,016	190,253
7.08.02	Taxes, fees and contributions	114,758	101,115
7.08.03	Debt remuneration	109,083	121,460
7.08.04	Equity remuneration	58,681	59,651
7.08.04.03	Retained profits	58,681	59,651

Consolidated Quarterly Financial Information / Statement of Financial Position – Assets

(R$ thousand)

Code	Description	Current year 6/30/2013	Previous year 12/31/2012
1	Total assets	4,324,914	4,272,175
1.01	Current assets	1,055,397	993,438
1.01.01	Cash and cash equivalents	206,726	228,519
1.01.02	Marketable securities	29,745	31,953
1.01.02.01	Marketable securitiesat fair value	29,745	31,953
1.01.02.01.01	Securities for trading	29,745	31,953
1.01.03	Accounts receivable	571,346	498,455
1.01.03.01	Trade accounts receivable	571,346	498,455
1.01.04	Inventories	57,588	61,442
1.01.06	Taxes recoverable	156,191	138,462
1.01.06.01	Current taxes recoverable	156,191	138,462
1.01.07	Prepaid expenses	1,172	979
1.01.08	Other current assets	32,629	33,628
1.01.08.03	Other	32,629	33,628
1.01.08.03.20	Other receivables	32,629	33,628
1.02	Non-current assets	3,269,517	3,278,737
1.02.01	Long-term receivables	217,095	214,305
1.02.01.01	Marketable securities at fair value	57,037	57,635
1.02.01.01.01	Securities for trading	57,037	57,635
1.02.01.06	Deferred taxes	59,499	57,002
1.02.01.06.01	Deferred income and social contribution taxes	59,499	57,002
1.02.01.07	Prepaid expenses	707	982
1.02.01.09	Other non-current assets	99,852	98,686
1.02.01.09.04	Judicial deposits	97,269	95,274
1.02.01.09.05	Other non-current assets	2,583	3,412
1.02.02	Investments	778	516
1.02.02.02	Investment Properties	778	516
1.02.02.02.01	Other	778	516
1.02.03	Property and equipment	704,882	716,474
1.02.04	Intangible assets	2,346,762	2,347,442
1.02.04.01	Intangible assets	2,346,762	2,347,442

Consolidated Quarterly Financial Information / Statement of Financial Position – Liabilities

(R$ thousand)

Code	Description	Current year 6/30/2013	Previous year 12/31/2012
2	Total liabilities	4,324,914	4,272,175
2.01	Current liabilities	665,048	400,966
2.01.01	Social security and labor liabilities	114,712	81,191
2.01.02	Trade accounts payable	87,583	84,429
2.01.03	Tax liabilities	38,630	30,335
2.01.04	Loans and financing	336,420	119,005
2.01.04.01	Loans and financing	27,989	44,520
2.01.04.02	Debentures	308,431	74,485
2.01.05	Other liabilities	87,703	86,006
2.01.05.02	Other	87,703	86,006
2.01.05.02.01	Dividends and Interest equity payable	5	20,235
2.01.05.02.04	Taxes in installments	4,573	4,820
2.01.05.02.05	Accounts payable for acquisition of subsidiaries	1,633	1,598
2.01.05.02.07	Financial instruments	56	763
2.01.05.02.20	Other accounts payable	81,436	58,590
2.02	Non-current liabilities	993,813	1,264,017
2.02.01	Loans and financing	752,450	987,376
2.02.01.01	Loans and financing	100,658	102,877
2.02.01.02	Debentures	651,792	884,499
2.02.02	Other liabilities	94,243	97,260
2.02.02.02	Other	94,243	97,260
2.02.02.02.03	Taxes in installments	24,138	28,010
2.02.02.02.04	Accounts payable for acquisition of subsidiaries	66,072	67,834
2.02.02.02.05	Financial instruments	17	470
2.02.02.02.20	Other accounts payable	4,016	946
2.02.03	Deferred taxes	62,111	47,130
2.02.03.01	Deferred income and social contribution taxes	62,111	47,130
2.02.04	Provisions	85,009	132,251
2.02.04.01	Provisions for tax, civil and labor risks	85,009	132,251
2.03	Consolidated equity	2,666,053	2,607,192
2.03.01	Paid-in capital	2,234,135	2,234,135
2.03.02	Capital reserves	48,569	48,171
2.03.02.02	Special reserve for goodwill on merger	65,427	65,427
2.03.02.04	Granted options	1,759	1,361
2.03.02.05	Treasury Shares	-18,617	-18,617
2.03.04	Income reserves	322,978	322,933
2.03.04.01	Legal reserve	23,563	23,563
2.03.04.05	Retained income reserve	299,146	299,101
2.03.04.08	Additional proposed dividend	269	269
2.03.05	Retained Earnings	58,681	0
2.03.06	Other comprehensive income	1,257	1,571
2.03.09	Non-controlling interest	433	382

Consolidated Quarterly Financial Information / Statement of Income

(R$ thousand)

Code	Description	Current quarter 4/1/2013 to 6/30/2013	Accumulated current year 1/1/2013 to 6/30/2013	Previous quarter 4/1/2012 to 6/30/2012	Accumulated previous year 1/1/2012 to 6/30/2012
3.01	Revenue from products sold and/or services rendered	631,333	1,212,920	571,619	1,128,312
3.02	Cost of products sold and/or services rendered	-434,153	-836,763	-385,648	-745,865
3.03	Gross profit	197,180	376,157	185,971	382,447
3.04	Operating income/expenses	-124,110	-245,813	-118,573	-224,927
3.04.02	General and administrative expenses	-125,705	-247,804	-119,288	-226,216
3.04.04	Other operating income	1,595	1,991	715	1,289
3.05	Profit before financial income/expenses and taxes	73,070	130,344	67,398	157,520
3.06	Financial income/expenses	-18,100	-39,094	-33,635	-66,070
3.06.01	Financial income	26,414	34,467	13,558	30,085
3.06.02	Financial expenses	-44,514	-73,561	-47,193	-96,155
3.07	Income before income and social contribution taxes	54,970	91,250	33,763	91,450
3.08	Income and social contribution taxes	-19,798	-32,518	-10,614	-31,887
3.08.01	Current	-11,118	-20,034	-5,486	-15,236
3.08.02	Deferred	-8,680	-12,484	-5,128	-16,651
3.09	Net income from continuing operations	35,172	58,732	23,149	59,563
3.11	Consolidated net income for the period	35,172	58,732	23,149	59,563
3.11.01	Attributed to controlling shareholders	35,159	58,681	23,281	59,651
3.11.02	Attributed to non-controlling shareholders	13	51	-132	-88
3.99	Earnings per share (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0.11322	0.18907	0.07494	0.19202
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	0.11310	0.18886	0.07493	0.19198

Consolidated Quarterly Financial Information / Statement of Comprehensive Income

(R$ thousand)

Code	Description	Current quarter 4/1/2013 to 6/30/2013	Accumulated current year 1/1/2013 to 6/30/2013	Previous quarter 4/1/2012 to 6/30/2012	Accumulated previous year 1/1/2012 to 6/30/2012
4.01	Consolidated net income for the period	35,172	58,732	23,149	59,563
4.03	Consolidated other comprehensive income for the period	35,172	58,732	23,149	59,563
4.03.01	Attributed to controlling shareholders	35,159	58,681	23,281	59,651
4.03.02	Attributed to non-controlling shareholders	13	51	-132	-88

Consolidated Quarterly Financial Information / Statement of Cash Flows

(R$ thousand)

Code	Description	Accumulated current year 1/1/2013 to 6/30/2013	Accumulated previous year 1/1/2012 to 6/30/2012
6.01	Net cash from operating activities	138,147	148,848
6.01.01	Cash from operations	194,376	247,702
6.01.01.01	Net income for the period	58,732	59,651
6.01.01.02	Depreciation and amortization	79,559	67,922
6.01.01.03	Restatement of contingencies	5,423	3,221
6.01.01.04	Deferred taxes	12,484	16,651
6.01.01.05	Restatement of interest and exchange variation on loans	50,438	59,605
6.01.01.06	Gain on sale of property and equipment	2,151	4,131
6.01.01.07	Non-controlling interest	0	-276
6.01.01.08	Stock-option plan granted	399	1,079
6.01.01.09	Restatement of interest and exchange variation on marketable securities	-597	-3,444
6.01.01.10	Provision for disallowance and default	-14,213	39,162
6.01.02	Changes in assets and liabilities	-40,935	-90,247
6.01.02.01	Increase in accounts receivable and other receivables	-58,678	-61,569
6.01.02.02	Decrease in inventories	3,854	14,728
6.01.02.03	Increase in other current assets	-14,043	-20,545
6.01.02.04	Increase in other non-current assets	-650	-21,513
6.01.02.05	Increase (decrease) in trade accounts payable	4,047	-9,476
6.01.02.06	Increase in accounts payable and provisions	24,535	8,128
6.01.03	Other	-15,294	-8,607
6.01.03.02	Income and social contribution taxes paid	-15,294	-8,607
6.02	Net cash used in investing activities	-70,332	-124,628
6.02.01	Additions to property and equipment	-54,072	-117,771
6.02.02	Additions to intangible assets	-16,260	-6,857
6.03	Net cash used in financing activities	-89,608	-170.106
6.03.01	Loans granted	202	45,081
6.03.02	Payment of loans	-25,451	-120,315
6.03.06	Dividends and interest on equity reserve paid	-20,500	-36,401
6.03.07	Interest paid	-43,859	-58,471
6.05	Decrease in cash and cash equivalents	-21,793	-145,886
6.05.01	At beginning of period	228,519	249,945
6.05.02	At end of period	206,726	104,059
6.01	Net cash from operating activities	138,147	148,848

Consolidated Quarterly Financial Information / Statement of Changes in Equity– 1/1/2013 to 6/30/2013

(R$ thousand)

Code	Description	Paid-in Capital	Capital Reserve – Granted options and treasury shares	Income reserve	Retained earnings	Other comprehensive income	Equity	Non-controlling interest	Consolidated Equity
5.01	Opening balances	2,234,135	48,171	322,933	0	1,571	2,606,810	382	2,607,192
5.03	Adjusted opening balances	2,234,135	48,171	322,933	0	1,571	2,606,810	382	2,607,192
5.04	Transaction with shareholders	0	398	0	0	0	398	0	398
5.04.03	Granted options	0	398	0	0	0	398	0	398
5.05	Total comprehensive income	0	0	0	58,681	0	58,681	51	58,732
5.05.01	Net income for the period	0	0	0	58,681	0	58,681	51	58,732
5.06	Internal changes in equity	0	0	45	0	-314	-269	0	-269
5.06.04	Depreciation of deemed cost	0	0	314	0	-314	0	0	0
5.06.05	Additional dividends paid	0	0	-269	0	0	-269	0	-269
5.07	Closing balances	2,234,135	48,569	322,978	58,681	1,257	2,665,620	433	2,666,053

Consolidated Quarterly Financial Information / Statement of Changes in Equity– 1/1/2012 to 6/30/2012

(R$ thousand)

Code	Description	Paid-in Capital	Capital Reserve – Granted options and treasury shares	Income reserve	Retained Earnings	Other comprehensive income	Equity	Non-controlling interest	Consolidated equity
5.01	Opening balances	2,234,135	46,810	259,204	0	2,199	2,542,348	-328	2.542.020
5.03	Adjusted opening balances	2,234,135	46,810	259,204	0	2,199	2,542,348	-328	2.542.020
5.04	Transaction with shareholders	0	1,079	-1,858	0	0	-779	0	-779
5.04.03	Granted Options	0	1,079	0	0	0	1,079	0	1,079
5.04.06	Dividends	0	0	-1,858	0	0	-1,858	0	-1,858
5.05	Total comprehensive income	0	0	0	59,651	0	59,651	-276	59.375
5.05.01	Net income for the period	0	0	0	59,651	0	59,651	-88	59.563
5.05.02	Other comprehensive income	0	0	0	0	0	0	-188	-188
5.05.02.06	Participation of non-controlling	0	0	0	0	0	0	-188	-188
5.06	Internal changes in shareholders' equity	0	0	314	0	-314	0	0	0
5.06.04	Depreciation of deemed cost	0	0	314	0	-314	0	0	0
5.07	Closing balances	2,234,135	47,889	257,660	59,651	1,885	2,601,220	-604	2.600.616

Consolidated Quarterly Financial Information / Statement of Value Added

(R$ thousand)

Code	Description	Accumulated current year 1/1/2013 to 6/30/2013	Accumulated previous year 1/1/2012 to 6/30/2012
7.01	Revenue	1,340,873	1,234,360
7.01.01	Sale of goods, products and services	1,338,952	1,233,087
7.01.02	Other revenue	1,991	1,289
7.01.04	Reversal of allowance for doubtful accounts	-70	-16
7.02	Inputs acquired from third parties	-638,048	-558,557
7.02.01	Cost of products, goods and services sold	-467,361	-372,673
7.02.02	Materials, energy, third-party services and others	-170,687	-185,884
7.03	Gross value added	702,825	675,803
7.04	Retentions	-79,559	-67,922
7.04.01	Depreciation, amortization and depletion	-79,559	-67,922
7.05	Net value added produced	623,266	607,881
7.06	Transferred value added received	34,467	30,085
7.06.02	Financial income	34,467	30,085
7.07	Total value added to be distributed	657,733	637,966
7.08	Distribution of value added	657,733	637,966
7.08.01	Personnel	295,817	270,589
7.08.02	Taxes, fees and contributions	168,824	157,713
7.08.03	Debt remuneration	134,360	150,101
7.08.04	Equity remuneration	58,732	59,563
7.08.04.03	Retained profits for the periods	58,681	59,651
7.08.04.04	Non-controlling interest	51	-88

Comments on the Company's Performance

Dear Shareholders,

We recorded a strong growth in the second quarter of 2013. Although the Brazilian economy is slowing down, and fewer jobs have been created, we managed to expand all business lines, evidence that the initiatives we took in 2012 were effective. For the first time in our history, we exceeded 5,000 laboratories serviced in the Support line, and we have achieved revenue of nearly R$ 700 million in this quarter. We have further managed to meet the record in processing of clinical analysis examinations.

We remain focused in ensuring a new rhythm to our organic growth, in strengthening all business segments wherein we operate, in improving the quality of our service, in reinforcing our know-how and technical quality, in addition to intensifying the alignment of our people with DASA Culture, and reducing employee turnover. Consequently, we believe that the Company is moving forward to reach its goal of global recognition in quality and efficiency in the diagnostic medicine sector, providing services to all segments of the population and duly compensating its shareholders.

Gross operating revenue

The consolidated gross revenue of DASA for second quarter of 2013 reached R$ 698.5 million, i.e. a 12.0% growth in comparison with 2Q12, which is mainly a consequence of the full-fledged development of the projects implemented throughout 2012, as well as of the expansion of the service agenda and of a more favorable calendar. In this six-month period of 2013, gross revenue was R$ 1,339.0 million, an 8.6% growth when compared with the same period in 2012, when we reached R$ 1,233.1 million.

An analysis of DASA's gross revenue by service line shows that the Lab-to-lab market achieved the best performance in the quarter, with a revenue of R$ 73.7 million and a 21.5% growth when compared with 2Q12, i.e. 10.6% of total revenue of DASA. In this six-month period of 2013, the revenue totaled R$ 138.1 million, increasing 14.6% when compared with the same period in 2012, and reaching 10.3% of the Company's total revenue.

The Outpatient clinic market recorded revenue of R$ 506.9 million, 10.8% higher than 2Q12, and representing 72.6% of DASA's total revenue. In this six-month period of 2013, the revenue totaled R$ 978.2 million, a 7.6% growth when compared with the same period in 2012, and 73.1% of the Company total revenue.

The Hospital market recorded revenue of R$ 70.6 million, 16.1% higher than 2Q12, and which stands for 10.1% of DASA's total revenue. In this six-month period of 2013, the revenue totaled R$ 131.6 million, increasing 14.4% when compared with the same period in 2012, and reaching 9.8% of the Company's total revenue.

The Public market recorded revenue of R$ 47.3 million, i.e. a 6.1% increase in 2Q13, and 6.8% of DASA's total revenue. In this six month period of 2013, revenue totaled R$ 91.0 million, a 2.9% growth when compared with the same period in 2012, or 6.8% of the Company's total revenue.

Costs and Gross Profit

In 2Q13, the cost of services totaled R$ 434.2 million, which is equivalent to 68.8% of net revenue, a 12.6% increase when compared with the costs incurred in 2Q12. In 2Q13, gross profit totaled R$ 197.2 million, an increase of 6.0% when compared with the same period in the previous year. In this six-month period of 2013, service costs totaled R$ 836.8 million, which is equivalent to 69.0% of net revenue, an increase of 12.2% in comparison with the same period in the previous year. Gross profit amounted to R$ 376.2 million, a decrease of 1.6% when compared with the same period in the previous year.

Comments on the Company's Performance

Operating expenses

Operating expenses totaled R$ 124.1 million in 2Q13, accounting for 19.7% of net income. In relation to 2Q12, there was a 4.7% increase, which accounted for 20.7% of the net income for that quarter.

In this six-month period of 2013, operating expenses totaled R$ 245.8 million, which is equivalent to 20.3% of net revenue, an increase of 9.3% in comparison with the same period in the previous year.

