Quarterly information (ITR)

Diagnósticos da América S.A.

September 30, 2015
With Independent Auditor's Review Report

Contents

Company data/Capital Composition

Number of shares (Units)	Current quarter 9/30/2015
Paid-in capital	
Common shares	310,889,283
Preferred shares	-
Total	310,889,283
Treasury shares	
Common shares	913,732
Preferred shares	-
Total	913,732

Company Data/Cash Earnings

Event	Approval	Earnings	Initial Payment	Share	Class of Share	Earnings per share (Reais / Share)
Annual General Meeting	4/23/2015	Dividends	6/03/2015	Common		0.06289

Individual Quarterly Financial Information/Statement of Financial Position - Assets

(R$ in thousands)

Code	Description	Current quarter 9/30/2015	Previous year 12/31/2014
1	Total assets	4,777,937	4,480,272
1.01	Current assets	1,298,374	1,165,193
1.01.01	Cash and cash equivalents	368,337	240,267
1.01.02	Marketable securities	103,789	51,674
1.01.02.01	Marketable securities at fair value	103,789	51,674
1.01.02.01.01	Marketable securities	103,789	51,674
1.01.03	Accounts receivable	580,892	569,943
1.01.03.01	Trade accounts receivable	580,892	569,943
1.01.04	Inventories	63,636	65,025
1.01.06	Taxes recoverable	142,371	139,211
1.01.06.01	Current taxes recoverable	142,371	139,211
1.01.07	Prepaid expenses	5,846	1,015
1.01.08	Other current assets	33,503	98,058
1.01.08.02	Assets held for sale	-	63,985
1.01.08.03	Other	33,503	34,073
1.01.08.03.03	Accounts receivable for the sale of subsidiaries	13,645	-
1.01.08.03.20	Other receivable	19,858	34,073
1.02	Non-current assets	3,479,563	3,315,079
1.02.01	Long-term receivables	226,915	149,123
1.02.01.01	Marketable securities at fair value	104,561	15,427
1.02.01.01.01	Marketable securities	104,561	15,427
1.02.01.03	Accounts receivable	2,489	558
1.02.01.03.01	Trade accounts receivable	2,489	558
1.02.01.07	Prepaid expenses	390	762
1.02.01.08	Receivables from related parties	4,800	70,951
1.02.01.08.02	Receivables from subsidiaries	4,800	70,951
1.02.01.09	Other non-current assets	114,675	61,425
1.02.01.09.04	Judicial deposits	66,189	61,267
1.02.01.09.05	Other non-current assets	201	158
1.02.01.09.06	Accounts receivable for the sale of subsidiaries	48,285	-
1.02.02	Investments	269,541	204,986
1.02.02.01	Equity interest	269,142	204,307
1.02.02.01.02	Investments in subsidiaries	269,142	204,307
1.02.02.02	Investment properties	399	679
1.02.02.02.20	Others	399	679
1.02.03	Property and equipment	687,717	652,780
1.02.04	Intangible assets	2,295,390	2,308,190
1.02.04.01	Intangible assets	2,295,390	2,308,190

Individual Quarterly Financial Information/Statement of Financial Position - Liabilities

(R$ in thousands)

Code	Description	Current quarter 9/30/2015	Previous year 12/31/2014
2	Total liabilities	4,777,937	4,480,272
2.01	Current liabilities	792,232	700,470
2.01.01	Social security and labor liabilities	159,827	119,676
2.01.02	Trade accounts payable	124,512	108,714
2.01.03	Tax liabilities	15,003	13,001
2.01.04	Loans and financing	407,121	353,566
2.01.04.01	Loans and financing	57,247	34,634
2.01.04.02	Debentures	349,874	318,932
2.01.05	Other liabilities	85,769	105,513
2.01.05.02	Other	85,769	105,513
2.01.05.02.01	Dividends and interest on equity payable	8	19,552
2.01.05.02.04	Taxes in installments	208	582
2.01.05.02.05	Accounts payable for acquisition of subsidiaries	998	3,783
2.01.05.02.06	Uncovered liability of subsidiaries	177	4,459
2.01.05.02.08	Other payables	84,378	77,137
2.02	Non-current liabilities	1,195,229	1,008,530
2.02.01	Loans and financing	95,722	794,614
2.02.01.01	Loans and financing	42,942	51,289
2.02.01.02	Debentures	909,780	743,325
2.02.02	Other liabilities	15,379	23,070
2.02.02.02	Other	15,379	23,070
2.02.02.02.03	Taxes in installments	573	785
2.02.02.02.04	Accounts payable for acquisition of subsidiaries	12,681	20,137
2.02.02.02.06	Other payables	2,125	2,148
2.02.03	Deferred taxes	155,954	131,792
2.02.03.01	Deferred income and social contribution taxes	155,954	131,792
2.02.04	Provisions	71,174	59,054
2.02.04.01	Provisions