EBITDA

In 2Q13, we reached an EBITDA of R$ 110.8 million, a 7.6% increase in relation to the R$ 103.0 million recorded in the same period in the previous year. In this quarter, we had a margin of 17.6%, compared with the margin of 18.0% in 2Q12. In this six-month period of 2013, we achieved an EBITDA of R$ 209.9 million, a 6.9% decrease in relation to the R$ 225.3 million recorded in the same period of the previous year. We remain committed to integrating acquisitions, to optimizing production and administrative areas; and to a constant decrease in costs through a management focused on delivering solid results and creating sustainable value to shareholders in the future. The breakdown of the EBITDA calculation is described below:

In R$ million	2Q13	2Q12	Δ %	YTD 2013	YTD 2012	Δ %
Net income for the period	**35,2**	**23.1**	**51,9%**	**58,7**	**59,6**	**-1,4%**
(+) Income and social contribution taxes	19,8	10,6	86,5%	32,5	31,9	2,0%
(+) Net financial income	18,1	33,6	-46,2%	39,1	66,1	-40,8%
(+)Depreciation and amortization	37,7	35,6	6,1%	79,5	67,8	17,3%
Ebitda	**110,8**	**103,0**	**7,6%**	**209,9**	**225,3**	**-6,9%**
Ebitda Margin (%)	**17,6%**	**18,0%**	**-0,5 p.p.**	**17,3%**	**20,0%**	**-2,7 p.p.**

Financial income (expenses)

In 2Q13, R$ 18.1 million were recorded in net financial expenses against the R$ 33.6 million recorded in 2Q12. This decrease in financial expenses was impacted primarily by a reduction in the Selic rate, and by the non-recurrent gains arising out of REFIS/SP in the amount of R$ 9.3 million. In this six-month period of 2013, R$ 39.1 million were recorded in net financial expenses, including non-recurrent gains arising out of REFIS/SP in the amount of R$ 9.3 million, versus the R$ 66.1 million recorded for the same period in 2012.

Taxes

Taxes totaled R$ 19.8 million in this quarter, compared with R$ 10.6 million recorded in the second quarter of the previous year. In this six-month period of 2013, taxes accumulated R$ 32.5 million, versus the R$ 31.9 million for the same period in the prior year.

Net income

In this quarter, net income amounted to R$ 35.2 million, 51.9% higher than the profit of R$ 23.1 million reported for the same period in 2012. In this six-month period of 2013, net income was R$ 58.7 million, against the R$ 59.6 million recorded for the same period in the previous year.

Cash and marketable securities

We have ended this quarter recording a cash position and highly liquid marketable securities in the amount of R$ 236.5 million, which will be used to ensure the expansion and modernization of existing units; launch new units and replace imaging equipment; in addition to higher investments to improve quality.

Comments on the Company's Performance

CAPEX

CAPEX in 2Q13 achieved the net amount of R$ 29.1 million. From January to June 2013, CAPEX totaled R$ 71.1 million. This year's CAPEX will be primarily allocated to: (i) implementation and development of production and service systems, as well as renewal of the technological assets, (ii) maintenance and expansion of the existing service units and construction of new units, (iii) purchase of imaging equipment.

Indebtedness

DASA's net debt amounted to R$ 852.5 million in 2Q13. From the gross debt, 69.1% are long-term debts and 7.5% are debts in foreign currency. Indebtedness in foreign currency is mainly related to equipment financing and international notes. Indebtedness in local currency refers primarily to debentures and leases.

Material events for the quarter

Election of the Board of Directors' members

In the Annual Shareholders' Meeting held on April 22, 2013, the list of candidates submitted by management on April 4, 2013 was approved in accordance with the voting system set forth by article 17, paragraph 5, of the Company's charter, by the majority of the shareholders attending the Meeting. Consequently, the following members were elected to the Board of Directors:

(a) Romeu Côrtes Domingues, Chairman of the Board of Directors; (b) Oscar de Paula Bernardes Neto, Vice-Chairman of the Board of Directors; (c) Dickson Esteves Tangerino, Board member; (d) Carlos Fernando Costa, Board member; (e) Maurício Bittencourt Almeida Magalhães, Board member.
Pursuant to the second paragraph of Article 17 of the Company's charter and the BM&FBOVESPA Novo Mercado Listing Regulation, Board members Oscar de Paula Bernardes Neto, Carlos Fernando Costa and Maurício Bittencourt Almeida Magalhães are considered independent under Novo Mercado ('New Market') Listing regulation.

Statutory Audit Committee (CAE)

The Special Shareholders' Meeting held on April 22, 2013 approved the set-up of the Statutory Audit Committee (CAE) under the terms of CVM Rule No. 509/2011. At the Board of Directors' meeting held on April 22, the Board members elected the following CAE members for a 10 (ten) year term: (i) Mr. Raimundo Lourenço Maria Christians; (ii) Mr. Maurício Bittencourt Almeida Magalhães, (iii) Mr. Raphael Nascimento Diederichsen; and (iv) Mrs. Manuela Cristina Lemos Marçal.

Reelection of the Company's current Executive Board

The Board of Directors' Meeting held on April 22 decided – without any qualifications – to reelect the Company's Executive Board members, with a unified term of office up to the Annual Shareholders' Meeting approving the accounts for the year ended December 31, 2015. The respective Executive Board members are: (a) CEO: Mr. Dickson Esteves Tangerino; (b) VP Chief Operating Officer: Mr. Octávio Fernandes da Silva Filho; (c) VP Business Officer: Mr. Antonio Carlos Gaeta; (d) Chief Investor Relations Officer: Mr. Paulo Bokel Catta-Preta; (e) VP and CFO: Mrs. Cynthia May Hobbs; (f) Chief Personnel Officer: Mr. Marcelo Rucker; (g) Chief Account and Infrastructure Officer: Mr. Carlos Elder Maciel de Aquino; (h) Chief Radiology and Graphic Methods Officer: Mr. Emerson Leandro Gasparetto; (i) Legal Officer: Mrs. Lilian Cristina Pacheco Lira.

Comments on the Company's Performance

São Paulo State Installment Payment Program

The São Paulo State Decree No. 58811/12 created a special State VAT (ICMS) installment payment program ("PEP of ICMS/SP"), in which companies may enroll until August 31, 2013, and that established the elimination of up to 75% of fines and of up to 50% of interest related to ICMS debts, either incorporated or not, including those deemed as federal enforceable debt, whether executed or not, and referring to tax triggering events occurring until July 31, 2012. Debts subject to tax delinquency notice and imposition of fine (AIIM), and which are not federal enforceable debts, are entitled to additional fine deductions.

Given these favorable conditions, the Company decided to use the benefits offered by the PEP of ICMS/SP and joined the program in May 2013, which includes the ICMS debts on direct import of equipment and input carried out between 2007 and 2011, which have not been object of a tax delinquency notice yet, but are an object of a writ of mandamus issued by the São Paulo State Court. The payment in cash was made on May 22 and June 5, 2013, totaling R$ 39,398, as shown in the table below:

ICMS DEBTS (WITHOUT DEDUCTIONS)	PEP DEDUCTIONS	DEBTS AFTER PEP DEDUCTIONS
55,286	(15,888)	39,398

Consequently, considering that there was a previously set-up provision for contingencies for the referred to debts in the amount of R$ 48,726, final gains arising out of PEP was R$ 9,328. This amount was recognized in the financial income for the period.

Considering that the Company decided to pay in cash, there are no longer amounts recorded under liabilities in connection with the special installment payment program related to non-notified ICMS debts on import.

At June 30, 2013, the provision for import carried out since January 1, 2003 is R$ 49,235 (R$ 96,155 at December 31, 2012) in Company and consolidated, and the related judicial deposits amount to R$ 52,607 (R$ 51,642 at December 31, 2012).

Approval by CADE – Proscan and ProEcho

On June 5, 2013, the Administrative Council for Economic Defense (CADE) approved without restrictions the Merger Review Process No. 08012.000322/2008-97 referring to the acquisition of Proscan Diagnóstico por Imagem S.A., ProEcho Cardiodata Serviços Médicos Ltda. and Pro Echo Rio de Janeiro Serviços Médicos Ltda. (jointly "ProEcho") by Laboratórios Médicos Dr. Sérgio Franco Ltda. (Sérgio Franco"), currently a subsidiary of DASA, in the second half of 2007.

This transaction was carried out before the controlling interest on Sergio Franco being acquired by DASA through a partnership with MD1 Diagnósticos S.A ("MD1").
CADE had applied fines of R$ 300 thousand, alleging untimely registration of the transaction, and determined payment of additional notification fees amounting to R$ 100 thousand.

DASA is waiting for the publication of CADE's decision, which will allow it to study the measures to be taken.

Outlook for 2013

In 2013, DASA is reinforcing its medical relationship program with an expansion of over 50% in the activities involving its portfolio of physicians, compared with the prior year.

Comments on the Company's Performance

Furthermore, DASA had 53 projects approved at the 2013 AACCC (American Association for Clinical Chemistry), which corresponds to 61% of the Brazilian studies submitted in that conference, which is the main Clinical Analysis conference in the world. One of the projects was particularly recognized and was awarded in the conference organized by the NACB (National Academy of Clinical Biochemistry). More than 50 medical events had already been organized, and we are preparing the Second International Diagnostic Medicine Conference, to be held under our Delboni Auriemo brand. More than 200 other medical events to be held or supported by us in Brazil in 2013 have been scheduled.

All investments in modernization of the existing units, opening of new units, replacement of imaging equipment together with increased investments in quality improvement will ultimately provide for an environment of growth. We are now implementing a unified customer service, scheduling and collection system (INOVA) which will not only improve our services, but also have a positive impact on our collection procedures.

We keep focused on improving our call center operations in order to maximize imaging equipment agenda and increase the productivity of our Patient Service Center.

Arbitration clause

Any arbitration is to be held at the Market Arbitration Chamber, in accordance with the arbitration clause set forth in the Company's charter.

Projections and non-accounting data

The statements herein related to business prospects, projections on operating and financial results, and those related to the Company's growth prospects are merely projections and, as such, are based exclusively on the expectations of the Executive Board as to the future of businesses. This performance report includes non-accounting and accounting data, such as operational and financial data, in addition to projections based on the Company management's expectation. The non-accounting data, including EBITDA, were not subject to the review of the Company's independent auditors.

Management representation

In accordance with the provisions of CVM Rule No. 480, we represent that we have discussed, reviewed and agreed with the financial statements and the independent auditor's report on the quarterly information for the period ended June 30, 2013.

Acknowledgements

We would like to thank our employees for their concerted efforts, commitment and talent which enabled us to achieve such promising results, and also our customers and shareholders for the trust placed on us.

Notes to the quarterly information

1. Operations

Diagnósticos da América S/A (Company) is a publicly-held corporation located in the city of Barueri, São Paulo State, with its registration granted by the Brazilian Securities Commission (CVM) for the trading of its securities on the stock market on November 5, 2004 , and has been listed on the Novo Mercado segment of Bovespa since November 19, 2004, under code DASA3.

The Company's business purpose is to render services directly to individuals or through health insurance plans, insurance companies, medical-hospital assistance entities, other entities for healthcare financing, in the following areas: (i) clinical analysis, directly or through contracted laboratories; and (ii) other auxiliary diagnostic support services (SAD), exclusively through specialized clinics, as, for instance, in the following areas: a) cytology and pathologic anatomy; b) diagnostic by imaging and graphic methods; and c) nuclear medicine. As Management does not control them separately in their business process, they are not being recognized as reportable segments.

In addition, it explores activities related to: (i) tests in food and substances to evaluate risks for the human being; (ii) import, for its own use, of medical-hospital equipment, sets for diagnostics and related material in general; (iii) preparation, edition, publishing and distribution of newspapers, books, magazines, periodicals and other written media on scientific researches and activities developed by the Company; (iv) granting and administration of business franchising including advertising and publishing fund, training and selection of labor, supplying of equipment and research material suppliers, among others. The Company operates in lab-to-lab business (support to laboratories) through the Álvaro brand, and began offering services in the public health sector through the CientíficaLab brand. The Company can also hold equity interest in other entities.

The Company ended the quarter with 521 operating units:

Brands	State	6/30/2013	12/31/2012
Delboni Auriemo (i)	São Paulo	**42**	41
Lavoisier	São Paulo	**76**	81
Bronstein	Rio de Janeiro	**42**	42
Lâmina (i)	Rio de Janeiro	**14**	13
Pasteur	Brasília	**25**	23
Frischmann	Paraná	**39**	42
Image	Bahia	**4**	4
Laboratório Álvaro	Paraná	**14**	14
LabPasteur	Ceará	**18**	18
Vita-Lâmina	Santa Catarina	**2**	2
Atalaia	Goiás	**21**	21
Exame	Brasília	**24**	22
MedImagem	Rio de Janeiro	**7**	7
Hospital Mãe de Deus	Rio Grande do Sul	**2**	2
Cedic/Cedilab	Mato Grosso	**11**	11
Unimagem	Ceará	**1**	1
CERPE	Pernambuco	**38**	40
Sérgio Franco	Rio de Janeiro	**79**	78
Proecho	Rio de Janeiro	**15**	15
Multi Imagem	Rio de Janeiro	**6**	6
CDPI	Rio de Janeiro e São Paulo	**7**	7
Previlab	São Paulo	**18**	19
Cytolab	São Paulo	**13**	12
Alta Excelência Diagnóstica **–** *Premium*	São Paulo	**3**	2
		521	523

(i) At June 30, 2013, the brand Club DA had 23 units, 19 of them linked to the brand Delboni Auriemo and 4 units linked to the brand Lâmina.

In addition, CientificaLab operates in the public healthcare segment, and the revenue arises from agreements entered into with customers in this segment. In the first half of 2013, this operation achieved 26 customers requesting 1.6 million examination requisitions. CientificaLab has 592 collection units, 84 of them are hospitals and 508 are Outpatient clinics not related to the units listed above.

The information above is not comprised by the auditor's review scope.

2. Agreement on Preservation of Reversibility of Operation ("APRO")

a) Agreement on Preservation of Reversibility of Operation ("APRO")

On October 26, 2011, the Company and the Administrative Council for Economic Defense ("CADE") executed an Agreement on Preservation of Reversibility of Operation, in the case records of Concentration Act nº 08012.010038/2010-43, an Agreement to Preserve Reversibility of Transactions ("APRO"), referring to the subject matter of the Contract of Association executed on December 7, 2010, for acquisition of MD1 Group companies ("Transaction"), upon direct acquisition and purchase of shares, as approved in the Special General Meeting held on January 5, 2011. The purpose of APRO is to prevent, until the judgment of merit of the Concentration Act and relating to the companies that are the subject matter of the Operation (MD1 Group), irreversible amendments or amendments of difficult reparation, thus ensuring the reversibility of the Operation in the event that, upon judgment of the merits, CADE understands that the imposition of restrictions will be necessary. The execution of the APRO does not imply that CADE will be bound by the analysis of the merit or any anticipation related to the result of this judgment, nor does it bind the Company to reverse the integration measures adopted prior to its execution.

As provided for in the APRO, the Company engaged an independent auditor, BDO RCS Auditores Independentes, to attest to the fulfillment of the Agreement. In all bi-monthly reports already issued by BDO, the auditors concluded that all the requirements set forth in the APRO regarding the obligations to be fulfilled by the parties have been complied with.

Based on the opinion of its legal counsels, the Company concluded that, for purposes of compliance with the information disclosure obligations provided for in ICVM 480, DASA is not a related party of the companies of Amil Group, given that such companies are not controlled by and do not control DASA, are not under common direct or indirect control and their controllers have no material influence on DASA.

The Economic Supervision Office of the Ministry of Finance (SEAE) issued, on March 5, 2012, technical opinion No. 06145/2012/RJ regarding the Concentration Act entered into between Diagnósticos da América S/A and MD1 Diagnósticos S/A. The document, which contains merely an opinion, recommends the approval of the operation taking into account the restrictions detailed therein. The issuance of said opinion does not imply any binding of CADE to the analysis of the merit or anticipation of the results of the judgment of the operation by this body. The opinion issued by the SEAE is, apparently, based on assumptions of partial data regarding the interpretations given to the corporate relationship maintained between DASA, the individuals linked to JHSPE Empreendimentos and its subsidiaries, Amil Participações S.A and its subsidiaries, and FMG Empreendimentos Hospitalares. The technical opinion is available on the Internet, at

http://www.fazenda.gov.br/littera/pdf/08012010038201043.pdf

SEAE's opinion will not reverse the integration measures adopted as of the date of execution of the APRO, such as the merger of MD1 Participações Ltda. into the Company. The operation is still being analyzed by the CADE, and the Company maintains an active cooperation towards the positive results of the judgment. In this context, we are certain that the CADE will be able to make an appropriate and careful analysis of the market data and the corporate relationships existing between some shareholders and third parties, so as to conclude that the operation does not involve competition concerns, contrary to what is suggested by SEAE's opinion.

Particularly, we understand that the CADE will analyze two relevant events that took place after the issuance of SEAE's opinion: the termination of the indirect corporate relationship between FMG Empreendimentos Hospitalares and Amil Participações S.A., as per the material fact announced by the latter on September 25, 2012; and ii) the disposal of share control of Amil Participações S.A. by some individual shareholders linked to JHSPE Empreendimentos to the UnitedHealth Group Incorporated (UHG), as disclosed to the market through the material fact issued on October 8, 2012 by Amil Participações S.A. The Company understands that these facts relevantly affect the interpretations included in SEAE's opinion on the operation and provide a positive contribution to the analysis of competition matters.

The Company is also certain that CADE will analyze the pro-competition effects of the operation, which would bring significant efficiency to the sector of auxiliary diagnostic support services. The Company will continue to offer active cooperation to CADE, looking forward to its approval in a timely manner.

3. Consolidation procedures

The Quarterly information comprises the statements of the Company and the following subsidiaries:

	% Equity in consolidation	
	Jun. 30, 2013	**Dec. 31, 2012**
Direct subsidiaries:		
DASA Real Estate Empreendimentos Imobiliários Ltda.	**99.99%**	99.99%
CientificaLab Produtos Laboratoriais e Sistemas Ltda.	**75.95%**	99.99%
DASA Finance Corporation	**100.00%**	100.00%
Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE)	**100.00%**	100.00%
DASA Log Empreendimentos Ltda.	**99.00%**	99.00%
DASA Sudoeste Participações Ltda.	**99.00%**	99.00%
DASA Nordeste Participações Ltda.	**99.00%**	99.00%
DASA Centro-Oeste Participações Ltda.	**99.00%**	99.00%
DASA Property Participações Ltda.	**99.00%**	99.00%
Pro Echo Cardiodata Serviços Médicos Ltda.	**69.58%**	69.58%
CRMI - Clínica de Ressonância e Multi Imagem Ltda.	**99.99%**	99.99%
CDPI - Clínica de Diagnóstico por Imagem Ltda.	**99.99%**	99.99%
Laboratórios Médicos Dr.Sérgio Franco Ltda.	**99.99%**	99.99%
Previlab Análises Clínicas Ltda.	**99.56%**	99.56%
Indirect subsidiaries:		
Pro Echo Cardiodata Serviços Médicos Ltda.	**30.42%**	30.42%
Clínica de Ressonância e Multi-Imagem Caxias Ltda.	**99.99%**	99.99%
Clínica de Ressonância e Multi-Imagem Petrópolis Ltda.	**70.00%**	70.00%
Imagem e Diagnóstico Ltda.	**99.99%**	99.99%
Check-Up UP - Unidade Prevent., Diagn. e Medicina Preventiva Ltda.	**99.99%**	99.99%
INCEBRAS Instituto Brasileiro da Coluna e do Cerébro Ltda.	**29.00%**	29.00%
Multimagem PET S/A.	**100.00%**	100.00%
STAT Análises Clínicas Ltda.	**99.66%**	99.66%
CientificaLab Produtos Laboratoriais e Sistemas Ltda.	**24.05%**	-

Notes to the quarterly information

4. Basis for preparation of quarterly financial statements

4.1 Statement of compliance (with respect to IFRS and CPC standards)

The quarterly financial information includes:

- The consolidated quarterly financial information prepared in accordance with technical pronouncement CPC 21 – Interim Financial Reporting and IAS 34 – Interim Financial Reporting issued by the International Accounting Standards Board (IASB) and presented pursuant to the rules issued by the Brazilian Securities and Exchange Commission (CVM).
- The Company's individual quarterly financial information prepared in accordance technical pronouncement CPC 21 – Interim Financial Reporting.

The issuance of individual and consolidated quarterly financial information was authorized by Board of Directors meeting held on August 12, 2013.

4.2. Basis for measurement

The individual and consolidated Quarterly financial information were prepared on the basis of historical cost, with except for the following items recognized in the statement of financial position: (i) derivative financial instruments measured at fair value; and (ii) non-derivative financial instruments measured at fair value thought profit or loss.

4.3. Functional and reporting currency

The individual and consolidated Quarterly financial information are presented in Reais (R$), which is the Company's functional currency, all financial information presented in Reais was rounded off to the nearest thousand, except when otherwise indicated.

4.4. Use of estimates and judgment

The preparation of the individual and consolidated Quarterly financial information in accordance with IFRS and CPC standards requires Management to make judgments, estimates and assumptions that may affect the application of accounting policies and the reported values of assets, liabilities, revenue and expenses. Actual results may differ from such estimates.

Estimates and assumptions are permanently reviewed. Reviews relating to accounting estimates are recorded in the period in which the estimates are reviewed, as well as in any other future periods affected.

Uncertainties about the assumptions or estimates that may pose significant risks of material adjustments in the following reporting period are detailed in the following notes:

- Note 9 - Trade accounts receivable
- Note 21 - Provision for tax, social security, labor and civil risks
- Note 26 – Assumptions used for determining the fair value of financial instruments.

4.5. Segregation between current and noncurrent

Except for deferred taxes, the Company segregated all equity items that are expected to be realized within twelve months as from the date of the Quarterly financial information as current.

Notes to the quarterly information

4.6. Statement of comprehensive income

There were no equity transactions resulting in adjustments that might be recorded in the statement of comprehensive income, that is, income for the period equals comprehensive income.

5. Significant accounting practices

The Company represents that the quarterly information (ITR) is presented in accordance with the accounting practices presented in Note 5 of the financial statements for the year ended December 31, 2012.

The pronouncements CPC 19 (R2), CPC 36 (R3), CPC 45, CPC 46, applicable as from 2013, did not cause any impact on the Company's quarterly information.

6. Determination of fair values

A number of the Company's accounting policies and disclosures require the determination of fair value, for financial and non-financial assets and liabilities. The fair value has been calculated for measurement and/or disclosure purposes, consistently with the methods described in Note 6 of the financial statements for the year ended December 31, 2012, and must be analyzed together with these financial statements. Additional information on assumptions used for determination of fair value is disclosed in specific notes of the respective assets or liabilities, where applicable.

7. Cash and cash equivalents

	Company		Consolidated	
	6/30/2013	**12/31/2012**	**6/30/2013**	**12/31/2012**
Cash and banks	**7,798**	12,669	**11,363**	16,087
Marketable securities	**154,800**	139,877	**195,363**	212,432
	162,598	152,546	**206,726**	228,519

Cash and cash equivalents classified in consolidated current assets are presented below:

	6/30/2013		12/31/2012	
	Amount	**Average yield for the period**	**Amount**	**Average yield for the period**
Cash and banks	**11,363**	-	16,087	-
Bank Deposit Certificate (CDB) / Repurchase agreements	**43,723**	**103.82% of Interbank Deposit Certificate (CDI)**	-	-
Fixed income fund	**151,640**	**103.09% of CDI**	212,432	103.66% of CDI
	206,726		228,519	

Bank deposits represent balances in banks and immediate liquidity rights of which the use is not subject to any restrictions.

Marketable securities are readily redeemable from the issuer into a known cash amount and are subject to insignificant risk of change in value.

Notes to the quarterly information

8. Marketable securities

		Company			
		6/30/2013		12/31/2012	
	Currency	**Amount (R$)**	**Average yield for the period**	**Amount (R$)**	**Average yield for the period**
CDB / Repurchase agreements **(a)**	R$	**15,136**	**100.27% of CDI**	-	-
Fixed income fund **(a)**	R$	**30,737**	**102.97% of CDI**	46,803	102.63% of CDI
		45,873		46,803	
Current assets		**-**		-	
Noncurrent assets		**45,873**		46,803	

		Consolidated					
		6/30/2013			12/31/2012		
	Currency	**Amount (US$)**	**Amount (R$)**	**Average yield for the period**	**Amount (US$)**	**Amount (R$)**	**Average yield for the period**
CDB / Repurchase agreements **(a)**	R$	**-**	**16,976**	**100.27% of CDI**	-	-	-
Fixed income fund **(a)**	R$	**-**	**40,061**	**102.97% of CDI**	-	57,635	101.70% of CDI
Brazilian government bonds	US$	**8,123**	**18,035**	**3.30% p.a.**	9,515	19,443	1.76% p.a.
Corporate bonds	US$	**5,275**	**11,710**	**7.50% p.a.**	6,122	12,510	4.74% p.a.
			86,782			89,588	
Current assets			**(29,745)**			(31,953)	
Noncurrent assets			**57,037**			57,635	

(a) The consolidated amount of R$57,037 (57.635 at December 31, 2012) invested in fixed income funds and CDB / Committed transactions corresponds to guarantee for payment of contingencies that may be demanded from acquired companies, for a period of up to 6 years from the date of acquisition.

Notes to the quarterly information

9. Trade accounts receivable

	Company		Consolidated	
	6/30/2013	12/31/2012	6/30/2013	12/31/2012
Current				
Trade notes receivable:				
Falling due	**253,109**	216,209	**351,220**	288,535
Amounts overdue **(b)**	**148,385**	178,985	**199,161**	230,834
	401,494	395,194	**550,381**	519,369
Other accounts receivable:				
Checks receivable	**1,736**	1,461	**2,977**	2,134
Credit card	**13,730**	1,458	**16,126**	3,434
Unbilled health plans **(a)**	**56,980**	48,690	**96,869**	82,738
	72,446	51,609	**115,972**	88,306
Total receivable:	**473,940**	446,803	**666,353**	607,675
Deducted of:				
Allowance for doubtful accounts due to disallowance, default and returned checks	**(73,831)**	(91,991)	**(95,007)**	(109,220)
	400,109	354,812	**571,346**	498,455

(a) Refers to amounts of services rendered and not yet billed until to the closing of the quarter. Services not billed within 120 days are written off from account Agreements to be billed.

(b) The aging of overdue balances is presented below:

		Company					
		6/30/2013			12/31/2012		
	%	Gross amount	Provision for loss	Net amount	Gross amount	Provision for loss	Net amount
0 to 30		**36,881**	**-**	**36,881**	37,344	-	37,344
31 to 60		**12,473**	**-**	**12,473**	18,731	-	18,731
61 to 90		**10,042**	**-**	**10,042**	11,959	-	11,959
91 to 120	25%	**4,528**	**(1,133)**	**3,395**	10,849	(2,712)	8,137
121 to 180	50%	**10,053**	**(5,027)**	**5,026**	12,713	(6,357)	6,356
181 to 360	75%	**31,393**	**(23,545)**	**7,848**	22,187	(16,640)	5,547
Over 360	100%	**43,015**	**(43,015)**	**-**	65,202	(65,202)	-
		148,385	**(72,720)**	**75,665**	178,985	(90,911)	88,074
Returned checks		**1,111**	**(1,111)**	**-**	1,080	(1,080)	-
		149,496	**(73,831)**	**75,665**	180,065	(91,991)	88,074

Notes to the quarterly information

		Consolidated					
		6/30/2013			12/31/2012		
	%	Gross amount	Provision for loss	Net amount	Gross amount	Provision for loss	Net amount
0 to 30		**49,424**	**-**	**49,424**	51,618	-	51,618
31 to 60		**16,913**	**-**	**16,913**	24,803	-	24,803
61 to 90		**13,880**	**-**	**13,880**	18,939	-	18,939
91 to 120	25%	**9,562**	**(2,389)**	**7,173**	16,105	(4,026)	12,079
121 to 180	50%	**17,613**	**(8,807)**	**8,806**	17,453	(8,727)	8,726
181 to 360	75%	**38,907**	**(29,180)**	**9,727**	28,592	(21,444)	7,148
Over 360	100%	**52,862**	**(52,862)**	**-**	73,324	(73,324)	-
		199,161	**(93,238)**	**105,923**	230,834	(107,521)	123,313
Returned checks		**1,769**	**(1,769)**	**-**	1,699	(1,699)	-
		200,930	**(95,007)**	**105,923**	232,533	(109,220)	123,313

The collection process for diagnostic support services provided by the Company is complex due to a variety of factors, including the large number of health plans used and different coverage offered. This complexity has historically given rise to loss due to disallowances. To a lesser extent, there are also losses due to default.

Disallowances mainly refer to: (i) operating issues, such as services rendered to customers of health care plans without previous authorization; (ii) sales issues, such as new price lists agreed, which have not been updated on both systems; and (iii) technical issues, such as different interpretations of examination requisitions.

To cover the losses as a result of such disallowances and default, Management adopts the policy of recording a provision for losses from disallowances and default based on receivables overdue for more than 90 days, as shown below:

Overdue receivables:	% of provision
91 and 120 days	25%
121 and 180 days	50%
181 and 360 days	75%
Above 360 days	100%

In this six-month period, losses due to disallowance and default total 3.4% of the gross operating income (2.9% in the first half of 2012). This increase was caused specifically by the non-recurrent additional allowance set up for receivables from a specific health care company.

From 2012, the Company began to adopt the accounting practice of derecognize any receivables overdue over 2 years against the allowance. In the first half of 2013, R$ 34,702 (R$ 19,563 at December 31, 2012) were derecognized following this criteria, including R$ 15,803 referring to a judicial collection claim with low likelihood of success.

The Company also adopts the criterion to set up an allowance for 100% of the checks returned due to insufficient funds. At June 30, 2013, such allowance amounted to R$ 1,111 (R$ 1,080 at December 31, 2012) Company, and R$ 1,769 (R$ 1,699 at December 31, 2012) consolidated.

Given that receivables from credit cards companies are historically fully paid, the Company has not set up an allowance for losses in this account.

Notes to the quarterly information

In the first half of 2013, changes in allowances for doubtful accounts due to disallowance, default and returned checks due to insufficient funds, in consolidated, is as follows:

Balance at December 31, 2012	(109,220)
Additions	
Allowance for doubtful accounts due to disallowance and default	(45,906)
Allowance for returned checks	(70)
Reversal and derecognition	
Reversal of allowance for disallowance and default due to payment and proper disallowance	25,487
Derecognition of provision for receivables overdue for more than 2 years	34,702
Balance at June 30, 2013	(95,007)

10. Inventories

	Company		Consolidated	
	6/30/2013	**12/31/2012**	**6/30/2013**	**12/31/2012**
Direct material - domestic	**20,352**	18,265	**30,405**	32,523
Direct material – imported	**4,554**	7,301	**7,678**	11,399
Secondary material - domestic	**8,791**	9,661	**13,929**	12,211
Supplies	**4,323**	4,483	**6,928**	5,854
Provision for obsolescence	**(900)**	(250)	**(1,352)**	(545)
	37,120	39,460	**57,588**	61,442

11. Taxes recoverable

	Company		Consolidated	
	6/30/2013	**12/31/2012**	**6/30/2013**	**12/31/2012**
Brazilian social security (INSS) charge recoverable	**4,438**	3,442	**25,102**	23,794
Withholding income tax	**13,499**	1,712	**16,991**	1,520
Income tax recoverable	**9,988**	24,028	**32,530**	39,044
Social contribution tax recoverable	**22,838**	23,052	**35,106**	30,192
Withholding Contribution Tax on Gross Revenue for Social Integration Program (PIS) and Contribution Tax on Gross Revenue for Social Security Financing (COFINS)	**20,649**	18,916	**27,097**	25,354
Service tax (ISS) withheld	**5,077**	5,213	**13,024**	12,440
Other	**5,905**	5,679	**6,341**	6,118
	82,394	82,042	**156,191**	138,462

Notes to the quarterly information

12. Investments

a) Information on investments in subsidiaries

	Company		Consolidated	
	6/30/2013	12/31/2012	**6/30/2013**	12/31/2012
DASA Real Estate Empreendimentos Imobiliários Ltda.	**30,879**	30,969	**-**	-
CientificaLab Produtos Laboratoriais e Sistemas Ltda	**90,407**	83,019	**-**	-
Instituto de Endocrinologia e Medicina Nuclear do Recife S.A. (CERPE)	**33,595**	29,370	**-**	-
CDPI - Clínica de Diagnóstico por Imagem Ltda.	**38,393**	38,459	**-**	-
CRMI - Clínica de Ressonância e Multi Imagem Ltda.	**12,213**	10,768	**-**	-
Pro Echo Cardiodata Serviços Médicos Ltda.	**87,704**	83,914	**-**	-
Laboratórios Médicos Dr. Sérgio Franco Ltda.	**119,723**	101,820	**-**	-
Previlab - Analises Clinicas Ltda.	**24,161**	23,035	**-**	-
Dasa Property Participações Ltda.	**51**	50	**-**	-
Dasa Nordeste Participações Ltda	**51**	50	**-**	-
Dasa Centro Oeste Participações Ltda.	**51**	50	**-**	-
Dasa Sudoeste Participações Ltda.	**51**	50	**-**	-
	437,279	401,554	**-**	-
Other investments	**626**	361	**778**	516
	437,905	401,915	**778**	516

Subsidiary	Reporting date	Number of units of interest/shares	Number of unites of interest/shares held	Interest in paid-in capital (%)	Paid-in capital	Equity (capital deficiency)	Income (loss) for the period
DASA Real Estate	6/30/2013	25,667,079	25,667,078	99.99	25,667	30,879	309
	12/31/2012	25,667,079	25,667,078	99.99	25,667	30,969	9,170
CientíficaLab	6/30/2013	70,676,629	53,676,628	75.95	49,677	90,407	(8,112)
	12/31/2012	27,176,629	27,176,628	99.99	38,177	83,019	(13,588)
DASA Finance (i)	6/30/2013	50,000	50,000	100	80	(33,480)	(7,349)
	12/31/2012	50,000	50,000	100	80	(26,130)	(4,219)
CERPE	6/30/2013	122,024	120,804	99.00	122	33,595	4,410
	12/31/2012	122,024	120,804	99.00	122	29,370	(2,467)
CDPI	6/30/2013	1,834,280	1,834,279	99.99	18,343	38,393	(66)
	12/31/2012	1,834,280	1,834,279	99.99	18,343	38,459	7,391
CRMI	6/30/2013	2,508,000	2,507,999	99.99	2,508	12,213	1,445
	12/31/2012	2,508,000	2,507,999	99.99	2,508	10,768	2,556
Pro Echo	6/30/2013	131,483,058	91,483,058	69.58	131,483	125,867	3,790
	12/31/2012	131,483,058	91,483,058	69.58	131,483	120,428	179
Lab. Méd. Dr. Sérgio Franco	6/30/2013	63,902,082	63,902,081	99.99	63,902	119,723	32,905
	12/31/2012	63,902,082	63,902,081	99.99	63,902	101,820	71,257
Previlab	6/30/2013	23,113,314	23,009,743	99.56	23,113	24,161	1,125
	12/31/2012	23,113,314	23,009,743	99.56	21,198	23,035	-
Dasa Property Part.	6/30/2013	50,000	49,500	99.00	50	51	1
	12/31/2012	50,000	49,500	99.00	50	50	-
Dasa Nordeste Part.	6/30/2013	50,000	49,500	99.00	50	51	1
	12/31/2012	50,000	49,500	99.00	50	50	-

Notes to the quarterly information

Subsidiary	Reporting date	Number of units of interest/shares	Number of unites of interest/shares held	Interest in paid-in capital (%)	Paid-in capital	Equity (capital deficiency)	Income (loss) for the period
Dasa Centro Oeste Part.	6/30/2013	50,000	49,500	99.00	50	51	1
	12/31/2012	50,000	49,500	99.00	50	50	-
Dasa Sudoeste Part.	6/30/2013	50,000	49,500	99.00	50	51	1
	12/31/2012	50,000	49,500	99.00	50	50	-

(i) Investment in DASA Finance is classified in current liabilities of the Company for presenting negative equity.

b) Changes in investments

	Balance at December 31, 2012	Capital increase	Dividends	Equity pickup	Balance at June 30, 2013
DASA Real Estate	30,969	**-**	**(400)**	**310**	**30,879**
CientíficaLab	83,019	**15,500**	**-**	**(8,112)**	**90,407**
CERPE	29,370	**-**	**(186)**	**4,411**	**33,595**
CDPI	38,459	**-**	**-**	**(66)**	**38,393**
CRMI	10,768	**-**	**-**	**1,445**	**12,213**
Pro Echo	83,914	**-**	**-**	**3,790**	**87,704**
Lab. Méd. Dr. Sérgio Franco	101,820	**-**	**(15,000)**	**32,903**	**119,723**
Previlab	23,035	**-**	**-**	**1,126**	**24,161**
Dasa Property Part.	50	**-**	**-**	**1**	**51**
Dasa Nordeste Part.	50	**-**	**-**	**1**	**51**
Dasa Centro Oeste Part.	50	**-**	**-**	**1**	**51**
Dasa Sudoeste Part.	50	**-**	**-**	**1**	**51**
	401,554	**15,500**	**(15,586)**	**35,811**	**437,279**
Negative equity				**(7,350)**	**(33,480)**
				28,461	**403,799**

13. Property and equipment

	Average depreciation rate% p.a.	Company 6/30/2013 Cost	Accumulated depreciation	Net	12/31/2012 Net
Properties	4.00	**824**	**(531)**	**293**	312
Leasehold improvements	7.80	**386,376**	**(237,605)**	**148,771**	145,515
Machinery and equipment	7.05	**346,920**	**(104,297)**	**242,623**	252,109
Furniture and fixtures	10.12	**41,623**	**(14,766)**	**26,857**	27,518
Facilities	8.37	**35,125**	**(10,612)**	**24,513**	20,726
IT equipment	10.69	**113,968**	**(52,740)**	**61,228**	60,354
Vehicles	19.17	**3,745**	**(3,334)**	**411**	594
Library	7.48	**147**	**(122)**	**25**	32
Land	-	**164**	**-**	**164**	180
Acquisitions in progress	-	**29,290**	**-**	**29,290**	32,468
		958,182	**(424,007)**	**534,175**	539,808

Notes to the quarterly information

	Average depreciation rate % p.a.	Consolidated 6/30/2013 Cost	Accumulated depreciation	Net	12/31/2012 Net
Properties	4.00	**4,564**	**(1,529)**	**3,035**	3,128
Leasehold improvements	8.14	**468,959**	**(270,354)**	**198,605**	198,178
Machinery and equipment	6.17	**458,627**	**(148,276)**	**310,351**	319,432
Furniture and fixtures	9.21	**57,471**	**(18,418)**	**39,053**	40,224
Facilities	11.52	**56,970**	**(20,841)**	**36,129**	31,877
IT equipment	11.24	**117,076**	**(51,755)**	**65,321**	65,132
Vehicles	19.55	**5,659**	**(5,093)**	**566**	839
Library	5.15	**233**	**(205)**	**28**	41
Land	-	**6,574**	**-**	**6,574**	6,574
Acquisitions in progress	-	**45,220**	**-**	**45,220**	51,049
		1,221,353	**(516,471)**	**704,882**	716,474

Changes in cost

	Company	Changes in the period			
	12/31/2012 Restated (a)	Additions	Write-offs	Transfers	6/30/2013
Properties	824	**-**	**-**	**-**	**824**
Leasehold improvements	370,096	**11,421**	**(2)**	**4,861**	**386,376**
Machinery and equipment	335,624	**13,899**	**(3,238)**	**635**	**346,920**
Furniture and fixtures	39,211	**2,426**	**(14)**	**-**	**41,623**
Facilities	29,617	**4,716**	**-**	**792**	**35,125**
IT equipment	103,448	**9,478**	**(328)**	**1,370**	**113,968**
Vehicles	3,822	**-**	**(77)**	**-**	**3,745**
Library	147	**-**	**-**	**-**	**147**
Land	180	**-**	**-**	**(16)**	**164**
Acquisitions in progress	32,468	**5,982**	**-**	**(9,160)**	**29,290**
	915,437	**47,922**	**(3,659)**	**(1,518)**	**958,182**

	Consolidated	Changes in the period			
	12/31/2012 Restated (a)	Additions	Write-offs	Transfers	6/30/2013
Properties	4,564	**-**	**-**	**-**	**4,564**
Leasehold improvements	451,728	**11,993**	**(2)**	**5,240**	**468,959**
Machinery and equipment	440,573	**15,644**	**(3,194)**	**5,604**	**458,627**
Furniture and fixtures	54,459	**2,708**	**(34)**	**338**	**57,471**
Facilities	50,143	**6,018**	**(1)**	**810**	**56,970**
IT equipment	105,857	**9,684**	**(375)**	**1,910**	**117,076**
Vehicles	5,954	**-**	**(423)**	**128**	**5,659**
Library	233	**-**	**-**	**-**	**233**
Land	6,574	**-**	**-**	**-**	**6,574**
Acquisitions in progress	51,049	**8,025**	**-**	**(13,854)**	**45,220**
	1,171,134	**54,072**	**(4,029)**	**176**	**1,221,353**

(a) For better presentation, the accumulated depreciation of certain assets items was offset with their respective cost in order to reflect their deemed cost adopted upon implementation of IFRS and CPC standards.

Notes to the quarterly information

Changes in accumulated depreciation

	Company			
		Changes in the period		
	12/31/2012 Restated (a)	Additions	Write-offs	6/30/2013
Properties	(512)	**(19)**	**-**	**(531)**
Leasehold improvements	(224,581)	**(13,026)**	**2**	**(237,605)**
Machinery and equipment	(83,515)	**(22,125)**	**1,343**	**(104,297)**
Furniture and fixtures	(11,693)	**(3,079)**	**6**	**(14,766)**
Facilities	(8,891)	**(1,721)**	**-**	**(10,612)**
IT equipment	(43,094)	**(9,839)**	**193**	**(52,740)**
Vehicles	(3,228)	**(178)**	**72**	**(3,334)**
Library	(115)	**(7)**	**-**	**(122)**
	(375,629)	**(49,994)**	**1,616**	**(424,007)**

	Consolidated				
		Changes in the period			
	12/31/2012 Restated (a)	Additions	Write-offs	Transfers	6/30/2013
Properties	(1,436)	**(93)**	**-**	**-**	**(1,529)**
Leasehold improvements	(253,550)	**(16,806)**	**2**	**-**	**(270,354)**
Machinery and equipment	(121,141)	**(27,929)**	**1,215**	**(421)**	**(148,276)**
Furniture and fixtures	(14,235)	**(3,863)**	**18**	**(338)**	**(18,418)**
Facilities	(18,266)	**(2,557)**	**-**	**(18)**	**(20,841)**
IT equipment	(40,725)	**(10,761)**	**229**	**(498)**	**(51,755)**
Vehicles	(5,115)	**(264)**	**414**	**(128)**	**(5,093)**
Library	(192)	**(13)**	**-**	**-**	**(205)**
	(454,660)	**(62,286)**	**1,878**	**(1,403)**	**(516,471)**

(a) For better presentation, the accumulated depreciation of certain assets items was offset with their respective cost in order to reflect their deemed cost upon implementation of IFRS and CPC standards.

Additions to accumulated depreciation, stated in changes for the period, were partly recorded under general and administrative expenses and partly under costs of goods and/or services sold.

During the quarter, the Company did not identify any assets impairment indicator.

Notes to the quarterly information

14. Intangible assets

		Company					
	Average amortization rate % p.a.	6/30/2013 Cost	6/30/2013 Accumulated amortization	6/30/2013 Net	12/31/2012 Cost	12/31/2012 Accumulated amortization	12/31/2012 Net
Acquisition of interest - Goodwill		**2,128,232**	**(153,831)**	**1,974,401**	2,128,232	(153,831)	1,974,401
Other intangible assets							
IT systems	20	**158,650**	**(95,372)**	**63,278**	142,380	(85,444)	56,936
Commercial area use right	20	**1,203**	**(591)**	**612**	1,203	(537)	666
Other intangible assets	20	**12,628**	**(4,266)**	**8,362**	12,628	(3,622)	9,006
System implementation project	20	**12,293**	**(12,293)**	**-**	12,293	(12,293)	-
Project development	33	**10,259**	**(10,352)**	**(93)**	10,259	(10,166)	93
Brands	3.3	**236,037**	**(19,136)**	**216,901**	236,037	(15,300)	220,737
Exclusive agreement with customers - Unimagem	10	**9,403**	**(4,235)**	**5,168**	9,403	(3,767)	5,636
Relationship with hospitals	5	**35,748**	**(5,094)**	**30,654**	35,748	(4,188)	31,560
		476,221	**(151,339)**	**324,882**	459,951	(135,317)	324,634
		2,604,453	**(305,170)**	**2,299,283**	2,588,183	(289,148)	2,299,035

		Consolidated					
	Average amortization Rate % p.a.	6/30/2013 Cost	6/30/2013 Accumulated amortization	6/30/2013 Net	12/31/2012 Cost	12/31/2012 Accumulated amortization	12/31/2012 Net
Acquisition of interest - Goodwill		**2,206,183**	**(205,309)**	**2,000,874**	2,206,183	(205,309)	2,000,874
Other intangible assets							
IT systems	20	**164,478**	**(98,710)**	**65,768**	147,885	(88,254)	59,631
Commercial area use right	20	**1,359**	**(666)**	**693**	1,359	(612)	747
Other intangible assets	20	**14,018**	**(4,291)**	**9,727**	14,018	(3,634)	10,384
System implementation project	20	**12,293**	**(12,293)**	**-**	12,293	(12,293)	-
Project development	33	**10,267**	**(10,267)**	**-**	10,267	(10,210)	57
Brands	3.3	**251,663**	**(20,738)**	**230,925**	251,663	(16,441)	235,222
Exclusive agreement with customers - Unimagem	10	**9,403**	**(4,237)**	**5,166**	9,403	(3,767)	5,636
Relationship with hospitals	5	**40,488**	**(6,879)**	**33,609**	40,488	(5,597)	34,891
		503,969	**(158,081)**	**345,888**	487,376	(140,808)	346,568
		2,710,152	**(363,390)**	**2,346,762**	2,693,559	(346,117)	2,347,442

Notes to the quarterly information

Changes in cost

	Company			
		Changes in the period		
	12/31/2012	Additions	Transfer	6/30/2013
Acquisition of interest – Goodwill	2,128,232	**-**	**-**	**2,128,232**
Other intangible assets				
IT systems	142,380	**16,100**	**170**	**158,650**
Commercial area use right	1,203	**-**	**-**	**1,203**
Other intangible assets	12,628	**-**	**-**	**12,628**
System implementation project	12,293	**-**	**-**	**12,293**
Project development	10,259	**-**	**-**	**10,259**
Brands	236,037	**-**	**-**	**236,037**
Exclusive agreement with customers – Unimagem	9,403	**-**	**-**	**9,403**
Relationship with hospitals	35,748	**-**	**-**	**35,748**
	459,951	**16,100**	**170**	**476,221**
	2,588,183	**16,100**	**170**	**2,604,453**

	Consolidated			
		Changes in the period		
	12/31/2012	Additions	Transfer	6/30/2013
Acquisition of interest – Goodwill	2,206,183	**-**	**-**	**2,206,183**
Other intangible assets				
IT systems	147,885	**16,260**	**333**	**164,478**
Commercial area use right	1,359	**-**	**-**	**1,359**
Other intangible assets	14,018	**-**	**-**	**14,018**
System implementation project	12,293	**-**	**-**	**12,293**
Project development	10,267	**-**	**-**	**10,267**
Brands	251,663	**-**	**-**	**251,663**
Exclusive agreement with customers – Unimagem	9,403	**-**	**-**	**9,403**
Relationship with hospitals	40,488	**-**	**-**	**40,488**
	487,376	**16,260**	**333**	**503,969**
	2,693,559	**16,260**	**333**	**2,710,152**

Changes in accumulated amortization

	Company		
		Changes in the period	
	12/31/2012	Amortization	6/30/2013
Acquisition of interest – Goodwill	(153,831)	-	**(153,831)**
Other intangible assets			
IT systems	(85,444)	(9,928)	**(95,372)**
Commercial area use right	(537)	(54)	**(591)**
Other intangible assets	(3,622)	(644)	**(4,266)**
System implementation project	(12,293)	-	**(12,293)**
Project development	(10,166)	(186)	**(10,352)**
Brands	(15,300)	(3,836)	**(19,136)**
Exclusive agreement with customers - Unimagem	(3,767)	(468)	**(4,235)**
Relationship with hospitals	(4,188)	(906)	**(5,094)**
	(135,317)	(16,022)	**(151,339)**
	(289,148)	(16,022)	**(305,170)**

Notes to the quarterly information

	Consolidated		
		Changes in the period	
	12/31/2012	Amortization	6/30/2013
Acquisition of interest - Goodwill	(205,309)	**-**	**(205,309)**
Other intangible assets			
IT systems	(88,254)	**(10,456)**	**(98,710)**
Commercial area use right	(612)	**(54)**	**(666)**
Other intangible assets	(3,634)	**(657)**	**(4,291)**
System implementation project	(12,293)	**-**	**(12,293)**
Project development	(10,210)	**(57)**	**(10,267)**
Brands	(16,441)	**(4,297)**	**(20,738)**
Exclusive agreement with customers - Unimagem	(3,767)	**(470)**	**(4,237)**
Relationship with hospitals	(5,597)	**(1,282)**	**(6,879)**
	(140,808)	**(17,273)**	**(158,081)**
	(346,117)	**(17,273)**	**(363,390)**

Additions to accumulated amortization, stated in changes for the period, were partly recorded under general and administrative expenses and partly under costs of goods and/or services sold.

During the quarter, the Company did not identify any assets impairment indicator.

15. Trade accounts payable

	Company		Consolidated	
	6/30/2013	12/31/2012	6/30/2013	12/31/2012
Domestic suppliers	**59,333**	53,460	**87,374**	83,138
Foreign suppliers	**181**	1,254	**209**	1,291
	59,514	54,714	**87,583**	84,429

Notes to the quarterly information

16. Loans and financing

Type	Average rate	Final maturity	Company 6/30/2013	Company 12/31/2012	Consolidated 6/30/2013	Consolidated 12/31/2012
Local currency						
Banco HSBC	113.0% of CDI	3/25/2013	**-**	1,251	**-**	1,251
Banco do Brasil **(iii)**	111.0% of CDI	6/1/2015	**-**	-	**23,791**	28,669
BNDES **(ii)** e **(iii)**	TJLP + 5.8% p.a.	5/15/2016	**-**	-	**-**	3,117
Sundry banks	115.0% of CDI	11/29/2012	**-**	-	**200**	70
Financial lease – Sundry banks - Note 28 **(i), (ii)** and **(iii)**	CDI + 2.85% p.a.	10/26/2015	**6,300**	8,246	**22,839**	30,801
			6,300	9,497	**46,830**	63,908
Foreign currency						
Financing of equipment **(i)**, **(ii)** and **(iii)**	7.10% p.a.	12/1/2016	**-**	-	**3,479**	3,862
Financial lease – Sundry banks - Note 28 **(ii)** and **(iii)**	6.30% p.a.	3/23/2016	**12,740**	18,655	**14,927**	21,387
Senior Notes (**a) (iii)**	8.75% p.a.	5/29/2018	**-**	-	**64,804**	59,652
			12,740	18,655	**83,210**	84,901
Transaction cost – issue of notes (b)			**-**	-	**(1,393)**	(1,412)
			19,040	28,152	**128,647**	147,397
Current liabilities			**(12,824)**	(16,840)	**(27,989)**	(44,520)
Noncurrent liabilities			**6,216**	11,312	**100,658**	102,877

The Company is not exposed to short-term refinancing risk.

Guarantors:

(i) DASA Real Estate Empreendimentos Imobiliários Ltda.

(ii) Promissory Note of 125% of contractual amount in the Company's name.

(iii) Diagnósticos da América S.A.

Bank loan and financing agreements do not have covenants.

(a) The Board of Directors' meeting held on May 21, 2008 approved the issue of Senior Notes by the foreign subsidiary DASA Finance Corporation, for the purpose of raising funds to finance the Company's activities expansion. The issuance of notes in the amount of US$ 250 million was completed on May 29, 2008, which maturity in one single installment in May 2018, remunerated at an interest and issue cost of 9.45% p.a. Payment of interest is on a semiannual basis, always on the 29th of May and November. The principal and interest are unconditionally and irrevocably guaranteed by the Company. Such notes were placed solely overseas. The balance at June 30, 2013 is R$ 64,804 (R$ 59,652 at December 31, 2012).

(b) The transaction costs will be allocated to profit or loss on a straight-line basis, until the settlement of the notes, subject to adjustment in the effective rate of the loan

Bank loans and financing classified as non-current liabilities, according to the contractual maturity dates, will be repaid as follows:

Notes to the quarterly information

	Company	Consolidated
2014 (as from July 1)	3,605	19,810
2015	2,541	17,110
2016 to 2018	70	64,848
Cost of long term transaction	-	(1,110)
	6,216	100,658

The Company granted collaterals to its subsidiaries as follows:

CDPI - Clínica de Diagnóstico por Imagem Ltda	Banco ABC Brasil	4,521
	General Eletric	682
	Banco Itaú S.A.	2,478
	Banco do Brasil	5,000
CientificaLab Produtos Lab. e Sistemas Ltda.	CSI Latina Financial	299
	Modal	48
	Banco Pottencial	2,353
DASA Finance Corporation	Emissão de Bond	64,210
Laboratórios Médicos Dr. Sérgio Franco Ltda.	Banco Itaú S.A.	25,000
	Banco do Brasil	2,712
	Banco Pottencial	10
Pro Echo Cardiodata Serviços Médicos Ltda.	General Eletric	704
	Banco Itaú S.A.	1,099
CRMI - Clínica de Ressonância e Multi Imagem Ltda.	Banco do Brasil	4,000
		113,116

17. Debentures (Company and consolidated)

	6/30/2013	12/31/2012
Nonconvertible debentures	**950,000**	950,000
Compensatory interest	**13,851**	13,239
	963,851	963,239
Transaction cost	**(3,628)**	(4,255)
	960,223	958,984
Current	**(308,431)**	(74,485)
Noncurrent	**651,792**	884,499

Notes to the quarterly information

Deadline for amortization of the main value of second- and third-issue debentures is as follows:

2013	62,500
2014	295,833
2015	295,833
2016	295,834
	950,000

<u>2nd Issue</u>

In the meeting held on March 16, 2011, the Board of Directors of the Company approved a fund raising by conducting the 2nd issue of simple debentures non-convertible into shares of the Company, for public distribution in the total amount of up to R$810,000, on a firm guarantee and better efforts of placement basis, under the terms of CVM Ruling No. 476 of January 16, 2009.

On May 16, 2011, the Company communicated to its shareholders and the market in general that on May 11, 2011, it closed the public offer for distribution with restricted placement efforts, of a single series of simple debentures non-convertible into shares, of the unsecured type. Seventy thousand 70,000 debentures were subscribed for a 5-year term from the date of issue, in the total amount of R$ 700,000. The debenture remuneration is equivalent to 100% of the accumulated variation of the Inter-financial Deposit (DI) daily average rates, “over extra-group”, expressed in percentage per annum and based on 252 working days, as calculated and daily disclosed by the Clearing House for the Custody and Financial Settlement of Securities (CETIP), plus an exponential surcharge of 1.40%. As the issue date was April 29, 2011, the face value of each debenture will be paid in 3 consecutive annual installments, as from the 36th month from the issue date. Payment of remuneration interest is semiannual, occurring on the 1st day of April and October, and the debit in the Company account shall occur one day prior to due date.

The transaction cost will be realized up to April 2016, totaling R$3,941 at the date of the transaction.

<u>3rd Issue</u>

On October 15, 2012, the Board of Directors of the Company approved the third issue by the Company, of up to 25,000 debentures non-convertible into shares of the unsecured type, in a single series, in the total amount of up to R$250,000, for placement through a public offer with restricted efforts, pursuant to CVM Instruction No. 476 of January 16, 2009, as amended.

On November 1, 2012, the Company communicated to its shareholders and the market in general that on October 31, 2012 it had closed the public offer for distribution, with restricted placement efforts, of the third issue of DASA’s simple debentures non-convertible into shares, of the unsecured type, in one single series.
Twenty-five thousand (25,000) debentures were subscribed for a 4-year term from the date of issue, in the total amount of R$ 250,000. The debentures are not subject to monetary adjustment, and the debit balance of each debenture face value will incur an interest equivalent to 100% of the accumulated variation of the Inter-financial Deposit (DI) daily average rates, “over extra-group”, expressed in percentage per annum and based on 252 working days, as calculated and daily disclosed by CETIP, plus a surcharge of 0.80% per annum, calculated based on 252 business days, exponentially and cumulatively, on a pro rata temporis basis, per business day elapsed from the Date of Issue or the payment date of the immediately prior remuneration, as the case may be, until the effective payment date.

Notes to the quarterly information

Interest will be paid semiannually from the Issue Date, the first payment beginning on April 25, 2013 and the last payment to be made on the Maturity Date, without prejudice to payments resulting from early redemption of the Debentures, early repayment of the Debentures and/or prepayment of obligations arising out of the Debentures.

The face value of each Debenture will be repaid in 4 annual and successive installments, in the following order:

I. Three installments, each in the amount corresponding to 25% of the face value of each Debenture, due on October 25, 2013, October 25, 2014 and October 25, 2015; and

II. One installment in the amount corresponding to the outstanding balance of the face value of each Debenture, due on October 25, 2016.

The financial settlement of the offer occurred on October 31, 2012 in the amount of R$250,304, and the net proceeds of the offer were used towards (i) the early redemption of all commercial promissory notes of the third issue of the Company; and (ii) the balance to reinforce the working capital of the Company.

The debentures have clauses establishing maximum indebtedness and leverage ratios, based on the consolidated quarterly financial information, as detailed in Note 26. At the end of the period, the Company was in compliance with the contractual covenants, as follows:

Indicator	**Contractual covenants (a)**	**Covenants at June 30, 2013**	**Covenants at December 31, 2012**
1 – Net debt / EBITDA – maximum index			
2nd issue	2.50	2.15	2.08
3rd issue	3.00	2.15	2.08
2- EBITDA / Financial income – minimum index			
2nd issue	2.00	4.62	3.58
3rd issue	2.00	4.62	3.58

(a) The Company will be deemed to be in non-compliance with this covenant if it exceeds such ratios for two consecutive quarters.

18. Social and labor liabilities

	Company		**Consolidated**	
	6/30/2013	**12/31/2012**	**6/30/2013**	**12/31/2012**
Salaries payable	**13,511**	11,905	**17,468**	16,598
Payroll charges payable	**10,005**	10,963	**13,952**	14,991
Accrual for vacation pay and social charges	**50,156**	36,184	**67,909**	48,366
Provision for profit sharing	**13,922**	-	**13,922**	-
Other	**1,290**	357	**1,461**	1,236
	88,884	59,409	**114,712**	81,191

Notes to the quarterly information

19. Taxes in installments

		Company		Consolidated	
	Completion of amortization	6/30/2013	12/31/2012	6/30/2013	12/31/2012
PAES Program **(a)**	2013	**-**	1,155	**-**	1,155
REFIS IV – Federal **(b)**	2020	**9,862**	10,113	**19,986**	21,208
ICMS – RJ **(c)**		**-**	-	**3,588**	5,103
ISS – CERPE **(d)**		**-**	-	**2,377**	2,429
Other		**978**	1,124	**2,760**	2,935
		10,840	12,392	**28,711**	32,830
Current		**(1,256)**	(2,370)	**(4,573)**	(4,820)
Noncurrent		**9,584**	10,022	**24,138**	28,010

(a) PAES (special program for tax payment)

On July 29, 2003, the Company joined the special program for tax payment in installments (PAES) – Law No. 10684 – and entered the tax debts related to PIS and COFINS that were being discussed in court. The consolidated debt was divided into 120 monthly installments and adjusted using the long term interest rate (TJLP), and amortizations were made until June 2013. In March 2013, the Company recorded the additional amount of R$ 2,767, to reflect the balance payable under PAES in the statement provided by the Brazilian IRS. From this amount, R$ 1,743, recorded under general and administrative expenses, refer to (i) debts from 1998 to 2001 of companies merged into the Company (Bronstein, Lâmina and Lavoisier), and (ii) fine on arrears reduced by 50%, having the Company previously discussed the unconstitutionality of such fine on tax debts related to PIS payable by the Company and COFINS payable by the merged Company (Lâmina), and the R$ 1,024 recorded in financial expenses refer to interest adjusted by TJLP applied to such debts consolidated by the Company in March 2013. Considering the payment of the final balance at June 30, 2013, there are no other amounts recorded in liabilities in connection with this PAES.

(b) REFIS IV – Special federal tax payment program – Law No. 11941/09

A new Installment program (REFIS IV) for federal Debts was created in connection with the enactment of Law No. 11941/09 comprising all debts under the Brazilian Federal Tax Authorities (Brazilian IRS, General Attorney's Office for the Treasury Department – PGFN and Brazilian Social Security Institute - INSS), either incorporated or not, included or not as federal enforceable debt, whether executed or not, including those which have been subject matter of a prior installment program. Given the favorable conditions of this new program, on November 27, 2009, the Company enrolled therewith, and made the first installment payment under the conditions stated in the legislation, and, monthly, through minimum installments paid up to the effective consolidation of the debt. The balance at June 30, 2013 is R$ 9,862 (R$ 10,113 at December 31, 2012) in Company, and R$ 19,986 at June 30, 2013 (R$ 21,208 at December 31, 2012) in consolidated.

The company also included in the installment program tax debts for which former partners/shareholders of the acquired companies were liable. Such debts have not been recorded under taxes in installments yet, because the review process with the former owners has not been concluded. This process should result in the redemption, proportional to the debts assumed by the prior management, of marketable securities used as guarantees for settlement of liabilities assumed at the time the companies were acquired (Note 8).

The term for consolidation of debts in the special installment plan for major taxpayers with differentiated monitoring ended on June 30, 2011. The Company has not concluded the consolidation yet, as information about debts originated from the companies acquired by the Company, which have already been merged, was not available on the Brazilian IRS website during the period of consolidation. The Company, aiming to ensure recognition of the acquired companies' debts in the installment program, has filed for petitions in the period between June 27 and 28, 2011 before the agencies handling debts subject to the installment plan, requiring such debts to be stated as entitled to inclusion in the installment payment on the E-CAC system. The Company has not yet received an answer to petitions filed.

(c) ICMS – RJ Payment in installments

Special tax debt payment in installments in Rio de Janeiro – Law 6.136/11

Rio de Janeiro State Law No. 6136/11, regulated by Rio de Janeiro State Decree No. 43443/12 and Resolution No. 3080/12 of Rio de Janeiro State General Prosecution Office, enacted a special program that provides for elimination of 100% of fines and 50% of interest on debts registered as Enforceable Tax Debt, authorizing payment thereof within 18 months or through offset against securities issued in connection with court ordered debts ("precatórios"), observing the limit of 95% of debts.

Considering these favorable conditions, the Company, through its subsidiaries Clínica de Ressonância e Multi-Imagem Ltda. (CRMI), Pro Echo Cardiodata Serviços Médicos Ltda. (Pro Echo) e CDPI – Clínica de Diagnóstico por Imagem Ltda. (CDPI), elected to use the benefits of Law, adhering to the program on 05/31/2012 and thus eliminating the tax contingencies related to ICMS on import recorded in provision accounts (Note 21).

The subsidiaries adhered to pay the debts through offset against securities issued, considering the limits established by Law , CDPI also opted for settling its debts in 18 monthly installments. At June 30, 2013, such debts balance was R$ 391 (R$ 570 at December 31, 2012).

On June 1, 2012, there was full payment of lawyers' fees related to debts in relation to which the Company opted for offset against securities issued in connection with court ordered debts. On the same date, there was payment of the first installment of debts payable in 18 monthly installments.

The modality of offset against securities issued in connection with court ordered debts depends on approval by the government department assisting the president ("Casa Civil") and, upon such approval, there shall be payment in cash of 5% of waived debts, which may not be offset against such securities, after being summoned by the State General Attorney's Office (PGE), under penalty of the offset to be considered invalid on the terms of article 10 of Law No. 6136/11. Only upon approval will the Company recognize in P&L the discount on the acquisition of the securities used to offset the debts.

The breakdown of the amounts included in the referred to special payment in installments, as well as of their settlement - offsetting against securities issued in connection with court ordered debts – is as follows:

	Total	***Precatórios*** (securities)	**In cash**
Clínica de Ressonância e Multi-Imagem Ltda.	3,197	2,945	253

Notes to the quarterly information

The net nominal amount of discount referring to the securities issued in connection with court ordered debts is recorded in Other noncurrent assets, and breaks down as follows:

	Nominal value	Discount	Amount paid
Clínica de Ressonância e Multi-Imagem Ltda.	2,945	(960)	1,985

(d) ISS payment in installments – CERPE

In 2009, subsidiary CERPE decided to use the benefits offered by Law No. 17384/2007 of Recife city, Pernambuco state. The referred Law provided benefits such as reduction of principal by 60%, in addition to total exemption from fines and interest referring to a number of ISS-related debts, which were subject to a previous special installment program, also granted by the Recife city administration. In addition to the above-mentioned benefits, the referred Law also allowed the Company to settle such debts in up to 240 (two hundred and forty) installments. Consequently, they will be fully paid by 2029. The debts balance at June 30, 2013 was R$ 2,377 (R$ 2,429 at December 31, 2012).

20. Accounts payable for acquisitions of subsidiaries

Accounts payable for acquisition of subsidiaries relate to the amounts due to their former owners upon the acquisition of shares or quotas representing the paid-in capital of these companies. Debts are restated in accordance with contractual clauses and have the following settlement schedules:

			Company		Consolidated	
	Restatement	**Maturity**	**6/30/2013**	**12/31/2012**	**6/30/2013**	**12/31/2012**
Not guaranteed by marketable securities	IPCA-IGPM-Selic	05/2016	**10,668**	11,797	**10,668**	11,797
Guaranteed by marketable securities	(a)	Nov/2016 and Apr/2017	**45,873**	46,803	**57,037**	57,635
			56,541	58,600	**67,705**	69,432
Current			**(1,633)**	(1,598)	**(1,633)**	(1,598)
Noncurrent			**54,908**	57,002	**66,072**	67,834

(a) Restated at the average rate of 102.97% of CDI (102.63% of CDI at December 31, 2012) for fixed-income funds, and 100.27% of CDI (100.00% of CDI at December 31, 2012) for CDB/ committed transactions, which are managed by financial entities, as shown in Note 8.

Notes to the quarterly information

The installments classified as non-current liabilities have the following payment schedule:

Aging list		Consolidated
2014 (as from July 1)	14,495	14,495
2015	14,473	14,473
2016	25,825	32,924
2017 to 2020	115	4,180
Total	54,908	66,072

21. Provisions for tax, social security, labor and civil proceedings

	Company			
	6/30/2013		12/31/2012	
	Provision	Judicial deposit	Provision	Judicial deposit
ICMS on import **(a)**	**49,235**	**52,607**	96,155	51,642
Labor and civil contingencies **(b)**	**3,770**	**10,614**	4,182	9,908
Tax contingencies **(c)**	**28,686**	**29,848**	28,589	29,567
	81,691	**93,069**	128,926	91,117

	Consolidated			
	6/30/2013		12/31/2012	
	Provision	Judicial deposit	Provision	Judicial deposit
ICMS on import **(a)**	**49,235**	**52,607**	96,155	51,642
Labor and civil contingencies **(b)**	**4,638**	**10,686**	5,057	9,980
Tax contingencies **(c)**	**31,136**	**33,976**	31,039	33,652
	85,009	**97,269**	132,251	95,274

Notes to the quarterly information

(a) ICMS on import

Following the opinion of its legal advisors, the Company has not paid ICMS on the import of inputs and equipment for use in the rendering of its services since February 2000, as there are ongoing discussions as to whether the Company is an ICMS taxpayer for these transactions. For ICMS payables on goods and equipment imported up to the publication of Constitutional amendment 33 on December 11, 2001, the external legal advisors understand that the likelihood of losses is remote; as regarding to ICMS payables generated between the Constitutional Amendment 33 date and the issuance of the supplementary Law No. 114, on December 16, 2002, the likelihood of loss was classified as possible. For import of equipment under the lease modality, the likelihood of loss was also deemed as possible. Finally, after enactment of the supplementary Law No. 114 on December 16, 2002, the external legal advisors understand that the likelihood of loss is probable. Accordingly, the Company decided to deposit in court, in December 2011, the amount of R$ 46,068, R$ 52,607 at June 30, 2013 and (R$ 51,642 at December 31, 2012) referring to the non-notified ICMS amounts charged on direct import of input and equipment cleared in São Paulo State, demanding the right to settle the tax through voluntary payment, without the levy of fines and with the reduction of interest, and maintaining the calculation criteria for provision for losses. A decision issued by the lower court partially favored the Company by recognizing the arguments used to charge interest, and was unfavorable to the fine. This decision is now the object of an appeal.

The São Paulo State Decree No. 58811/12 created a special installment program ("PEP of ICMS/SP"), in which companies may enroll until August 31, 2013, and that established the exclusion of up to 75% of fines and of up to 50% of interest related to ICMS debts, either incorporated or not, including those deemed as federal enforceable debt, whether executed or not, and referring to tax triggering events occurring until July 31, 2012. Debts subject to tax delinquency notice and imposition of fine (AIIM), and which are not federal enforceable debts, are entitled to additional fine deductions.

Given these favorable conditions, the Company decided to use the benefits offered by the PEP of ICMS/SP and joined the program in May 2013, which includes the ICMS debts on direct import of equipment and input carried out between 2007 and 2011, which have not been object of a tax delinquency notice yet, but are an object of a writ of mandamus issued by the São Paulo State Court. The payment in cash was made on May 22 and June 5, 2013, totaling R$ 39,398, as shown in the table below:

ICMS DEBTS (WITHOUT DEDUCTIONS)	PEP DEDUCTIONS	DEBTS AFTER PEP DEDUCTIONS
55,286	(15,888)	39,398

Consequently, considering that there was a previously set-up provision for contingencies for the referred to debts in the amount of R$ 48,726, final gains arising out of PEP was R$ 9,328. This amount was recognized in financial income for the period.

Considering that the Company decided to pay in cash, there are no longer amounts recorded under liabilities in connection with the special installment payment program related to non-notified ICMS debts on import.

At June 30, 2013, the provision for import carried out since January 1, 2003 is R$ 49,235 (R$ 96,155 at December 31, 2012) in Company and consolidated. As regards the direct import subject to tax-deficiency notice, the Company management is analyzing whether it will join PEP/SP or not.

Notes to the quarterly information

(b) Provision for labor and civil contingencies

At June 30, 2013, the Company is party to 1,100 labor claims (916 at December 31, 2012) and 986 civil administrative proceedings and lawsuits (893 at December 31, 2012). Provisions of R$ 3,770 (R$ 4,182 at December 31, 2012) in the Company and R$ 4,638 (R$ 5,057 at December 31, 2012) in the consolidated, are based on the historical percentage of loss of claims whose likelihood of an unfavorable outcome had been rated as probable. At June 30, 2013, the Company presents the consolidated amount of R$ 75,115 (R$ 78,570 at December 31, 2012) related to the claims classified by its legal advisors as possible loss, from which R$ 18,525 refers to civil claims and R$ 56,590 to labor claims for which there are no provisions, according to the accounting rule applicable for those circumstances.

The Company is also a party to a lawsuit for indemnification for loss of profits and pain and suffering due to supposed competition-related infraction by the Company together with a health insurance Company. An opposition was filed against the case amount against which claimants filed a reply, as such, an expert accounting and engineering examination was ordered. On December 7, 2007, the amount attributed to the case by claimant is R$ 61,815, which unfavorable outcome was classified as possible, and the amount involved has not been evaluated. An expert accounting examination conducted by the court expert concluded that the claimed loss of profit sought should amount to R$ 4,500, applicable to the health plan insurance Company.

From the amount of R$ 56,590 corresponding to labor claims classified as possible loss, we should mention the Public Civil Action at the Rio de Janeiro Labor Court, to which the Company and its subsidiary Laboratórios Médicos Dr. Sérgio Franco Ltda. are a party. In general, questioning the legality of the arrangements with health companies specialized in diagnostic support services by imaging, which required hiring doctors under the Consolidation of Labor Laws (CLT) and a collective indemnification for pain and suffering of approximately R$ 20,000 on September 10, 2012. The Company believes that, considering their specific characteristics, the arrangement principles which is being adopted, in addition to being in regular and in strict compliance with applicable laws, are supported by favorable former court decisions, and are in line with the disclosures and explanations reported in the Reference Form, in items 4.1 and 4.3. On October 29, 2012, the Company disclosed the foregoing as a “Material News Release”, pursuant to CVM Ruling No. 358 of January 2002. A hearing was held on February 20, 2013, and it was adjourned *sine die*.

(c) Provision for tax contingencies

The provisions for tax contingencies in the amount of R$ 28,686 (R$ 28,589 at December 31, 2012) in Company, and R$ 31,136 (R$ 31,039 at December 31, 2012) in consolidated, relate to: (i) questionings for increases in rates; (ii) calculation base; and (iii) unconstitutionality of collection. Such questionings refer basically to PIS, COFINS, INSS and FGTS contributions. At June 30, 2012, the Company recorded a consolidated amount of R$ 260,242 (R$ 218,210 at December 31, 2012), related to claims classified by its legal advisors as possible loss, for which there were no provisions, according to the accounting rule applicable for those circumstances, and substantially R$ 164,816 was related to ICMS claims (Taxes) over import of leasing equipment and direct import of inputs and equipment performed between the EC33 (issued in December 2001) and the Supplementary Law No. 114 (issued in December 2002), and R$ 95,426 related to other PIS, COFINS, IRPJ and ISS tax claims.

Notes to the quarterly information

Changes in provisions for contingencies

	Company				
	12/31/2012	Change for the period			
	Closing balance	Additions to provision	Use and reversal	Restatement	Closing balance
ICMS on import	96,155	**-**	**(48,726)**	**1,806**	**49,235**
Provision for labor and civil contingencies	4,182	**3,341**	**(3,753)**	**-**	**3,770**
Provision for tax contingencies	28,589	**4**	**(179)**	**272**	**28,686**
	128,926	**3,345**	**(52,658)**	**2,078**	**81,691**

	Consolidated				
	12/31/2012	Change for the period			
	Closing balance	Additions to provision	Use and reversal	Restatement	Closing balance
ICMS on import	96,155	-	(48,726)	1,806	49,235
Provision for labor and civil contingencies	5,057	3,341	(3,760)	-	4,638
Provision for tax contingencies	31,039	4	(179)	272	31,136
	132,251	3,345	(52,665)	2,078	85,009

22. Equity

a) Share-based payment

At December 7, 2010, the board of directors approved a new stock option plan for our management and employees ("New Plan") and its chief guidelines were then determined on December 16, 2010.

The New Plan was approved at the Special General Meeting held on January 5, 2011. On the same date, a meeting of the board of directors approved the granting of shares under the New Plan and the first stock option program which, among other matters, elected the beneficiaries.

On May 9, 2011, the board of directors approved the election of the beneficiaries of the New Plan, and subject to the terms and conditions determined in the first program, the executive board signed stock option agreements with each of the beneficiaries.

Each beneficiary, having met the conditions stated for the plan will be granted options to acquire or subscribe to a number of registered common shares with no par value corresponding to the percentage of 250% (two hundred and fifty per cent) of own shares (acquired by the beneficiaries). Percentages for each individual beneficiary are defined by the board of directors and stated in the agreement signed with each beneficiary.

Other than the amount invested by the beneficiary for acquisition of treasury shares no other consideration shall be required of the beneficiary to exercise the benefit, and the above price consubstantiates the beneficiary's obligation to acquire the own shares and hold them for a period of three (3) years after acquiring them.

Notes to the quarterly information

Stock options may only be exercised by beneficiaries, in full or in part, three (3) full years after the date of signing the agreement (vesting period).

At the end of the vesting period, beneficiaries may exercise their rights in full or in part by giving written notice to the Company within thirty (30) days of the vesting date, subject to specific requirements, dates and periodicities established by the board of directors.

Stock options granted in May 2011

In May 2011, the Executive Board entered into stock-option agreements with beneficiaries under the plan. The number of shares initially granted was 309,076 common shares, currently 106,576 (114,775 at December 31, 2012) common shares granted considering the contracts canceled up to June 30, 2013, with Vesting Period until May 2014.

The June 30, 2013 balance recorded under Granted options, in equity, is R$ 866 (R$ 814 at December 31, 2012), equivalent to 74,858 (61,660 at December 31, 2012) common shares, corresponding to the total number of shares granted proportionally to the period incurred in the contracts executed, as follows:

	Common shares	**R$**
Balance at December 31, 2012	61,660	814
Cancellations	**(4,701)**	**(64)**
Additions	**17,899**	**116**
Balance at June 30, 2013	**74,858**	**866**

Share-based payment transactions – June 2012

In June 2012, the Executive Board and the beneficiaries of the plan entered into option agreements for the acquisition of shares. The number of shares initially granted was 259,959 common shares, currently 228,255 (240,216 at December 31, 2012) common shares granted considering the contracts canceled up to June 30, 2013, with Vesting Period until June 2015.

The June 30, 2013 balance recorded under Other Payables, in equity, is R$ 893 (R$ 547 at December 31, 2012), equivalent to 77,198 (41,500 at December 31, 2012) common shares, corresponding to the total number of shares granted proportionally to the period incurred in the contracts executed, as follows:

	Common shares	**R$**
Balance at December 31, 2012	41,500	547
Cancellations	**(2,553)**	**(34)**
Additions	**38,251**	**380**
Balance at June 30, 2013	**77,198**	**893**

Notes to the quarterly information

b) Dividends and interest on equity

On June 20, 2013, the Company paid R$ 20,503 in dividends to shareholders, which was approved in the Annual Shareholders' Meeting held on April 22, 2013.

c) Earnings per share

Basic

Basic earnings per share is calculated by dividing income attributable to shareholders by the weighted average number of common shares issued during the period, excluding common shares purchased by the Company and held as treasury shares.

	1/1/2013 to 6/30/2013	**1/1/2012 to 6/30/2012**
Profit attributable to controlling shareholders	**58,681**	59,651
Weighted average number of common shares issued	**311,803**	311,803
Weighted average number of treasury shares	**(1,159)**	(1,159)
Weighted average number of common shares outstanding	**310,644**	310,644
Basic earnings per share - R$	**0.18890**	0.19202

	4/1/2013 to 6/30/20	**4/1/2012 to 6/30/2012**
Profit attributable to controlling shareholders	**35,159**	23,281
Weighted average number of common shares issued	**311,803**	311,803
Weighted average number of treasury shares	**(1,159)**	(1,159)
Weighted average number of common shares outstanding	**310,644**	310,644
Basic earnings per share - R$	**0.11318**	0.07494

Diluted

Diluted earnings per share are calculated by adjusting the weighted average number of common shares outstanding assuming conversion of all common shares that could lead to dilution. The only common shares that could lead to dilution are from stock option plans, as disclosed in item (a) in this Note.

	4/1/2013 to 6/30/2013	**4/1/2012 to 6/30/2012**
Profit attributable to controlling shareholders	**35,159**	23,281
Weighted average number of common shares issued	**311,803**	311,803
Weighted average number of treasury shares	**(1,159)**	(1,159)
Weighted average number of common shares outstanding	**310,644**	310,644
Basic earnings per share - R$	**0.11318**	0.07494

Accrual for the period	**1/1/2013 to 6/30/2013**	**1/1/2012 to 6/30/2012**
Profit attributable to controlling shareholders	**58,681**	59,651
Weighted average number of common shares outstanding	**310,644**	310,644
Adjustment due to stock option plans	**335**	66
Weighted average number of common shares for diluted earnings per share	**310,979**	310,710
Diluted earnings per share - R$	**0.18870**	0.19198

Notes to the quarterly information

Accrual for the period	4/1/2013 to 6/30/2013	4/1/2012 to 6/30/2012
Profit attributable to controlling shareholders	**35,159**	23,281
Weighted average number of common shares outstanding	**310,644**	310,644
Adjustment due to stock option plans	**335**	66
Weighted average number of common shares for diluted earnings per share	**310,979**	310,710
Diluted earnings per share - R$	**0.11306**	0.07493

Notes to the quarterly information

23. Income and social contribution taxes

The company records monthly provisions for income and social contribution taxes on an accrual basis

Taxes are calculated by taxable income, except for subsidiaries Imagem e Diagnóstico, Multimagem PET and Multi-Imagem Petrópolis, in which it adopted the presumed profit system.

Reconciliation of the expense calculated by applying combined rates for income and social contribution tax expenses charged to income is shown as follows:

	Company		Consolidated	
	6/30/13	**6/30/12**	**6/30/13**	**6/30/12**
Income before income and social contribution	**75,254**	72,820	**91,250**	91,450
Combined tax	**34%**	34%	**34%**	34%
Income and social contribution At the combined	**(25,586)**	(24,759)	**(31,025)**	(31,093)
Permanent exclusions (additions)				
Equity pickup	**9,677**	12,750	**-**	-
Interest on equity	**-**	(1,295)	**-**	-
Non-deductible	**(510)**	(274)	**(538)**	(336)
Other adjustments				
Income (loss) from subsidiary in foreign	**-**	-	**(2,499)**	(1,124)
Taxable profit based on percentage of gross	**-**	-	**500**	213
Dasa Brasil	**-**	-	**764**	-
Other	**(154)**	409	**280**	453
	(16,573)	(13,169)	**(32,518)**	(31,887)
- Income and social contribution taxes –	**-**	-	**(20,034)**	(15,236)
- Deferred taxes	**(16,573)**	(13,169)	**(12,484)**	(16,651)
- Total	**(16,573)**	(13,169)	**(32,518)**	(31,887)
Effective tax rate	**-22%**	-18%	**-36%**	-35%

The 34% combined tax rate used for 2013 and 2012 calculations applies to taxable profit for legal entities in Brazil as required by the tax laws of this jurisdiction.

Notes to the quarterly information

a) Deferred taxes on tax losses and temporary provisions

Income and social contribution taxes are stated so as to reflect future tax effects attributable to temporary differences between the assets and liabilities tax bases and their respective book values.

In accordance with CPC 32, based on the expectation of generating future taxable profit backed by a technical study approved by our management, the Company recognizes tax credits and debits on deductible temporary differences and accumulated tax losses and negative bases for social contribution, which are not subject to limitation and may be used to offset up to 30% of annual taxable profit. The book value for deferred tax assets and liabilities is reviewed quarterly and projections are reviewed annually.

The composition of the balances of deferred income and social contribution taxes assets and liabilities are shown below:

	Balance sheet Company		Income (loss) Company
	6/30/13	**12/31/12**	**6/30/13**
Income and social contribution tax losses	**135,570**	98,246	**37,324**
Allowance for doubtful accounts and disallowances	**18,861**	25,074	**(6,213)**
Goodwill amortization	**-**	997	**(997)**
Provision for specialized medical services	**9,336**	3,757	**5,579**
Sundry provisions	**4,747**	168	**4,579**
Provision for contingencies	**17,881**	33,941	**(16,060)**
Amortization of pre-operating expenses	**165**	329	**(164)**
Other	**735**	514	**221**
Goodwill amortization	**(150,641)**	(108,073)	**(42,568)**
Intangibles identified in acquisitions	**(86,019)**	(87,697)	**1,678**
Review of property and equipment useful lives	**(12,019)**	(9,154)	**(2,865)**
Outros	**(727)**	(3,640)	**2,913**
Deferred income and social contribution taxes - Assets / (Liabilities)	**(62,111)**	(45,538)	**-**
Revenue (expenses) from income and social contribution - deferred	**-**	-	**(16,573)**
Reflected in the balance sheet as follows:			
Deferred tax assets			**-**
Deferred tax liabilities	**(62,111)**	(45,538)	
Deferred income and social contribution taxes - Assets /(Liabilities)	**(62,111)**	(45,538)	

Reconciliation of tax assets (liabilities) - deferred	**6/30/13**
Balance at December 31, 2012	**(45,538)**
Income / (expenses) from taxes recognized in income (loss)	**(16,573)**
Balance June 30, 2013	**(62,111)**

Notes to the quarterly information

	Balance sheet Company		Income (loss) Company
	6/30/13	**12/31/12**	**6/30/13**
Income and social contribution tax losses	**170,005**	124,801	**45,204**
Allowance for doubtful accounts and disallowances	**25,983**	30,884	**(4,901)**
Goodwill amortization	**23,075**	28,297	**(5,222)**
Provision for specialized medical services	**12,180**	6,339	**5,841**
Sundry provisions	**5,075**	214	**4,861**
Provision for contingencies	**18,873**	34,935	**(16,062)**
Amortization of pre-operating expenses	**165**	329	**(164)**
Other	**736**	514	**222**
Goodwill amortization	**(151,867)**	(109,124)	**(42,743)**
Intangibles identified in acquisitions	**(91,640)**	(93,429)	**1,789**
Remeasurement of useful life of property and equipment	**(9,166)**	(6,173)	**(2,993)**
Other	**(6,031)**	(7,715)	**1,684**
Deferred income and social contribution taxes - Assets/ (Liabilities)	**(2,612)**	9,872	
Revenue (expenses) from income and social contribution taxes - deferred			**(12,484)**
Reflected in the balance sheet as follows:			
Deferred tax assets	**59,499**	57,002	
Deferred tax liabilities	**(62,111)**	(47,130)	
Deferred income and social contribution taxes - Assets/ (Liabilities)	**(2,612)**	9,872	

Reconciliation of deferred tax assets (liabilities)	**6/30/13**
Balance at December 31, 2012	**9,872**
Income / (expenses) from taxes recognized in income (loss)	**(12,484)**
Other	
Balance at June 30, 2013	**(2,612)**

Management believes that the balances of deferred income and social contribution tax assets on temporary differences will be realized in proportion to the contingencies and occurrence of the events that gave rise to the provisions for losses.

24. Cost of services provided

	Company		Consolidated	
	6/30/2013	**6/30/2012**	**6/30/2013**	**6/30/2012**
Personnel	**163,430**	154,223	**229,835**	223,136
Material	**137,203**	131,695	**211,408**	200,051
Services and utilities	**254,192**	209,489	**330,865**	271,009
Depreciation costs	**40,558**	29,886	**52,103**	41,070
General expenses	**8,587**	7,677	**12,552**	10,599
	603,970	532,970	**836,763**	745,865

25. General and Administrative Expenses by nature

	Company		Consolidated	
	6/30/2013	**6/30/2012**	**6/30/2013**	**6/30/2012**
Personnel expenses	**82,808**	78,786	**110,106**	107,040
Provision for profit sharing and bonus	**13,922**	-	**13,922**	-
Services and utilities	**30,320**	38,792	**47,975**	58,372
Advertising and publicity	**4,454**	2,655	**5,126**	3,122
Freight costs	**16,741**	12,592	**18,930**	13,852
Depreciation and amortization	**25,460**	21,795	**27,432**	26,733
Taxes and charges	**3,005**	725	**4,622**	1,318
Sundry provisions	**3,791**	2,394	**4,739**	(139)
(Reversal)/allowance for doubtful accounts and write-off of securities	**30**	16	**70**	16
General expenses	**8,696**	9,747	**14,882**	15,902
	189,227	167,502	**247,804**	226,216

26. Financial instruments

The Company is generally exposed to the following operating risks that may affect its strategic and financial objectives to a greater or lesser extent:

- market risk
- liquidity risk
- credit risk
- operating risk

The Company manages the risks to which it is exposed by defining conservative strategies to ensure liquidity, profitability, and security, using objective criteria for risk diversification.

This note reports the Company's exposure to each of the above risks, and its objectives, policies and processes for risk measurement and management and for capital management.

Notes to the quarterly information

Risk management structure

In alignment with current regulations and with the Company's corporate policies, the system is based on the integrated management of each of the business processes and on adjusting risk level to strategic objectives. The Company's corporate governance structure involves an extensive risk management process for identifying, treating, and monitoring these risks that extends from senior management, and institutional committees such as the auditing committee, which is responsible, among other duties, for overseeing the integrity and effectiveness of internal controls and risk management through to all the Company's different areas.

The Company's internal control environment has been designed to support the nature, risk, and complexity of its operations. It is based on formalized policies and procedures that are disseminated throughout the organization, as well as dedicated business areas and specific tools for risk monitoring.

Management of all risks inherent to the Company's activities on an integrated basis is addressed within a process supported by the structures of Internal Controls and Compliance (in relation to internal policies, rules, and regulations) that ensures continuous improvement for risk management models and minimizes any omission that could jeopardize correct risk identification and assessment. Based on identification, assessment and monitoring of the principal risks, the Company draws up specific action plans to ensure that improvements are implemented.

To build the right control environment for the scale of its business, the Company invests to strengthen internal communication and disseminate the risk management concept among employees. Corporate risk management is supported by statistical tools with liability adequacy testing, stress testing, capital sufficiency indicators and others. In addition to these tools, the Company adds the qualitative side of risk management, with results from self-assessment, quality evaluations, and tests conducted by internal auditing to evaluate the effectiveness and efficiency of internal controls, as well as quality performance in fulfilling duties and responsibilities.

Historically, the financial instruments used by the Company have shown adequate results for risk mitigation. Additionally, we avoid transactions involving exotic or speculative derivatives.

Market risks

These are risks related to assets and liabilities with cash flows or present values that are exposed to:

a) *Exchange-rate risk*: Risk of loss or gain depending on fluctuations in prices of foreign currencies. The main tool to control exchange-rate related risk is the daily treasury position, which is based on reports provided by the BM&FBovespa and other sources (e.g. the Central Bank) for the control of exchange-rate variations involved in our operations.

b) *Market risk - interest*: Risk of fluctuating interest rates leading to increased expenses or decreased income. Fixed interest rates maintained to maturity allow certainty for cash flows. Floating interest rates pose volatility for future interest charges. The main tool for control of risk related to interest rates is the daily treasury position, which is based on reports provided by the BM&FBovespa to control interest rates involved in our transactions.

   Our principal market risks arise from possible fluctuations in interest rates and exchange rates. As a result, the Company and its subsidiaries seek hedging for liquidity risk through financial instruments such as marketable securities, funding in the form of working capital loans, and funding through the issue of debentures, all on an arms' length basis, as well as USD-CDI index swaps.

Notes to the quarterly information

The Company's market risk management practices are based on the operating strategies and internal controls established in its Internal Policy for Risk Management of Financial Assets ("Policy") in order to ensure liquidity, profitability, and security of financial instruments exposed to risk. These practices consist of periodically monitoring its contractual conditions in comparison with current market conditions.

Every financial transaction is submitted to the Executive Committee and subsequent validation by the board of directors and / or their auxiliary advisory committees. In the cases of exchange rate and interest-rate exposure, guidelines are set by the board of directors and operated by the Treasury department, since they depend of variable components of the economic scenario. Treasury forwards a monthly report to the Executive Committee showing the Company's current exposure to market risks and using reports, documents and contracts checks for compliance with the policy.

In addition to the above, for market risks to which the Company is exposed, Treasury is mandated to run monthly stress tests assuming 25% and 50% variations in relation to original parameters in order to assess the elasticity of these positions when subjected to major variations of the rates involved in these transactions, and their impact on income and cash positions of the Company.

Liquidity risk

Liquidity risk is the risk of an unforeseeable event or an error in calculating liquidity requirements that will impact the Company's investment decisions or day-to-day business.

We manage liquidity risk by maintaining adequate reserves, bank credit facilities, and credit lines from funding as deemed appropriate, continuously monitoring expected and actual cash flows and the combination of maturity profiles of financial assets and liabilities, following these guidelines:

a) Short-term cash management - liquid assets and credit facilities to cover immediate needs. Periodicity: Daily. Periodicity: D+1 (working days);

b) Long-term cash management - Continuous process to ensure long-term funds, through analysis of the cash budget on a monthly basis, updating assumptions made in the budget in accordance with business needs, and comparing actual *versus* estimated performance. Periodicity: Monthly. Term: 5th working day of the month following the report's base date;

c) Maintenance of minimum cash - Refers to cash balances the Company may replenish in a very short period of time to meet any urgent requirements. In addition, it uses the criterion that cash holdings must be sufficient to cover the five worst daily cash flows in a month, not including receivables;

d) Exposure limits and risk mitigation - the treasury department keeps short-term facilities for immediate liquidity and working capital lines, so that volume is sufficient to ensure at least the amount equal to that of the highest cash outflow over five consecutive days in the last 12 months.

For medium and long term credit lines, the Treasury department maintains credit lines compatible with the Company's strategic planning, for the purpose of ensuring the availability of resources to meet the estimated cash flow.

Notes to the quarterly information

The table below details the aging list of the consolidated financial liabilities at June 30, 2013:

	Consolidated				
Transaction	Up to 1 year	1 to 2 years	3 to 5 years	Over 5 years	Total
Derivatives	56	9	8	-	73
Trade accounts payable	87,583	-	-	-	87,583
Bank loans and financing	27,989	19,668	17,054	63,936	128,647
Debentures	308,431	61,873	589,919	-	960,223
Taxes in installments	4,573	6,208	3,653	14,277	28,711
Payables for acquisition of subsidiaries	1,633	14,495	47,397	4,180	67,705
	430,265	102,253	658,031	82,393	1,272,942

Credit risk

Refers to the risk of loss resulting from inability of the counterparty to meet its contractual obligations and make payments to the Company. The principal means of mitigating this risk is through the credit analysis process. Measurement of credit risk over time will be based mainly on the determination of the allowance for doubtful accounts.

The Company and its subsidiaries are subordinated to the credit policy set by its management and their purpose is to minimize any problems deriving from default due to disallowances under plans. The Company also set up an allowance for doubtful accounts due to disallowances, default and returned checks in the Company amounting to R$ 73,831 (R$ 91,991 at December 31, 2012) representing 15.58% (20.59% at December 31, 2012) from the balance of outstanding receivables in order to cover credit risk, and in Consolidated R$ 95,007 (R$ 109,220 at December 31, 2012) representing 14.26% (17.97% at December 31, 2012) from the balance outstanding receivables in order to cover the credit risk.

At June 30, 2013, the maximum exposure in consolidated was R$ 873,079 (R$ 836,194 at December 31, 2012) referring to cash and cash equivalents and receivables.

Operating risk

Operating risk is the risk of direct or indirect loss arising from a variety of causes associated with our personnel, technology and infrastructure processes, as well as external factors, other than credit, market and liquidity risks. It includes risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate conduct. Operating risks arise from all our operations.

The objective of the Company is to manage operating risk to prevent the occurrence of financial losses or damage to its reputation while ensuring cost effectiveness and avoiding control procedures that hamper initiative and creativity.

The primary responsibility for developing and implementing controls to cover operating risk is attributed to senior management. The latter is supported by development of overall standards for operating risk management in the following areas:

- requirements for appropriate segregation of duties, including independent authorization of transactions;
- requirements for reconciliation and monitoring transactions;

Notes to the quarterly information

- compliance with legal and regulatory requirements
- documentation of controls and procedures;
- requirements for periodic assessment of operating risks faced, and adequacy of controls and procedures to treat the identified risks;
- requirements for reporting transaction losses and proposed corrective measures;
- developing contingency plans;
- Professional training and development;
- ethical and business standards;
- risk mitigation, including insurance, when effective

Compliance with the Company's rules is supported by a continuous quality assessment process and a program for periodical analysis of the Internal Auditing responsibilities. The results of the Internal Auditing analyses are discussed with the management of the related business unit, and reports are sent to the Auditing Committee and to the Company management.

Capital management

The Company monitors the financial leverage to maintain an appropriate capital structure for the operation and to reduce the indebtedness cost. The leverage ratio used corresponds to net debt divided by total equity.

The consolidated levels of financial leverage ratios at June 30, 2013 and December 31, 2012 are broken down as follows:

	6/30/2013	**12/31/2012**
Loans and financing **(a)**	**128,647**	147,397
Debentures **(a)**	**960,223**	958,984
Derivative financial instruments	**73**	1,233
Total gross debt	**1,088,943**	1,107,614
Cash and cash equivalents and marketable securities – current assets	**236,471**	260,472
Net debt	**852,472**	847,142
Equity	**2,666,053**	2,607,192
Contents	**0.31975**	0.32493

(a) Amounts are reported net of transaction costs

The Company may alter its capital structure depending on economic-financial, strategic or operational conditions, in order to improve debt management. At the same time, it aims to improve return on invested capital (ROIC) through working capital management and an efficient investment program.

The Company is subject to maximum indebtedness levels according to the terms presented in Note 17.

Notes to the quarterly information

Financial instrument by category

The table below shows the Company's financial instruments by category. Fair values of financial instruments shown do not vary significantly from the balances shown in the Company and Consolidated statements of financial position.

	Company					
	6/30/2013			12/31/2012		
Description	Fair value through profit or loss	Loans and receivables	Amortized cost	Fair value through profit or loss	Loans and receivables	Amortized cost
Cash and cash equivalents and Marketable securities	**208,471**	**-**	**-**	199,349	-	-
Judicial deposits	**93,069**	**-**	**-**	91,117	-	-
Trade accounts receivable	**-**	**400,109**	**-**	-	354,812	-
Assets	**301,540**	**400,109**	**-**	290,466	354,812	-
Trade accounts payable	**-**	**-**	**59,514**	-	-	54,714
Bank loans and financing	**-**	**-**	**19,040**	-	-	28,152
Debentures	**-**	**-**	**960,223**	-	-	958,984
Derivatives	**73**	**-**	**-**	1,233	-	-
Taxes in installments	**-**	**-**	**10,840**	-	-	12,392
Payables for acquisition of subsidiaries	**-**	**-**	**56,541**	-	-	58,600
Liabilities	**73**	**-**	**1,106,158**	1,233	-	1,112,842

	Consolidated					
	6/30/2013			12/31/2012		
Description	Fair value through profit or loss	Loans and receivables	Amortized cost	Fair value through profit or loss	Loans and receivables	Amortized cost
Cash and cash equivalents and Marketable securities	**293,508**	**-**	**-**	318,107	-	-
Judicial deposits	**97,269**	**-**	**-**	95,274	-	-
Trade accounts receivable	**-**	**571,346**	**-**	-	498,455	-
Assets	**390,777**	**571,346**	**-**	413,381	498,455	-
Trade accounts payable	**-**	**-**	**87,583**	-	-	84,429
Bank loans and financing	**-**	**-**	**128,647**	-	-	147,397
Debentures	**-**	**-**	**960,223**	-	-	958,984
Derivatives	**73**	**-**	**-**	1,233	-	-
Taxes in installments	**-**	**-**	**28,711**	-	-	32,830
Payables for acquisition of subsidiaries	**-**	**-**	**67,705**	-	-	69,432
Liabilities	**73**	**-**	**1,272,869**	1,233	-	1,293,072

Fair value hierarchy

The Company holds only financial instruments qualified at level 2, corresponding to marketable securities in the consolidated amounts of R$ 282,145 at June 30, 2013 (R$ 302,020 at December 31, 2012) and derivatives in the consolidated amounts of R$ 73 at June 30, 2013 (R$ 1,233 at December 31, 2012).

The different levels are defined as follows:

- Level 1 - Prices (not adjusted) quoted in active markets for identical assets and liabilities.
- Level 2 - Inputs, other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (prices) or indirectly (derived from prices).
- Level 3 - Assumptions for the asset or liability that are not based on observable market data (unobservable inputs).

a) *Estimated fair values*

Estimated fair value for financial instruments was developed using a pricing model applied individually to each transaction, taking into account future payment flows based on contractual terms, discounted to present value at rates obtained through the market interest curve, based on information obtained from the BM&FBovespa and ANBIMA websites.

Therefore a security's fair value corresponds to its value at maturity (redemption value) brought to present value using a discount factor (related to the maturity date) obtained from the market interest curve in *Reais*.

b) *Derivatives*

The hedge instruments contracted by the Company are non-deliverable forwards and interest rate *swaps* with no leverage component, margin call clause, daily adjustment or periodic adjustments. The assumptions used for calculation of assets and liabilities are broken down in the table below:

At June 30, 2013, the Company held the following swap operations:

Financial instruments - derivatives payable (Consolidated)

					Fair value (Accounting)							
Company strategy	**Index rate - Assets**	**Assets**	**Index rate - Liabilities**	**Liabilities**	**Fair value**	**Amounts**	**Gain (loss) in mark to market**	**Currency/ index**	**Maturity**	**Notional value**	**Market**	**Counterparty**
Derivatives for debts hedge not assigned at fair value												
Swap - Hedge exchange rate	Dollar	13,303	78.55% of CDI	(13,376)	(73)	(904)	831	Dollar	04/2010 to 03/2016*	6.077	OTC	HSBC
		13,303		(13,376)	(73)	(904)	831					
Classified in current liabilities					(56)							
Classified in noncurrent liabilities					(17)							

* Monthly maturity

Notes to the quarterly information

The Company recognized gains and losses on its derivative instruments. However, since they are hedging derivatives, these gains and losses minimized the impact of exchange-rate and interest-rate variation incurred by the indebtedness that the derivatives were hedging. At June 30, 2013, derivative instruments had the following impacts on consolidated income:

			Income (expenses)	
Derivatives	**Risk**	**Account**	**6/30/13**	**6/30/12**
HSBC (SWAP)	Exchange variation -Interest - fair value adjustment	Financial income/ (financial expenses)	**(519)**	(864)
			(519)	(864)

Sensitivity analysis of derivatives

The Company carried out the sensitivity analysis for the main risks to which its financial instruments (including derivatives) are exposed, which basically refer to risks related to exchange and interest rate variations, as follows:

Exchange-rate variation

Fair value was calculated in accordance with projections made on the date of this quarterly financial information for future quotations of the US dollar obtained from BM&FBovespa. In the case of the scenarios, as determined by the abovementioned instruction, the stress percentages defined therein were added.

Assuming the notional exposure of quarterly financial information indexed to variable interest rates above are maintained, the effects of dollar depreciation on the Company's consolidated quarterly financial information, by type of financial instrument, for the two different scenarios, would be as follows:

Contracts	Risk	Exposure	Fair value at 6/30/2013	Depreciation 25%	Depreciation 50%
SWAP Contract – HSBC Long position – Exchange variation	Dollar drop - US$	6,077	13,303	(3,326)	(6,652)
		6,077	13,303	(3,326)	(6,652)

Interest-rate variation

Market value was calculated in accordance with the projections on the date of this quarterly financial information for future quotations for each maturity date of principal and interest obtained on the BM&FBovespa. In the case of the scenarios, as determined by the abovementioned instruction, the stress percentages defined therein were added.

Notes to the quarterly information

Assuming the exposure of financial instruments indexed to variable interest rates at June 30, 2013 is maintained, the effects of a higher interbank (CDI) on the Company's consolidated quarterly financial information, by type of financial instrument, for two different scenarios, would be as follows:

Contracts	Risk	Exposure	Fair value at 6/30/2013	Increase 25%	Increase 50%
SWAP Contract- HSBC Short position - Interest	CDI Increase	6,077	(13,377)	43	84
		6,077	(13,377)	43	84

Sensitivity analysis of financial assets and liabilities

The principal risks concerning the Company's operations relate to interbank (CDI) rate variations for promissory notes, debentures and marketable securities linked to the dollar exchange rate variation for senior notes and marketable securities.

CDI Investments are recorded at fair value, in accordance with quotations disclosed by the corresponding financial institutions and the others refer mostly to banking deposit certificates and repurchase agreements, therefore the amount recorded for these securities shows no difference in relation to fair value.

Based on expectations stated in the FOCUS/Bacen report, a projection for the next 12 months was obtained, with an average of 8.25% for CDI and R$ 2.11 for the exchange rate (R$/US$).

In order to verify the sensitivity of the index on marketable securities held by the Company at June 30, 2013, three different scenarios were defined, based on the projection and, from then on, the variations of 25% and 50% were calculated.

For each scenario gross financial expense / (income) was calculated, not including the impact of taxes and the flow of maturities of each contract scheduled for 2012.

Transaction	Balance at June 30, 2013	Risk	Scenario I (Probable)	Scenario II	Scenario III
Marketable securities	**29,745**	Dollar	1,418	7,436	14,872
Rate subject to variation			2.11	1.66	1.11

In order to verify the sensitivity of our debts index at June 30, 2013, three different scenarios were defined based on the projection, from which variations of 25% and 50% were calculated.

Gross financial expenses / (income) were calculated for each scenario, not including the impact of taxes and the flow of maturities of each contract scheduled for 2012.

Gross financial expense was calculated for each scenario, not taking into consideration the impact of taxes and the flow of maturities of each contract scheduled for 2012. The reporting date used for financing was June 30, 2013, and the indices were projected for one year and their sensitivity determined for each scenario.

Notes to the quarterly information

Transaction	Balance at June 30, 2013	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Debentures	**963,851**	CDI	79,518	99,397	119,277
			8.25%	10.31%	12.38%
Working capital	**23,791**	CDI	1,963	2,453	2,944
			8.25%	10.31%	12.38%
Senior notes	**64,804**	Dollar	(3,089)	16,201	32,402
			2.11	2.77	3.32

(a) Rate subject to variation

Fair value

	Company			
	6/30/2013		12/31/2012	
	Book value	Fair value	Book value	Fair value
ASSETS				
Marketable securities	**200,673**	**200,673**	186,680	186,680
Judicial deposits	**93,069**	**93,069**	91,117	91,117
Trade accounts receivable	**400,109**	**400,109**	354,812	354,812
LIABILITIES				
Trade accounts payable	**59,514**	**59,514**	54,714	54,714
Debentures	**960,223**	**970,963**	958,984	962,649
Derivatives	**73**	**73**	1,233	1,233
Loans and financing:				
Other bank loans	**19,040**	**19,040**	28,152	28,152

	Consolidated			
	6/30/2013		12/31/12	
	Book value	Fair value	Book value	Fair value
ASSETS				
Marketable securities	**282,145**	**282,145**	302,020	302,020
Judicial deposits	**97,269**	**97,269**	95,347	95,347
Trade accounts receivable	**571,346**	**571,346**	498,455	498,455
LIABILITIES				
Trade accounts payable	**87,583**	**87,583**	84,429	84,429
Debentures	**960,223**	**970,963**	958,984	962,649
Derivatives	**73**	**73**	1,233	1,233
Loans and financing:				
Bank loan - Banco do Brasil	**23,791**	**23,791**	28,669	28,753
Senior notes	**64,804**	**66,832**	59,652	64,020
Other bank loans	**40,052**	**40,052**	59,076	59,076
	128,647	**130,675**	147,397	151,849

27. Related parties

In the periods ended June 30, 2013 and 2012, the Company entered into transactions with related parties within its normal operating context, as shown below:

a) Transactions related to services rendered between Company and related parties

Balance at end of period	6/30/2013	12/31/2012
Current assets – Customers		
CientificaLab	**2,407**	3,396
CERPE	**68**	162
Cytolab	**-**	6
Previlab	**74**	979
	2,549	4,543
Current liabilities – Other accounts payable		
DASA RE (i)	**-**	184
Sérgio Franco (ii)	**2,441**	2,242
	2,441	2,426

Income for the period	6/30/2013	6/30/2012
Service revenue		
CientificaLab	**1,438**	689
CERPE	**338**	351
Previlab	**511**	454
Cytolab	**-**	465
	2,287	1,959
Cost of services provided		
DASA RE (i)	**629**	895
CientificaLab (ii)	**-**	99
Sérgio Franco (ii)	**10,980**	9,109
	11,609	10,103

(i) Amounts corresponding to property rent.
(ii) Amounts corresponding to clinical analysis services.

Transactions with related parties, as shown above, are carried out at cost and eliminated in the consolidated quarterly financial information.

b) Management compensation

Total key management members compensation, including fixed payments and bonus, was R$ 1,340 for the first half 2013 and R$ 1,539 for the first half of 2012 paid to the Board of Directors' members (5 members in the first half of 2013, also 5 in 2012), and R$ 4,246 in the first half of 2013, and R$ 4,637 in the first half of 2012 paid to statutory executive officers (9 officers in the first half of 2013 and an average of 12 in the first half of 2012).

Share-based payment is disclosed in Note 22 (a). There are no additional benefits to the Company's key management members.

Notes to the quarterly information

c) Balances of contracts between subsidiaries at June 30, 2013. These balances are not shown in the quarterly financial information since they do involve the parent Company and are eliminated in the consolidated statements.

Lender	Borrower	6/30/2013	12/31/2012	Maturity date	Rate
Pro Echo	Sérgio Franco	**34,931**	33,772	10/25/2016	100% CDI
Pro Echo	CDPI	**34,744**	22,502	11/7/2017	100% CDI
Pro Echo	Check-Up	**3,571**	2,829	12/17/2017	CDI + 1.6% p.a.
Pro Echo	Previlab	**6,137**	5,392	9/23/2017	CDI + 1.6% p.a.
Pro Echo	CientificaLab	**7,286**	7,045	11/8/2017	100% CDI
Pro Echo	Multi-Imagem	**2,200**	2,127	5/30/2017	100% CDI
Pro Echo	CERPE	**2,422**	614	12/26/2017	CDI + 1.6% p.a.
		91,291	74,281		

Transactions between the Company and other related parties

Link Consultoria em Medicina Diagnóstica Ltda: an entity held by Alcione Moya Aprilante, shareholder of Previlab Análises Clínicas Ltda., which is a Company controlled by the DASA. It provides advisory services regionally in the management of health companies, and has market know-how, relationship with physicians practicing in the region where Previlab operates, as well as recognition by potential health professionals and customers.

Medparts Participações e Negócios Ltda.: entity held by Doctor Luciano Flávio Freitas de Almeida, member of Instituto de Endocrinologia e Medicina Nuclear do Recife Ltda. – CERPE, which renders services to the Company, providing advisory services on business management of medical companies, with market know-how, relationship with local physicians, and recognition of potential professionals and customers in healthcare field.

Melania Angelieri Cunha Aprilante: spouse of Doctor Alcione Moya Aprilante, shareholder of Previlab Análises Clínicas Ltda., owner of properties leased by Previlab, which is an entity controlled by the Company, located at:

Rua. Alferes José Caetano, nº 563	Piracicaba	SP
Rua 15 de novembro, nº 1120	Capivari	SP
Rua Presidente Roosevelt, nº 755	Limeira	SP
Av. Brasil, nº 499	Americana	SP
Rua Acácio do Canto, nº 189	Piracicaba	SP
Rua Maceió, nº 242	Piracicaba	SP
Rua Floriano Peixoto, nº 940	São Pedro	SP

César Antonio Biazio Sanches: shareholder of Análises Clínicas Ltda., owner of the property leased by Previlab, which is an entity controlled by the Company, located at Rua Alferes Franco, nº 408 – Limeira, SP.

A e C Consultores Ltda: an entity held by Cezar Antonio Biázio Sanches, shareholder of Previlab Análises Clínicas Ltda., which is a Company controlled by DASA. It provides business advisory and support services in the Previlab business area, as well as advisory, coaching, training and assessment of Previlab's employees and service providers.

Notes to the quarterly information

Pesmed – Pesquisas e Serviços Médicos Ltda: a Company controlled by Mr. Emerson Leandro Gasparetto, our radiology and graphical methods officer (elected March 26, 2012) and his wife, also a medical professional, Dr. Taisa Pallu Davaus Gasparetto, for consulting services in the form of medical research and surveys for subsidiaries: CDPI – Clínica de Diagnósticos por Imagem Ltda, CRMI – Clínica de Ressonância e Multi Imagem Ltda. The amounts are calculated based on the number of reports actually prepared by Pesmed, with due regard for the amount corresponding to each type of report, as per the list prepared by Company, using the same system adopted for the other providers of services for the Company, on an arms' length basis.

Lockall da Informática e Suprimentos Ltda – ME: A Company owned by the spouse of Claudia Cohn, who is an executive officer of Alta, with is the company in charge of installing cable TV outlets in the Company's business units.

RMR Ressonância Magnética Ltda: a Company with shareholders jointly holding 33.24% of its capital who are the brothers of Mr. Romeu Cortês Domingues, chairman of the board of directors of the Company (elected April 26, 2011) , which provides medical services in the field of magnetic resonance imaging for these subsidiaries: CDPI – Clínica de Diagnósticos por Imagem Ltda; CRMI – Clínica de Ressonância e Multi Imagem Ltda; and Clínica de Ressonância e Multi-Imagem Caxias Ltda. Amounts are calculated based on revenue from magnetic resonance imaging services and numbers of exams produced by RMR, recognizing the corresponding charge for each type of report, as per the list prepared by the Company and using the same system adopted for the other providers of services for the Company, on an arms' length basis.

Ultrascan Serviços de Imagem Ltda: Company owned by Eduardo Luiz Primo de Siqueira, who holds 7.5% of Clinica de Ressonância Multi-Imagem Petrópolis Ltda, which provides medical services in the imaging area for the controlled Company Clinica de Ressonância Multi-Imagem Petropolis Ltda. The amounts are calculated based on the imaging service revenue and the number of reports prepared by Ultrascan, subject to the amount corresponding to each report type, according to the subsidiary's table, and they should further comply with the same system adopted for the other service providers of subsidiary.

DMG Laboratório Médico Ltda: a franchise of the controlled Company Laboratórios Médicos Dr. Sérgio Franco Ltda., whose managing partner is Neusa de Godoy Bueno Joaquim, mother-in-law of the regional chief financial officer of the controlled Company Laboratórios Médicos Dr. Sérgio Franco Ltda., Carlos Fabio Ferreira Xavier. The franchise commission is calculated based on DMG's service revenue, subject to the same system adopted for the other franchisees.

Lâmina Laboratório de Patologia Prevenção de Câncer Ltda: an entity whose partner is Adilia Jane de Alcantara Segura, non-statutory medical officer of the Company, for clinical pathology services. The amounts are calculated based on the number of examinations effectively made by Lâmina, subject to the amount corresponding to each examination type, according to the Company table and pursuant to the same system adopted for the other services providers.

Notes to the quarterly information

Following are the amounts corresponding to services provided by the companies above for the periods ended June 30, 2013 and 2012:

Contractor	Contracting party	6/30/2013	6/30/2012
Link Consultoria em Medicina Diagnóstica Ltda:	Previlab	**96**	47
A e C Consultoria Ltda.	Previlab	**200**	193
Pesmed – Pesquisa e Serviços Médicos Ltda.	CDPI	**155**	170
Pesmed – Pesquisa e Serviços Médicos Ltda.	CRMI	**46**	46
RMR Ressonância Magnética Ltda.	CDPI	**1063**	690
RMR Ressonância Magnética Ltda.	CRMI	**1120**	841
RMR Ressonância Magnética Ltda.	CRMI Caxias	**50**	35
Medparts Participações e Negócios Ltda.	DASA	**124**	-
Melania Angelieri Cunha Aprilante	Previlab	**141**	70
César Antonio Biazio Sanches	Previlab	**42**	21
Lockall da Informática e Suprimentos Ltda – ME	DASA	**35**	-
DMG Laboratório Médico Ltda.	Sergio Franco	**472**	424
Ultrascan Serviços de Imagem Ltda.	CRMI Petrópolis	**90**	35
Laboratórios de Pat. Prev. Câncer Ltda.	DASA	**117**	112

28. Financial and operating lease

Local currency leases

The Company is a lessee of assets recorded in property and equipment, with purchase options, for which the balance payable until 2015 amounts to R$ 22,839, consolidated, R$ 13,920 of which under current liabilities and R$ 8,919 under noncurrent liabilities. The average term of the contracts is 36 months and they bear interest rates varying from CDI + 1.53 % p.a. to CDI + 2.00 % p.a.

Future minimum payments under loans and financing (see Note 16) are segregated as follows:

	6/30/13					
	Company			Consolidated		
	Present value of minimum lease payments	Interest	Future minimum payments	Present value of minimum lease payments	Interest	Future minimum payments
Up to one year	**3,753**	**107**	**3,860**	**13,920**	**396**	**14,316**
One to five years	**2,547**	**72**	**2,619**	**8,919**	**254**	**9,173**
	6,300	**179**	**6,479**	**22,839**	**650**	**23,489**

	12/31/2012					
	Company			Consolidated		
	Present value of minimum lease payments	Interest	Future minimum payments	Present value of minimum lease payments	Interest	Future minimum payments
Up to one year	4,205	176	4,381	15,632	653	16,285
One to five years	4,041	169	4,210	15,169	634	15,803
	8,246	345	8,591	30,801	1,287	32,088

Notes to the quarterly information

The assets listed below are included in the property and equipment for the Company and its subsidiaries.

Net book values of assets acquired through local financial leases are:

	Company		Consolidated	
	6/30/2013	**12/31/2012**	**6/30/2013**	**12/31/2012**
Machinery and equipment	**6,659**	7,560	**18,820**	20,391
Furniture and fixtures	**40**	48	**54**	62
Vehicles	**-**	1	**33**	42
IT equipment	**530**	694	**752**	1,052
Facilities	**63**	70	**63**	68
IT system	**2**	3	**21**	30
	7,294	8,376	**19,743**	21,645

Foreign currency leases

The Company leases equipment used to provide services, in accordance with lease agreements with purchase options. The payment term is 84 months, and a grace period of six months was granted for the first installment payment, and the remaining installments are to be paid on a quarterly and semi-annual basis. The quarterly and semi-annual installments in U.S. dollars are translated into reais at the market exchange rate effective on the payment date, plus interest from 7.20% per annum to 8.35% per annum, the balance payable totaling R$ 14,927 by 2016, R$ 10,350 thereof being recorded under current liabilities and R$ 4,577 under noncurrent liabilities.

Future minimum payments are segregated as follows:

	6/30/02013					
	Company			**Consolidated**		
	Present value of minimum lease payments	**Interest**	**Future minimum payments**	**Present value of minimum lease payments**	**Interest**	**Minimum future payments**
Up to one year	**9,071**	**572**	**9,643**	**10,350**	**652**	**11,002**
One to five years	**3,669**	**231**	**3,900**	**4,577**	**289**	**4,866**
	12,740	**803**	**13,543**	**14,927**	**941**	**15,868**

	12/31/2012					
	Company			**Consolidated**		
	Present value of minimum lease payments	**Interest**	**Future minimum payments**	**Present value of minimum lease payments**	**Interest**	**Minimum future payments**
Up to one year	11,384	747	12,131	12,984	852	13,836
One to five years	7,271	477	7,748	8,403	552	8,955
	18,655	1,224	19,879	21,387	1,404	22,791

The international finance lease agreements are included in property and equipment as machinery and equipment, totaling R$ 47,834 (R$ 53,800 at December 31, 2012) - Company and R$ 64,489 (R$ 72,507 at December 31, 2012) – consolidated.

Notes to the quarterly information

Operating lease

Future minimum property rent payable on operating leases not subject to cancellation in consolidated are the following:

	6/30/2013			12/31/2012		
	Fixed-income agreements	Variable income agreements	Total	Fixed-income agreements	Variable income agreements	Total
Within one year	**99,230**	**1,222**	**100,453**	105,718	2,228	107,946
More than one year, but less than five years	**168,604**	**3,612**	**172,217**	232,463	4,884	237,347
More than five years	**45,492**	**1,342**	**46,834**	87,367	2,515	89,882
	313,326	**6,177**	**319,503**	425,548	9,627	435,175

29. Net revenue

The following table shows reconciliation between gross revenue for tax purposes and revenue shown in the statement of income for the period:

	Company		Consolidated	
	6/30/2013	6/30/2012	6/30/2013	6/30/2012
Gross revenue	**959,091**	877,109	**1,338,952**	1,233,087
Deductions:				
Taxes	**(55,117)**	(49,290)	**(75,921)**	(70,058)
Provision for and losses due to disallowance and default	**(30,335)**	(33,719)	**(45,906)**	(33,891)
Discounts	**(3,944)**	(791)	**(4,205)**	(826)
	869,695	793,309	**1,212,920**	1,128,312

30. Financial income

	Company		Consolidated	
	6/30/2013	6/30/2012	6/30/2013	6/30/2012
Financial expenses				
Interest	**(50,928)**	(50,568)	**(59,451)**	(61,675)
Monetary and exchange variation losses	**(4,118)**	(12,876)	**(8,148)**	(17,967)
Other	**(3,785)**	(13,658)	**(5,962)**	(16,513)
	(58,831)	(77,102)	**(73,561)**	(96,155)
Financial income				
Interest	**8,718**	6,127	**12,031**	14,844
Monetary and exchange variation losses	**4,250**	12,751	**5,223**	15,215
Other **(a)**	**16,228**	-	**17,213**	26
	29,196	18,878	**34,467**	30,085
	(29,635)	(58,224)	**(39,094)**	(66,070)

(a) Refers basically to financial income from PEP/SP (R$ 15,887). This amount less financial expenses amounting to (R$ 6,559) totaled net income of R$ 9,328 (Note 21).

Notes to the quarterly information

Dickson Esteves Tangerino CEO	Paulo Bokel Catta-Preta Investor Relations Director
Cynthia May Hobbs Pinho Financial Director and Vice-President	**Carlos Elder Maciel de Aquino** **Chief Accounting Officer and Infrastructure**
Daniel Vendramini da Silva TC-CRC 1SP125812/O-1	

Other Information Considered Relevant by the Company

Shareholding

Controllers, administrators and outstanding shares in the market

Shareholder	June 30, 2013 Common share (Unit)	%	Total of shares (unit)	%
Board of directors	**7.470.953**	**2,40%**	**7.470.953**	**2,40%**
Directors	**69.866**	**0,02%**	**69.866**	**0,02%**
Statutory Audit Committee	**1**	**0,00%**	**1**	**0,00%**
Treasury shares	**1.159.035**	**0,37%**	**1.159.035**	**0,37%**
Shares negotiated in the market	**303.103.160**	**97,21%**	**303.103.160**	**97,21%**
Total of shares	**311.803.015**	**100,00%**	**311.803.015**	**100,00%**

On June 30, 2013, the Company had no Supervisory Board

Shareholder	June 30, 2012 Common share (Unit)	%	Total of shares (unit)	%
Board of directors	7.471.357	2,40%	7.471.357	2,40%
Directors	53.688	0,02%	53.688	0,02%
Treasury shares	1.159.035	0,37%	1.159.035	0,37%
Shares negotiated in the market	303.118.935	97,21%	303.118.935	97,21%
Total of shares	311.803.015	100,00%	311.803.015	100,00%

On June 30, 2012, the Company had no Fiscal council

Commitment Clauses

The Company is subject to arbitration on the Market Arbitration Chamber, as clause in its articles of association.

Independent auditor's review report on quarterly financial information

The Board of Directors, Shareholders and Officers
Diagnósticos da América S.A.

Introduction

We have reviewed the accompanying individual and consolidated interim financial information contained in the Quarterly Information Form (ITR) of Diagnósticos da America S.A. ("Company") and subsidiaries for the quarter ended June 30, 2013, comprising the balance sheet as at June 30, 2013 the related income statement and comprehensive income statement for the three and six-month periods then ended, and the statement of changes in equity and cash flows statement for the six-month period then ended, including the explanatory notes.

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

Scope of review

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

Conclusion on the individual interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the individual interim financial information included in the quarterly information referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) applicable to the preparation of the Quarterly Information (ITR), and presented consistently with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the consolidated interim financial information included in the quarterly information referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of the Quarterly Information (ITR), and presented consistently with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

Other matters

Statements of value added

We also reviewed the individual and consolidated statements of value added (SVA), for the six-month period ended June 30, 2013, prepared under the responsibility of Company management, whose presentation in the interim financial information is required by the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to preparation of Quarterly Information (ITR) and considered supplementary information under IFRS, which do not require SVA presentation. These statements were submitted to the same review procedures previously described and, based on our review, nothing has come to our attention that would make us believe that they were not prepared, in all material respects, in consistent with the overall individual and consolidated interim financial information.

São Paulo, August 12, 2013.

ERNST & YOUNG TERCO
Auditores Independentes S.S.
CRC-2SP015199/O-6

Antonio Carlos Fioravante
Accountant CRC-1SP184973/O-0

Opinions and Statements/Statement of Officers on the Financial Statements

Observing the provision of article 25 of Ruling No. 480/09 of December 7, 2009, the Board represents that it has reviewed, discussed and agreed with the Quarterly information (Company and Consolidated) for period ended June 30, 2013.

Barueri, August 12, 2013.

CEO - Dickson Esteves Tangerino

Investor Relations Officer - Paulo Bokel Catta-Preta

CFO - Cynthia May Hobbs Pinho

Chief Accounting Officer and Infrastructure - Carlos Elder Maciel de Aquino

Opinions and Declarations/Statement of Officers on the Independent Auditors Report

In compliance with the provisions of article 25, Instruction # 480/09, of December 7, 2009, the Staff of Officers represents that it has reviewed, discussed and agreed with the opinion expressed in the Independent Auditors' Opinion, dated August 12, 2013, related to the quarterly information (Company and Consolidated) for the period ended on June 30, 2013.

Barueri, August 12, 2013.

CEO - Dickson Esteves Tangerino

Investor Relations Officer - Paulo Bokel Catta-Preta

CFO - Cynthia May Hobbs Pinho

Chief Accounting Officer and Infrastructure - Carlos Elder Maciel de Aquino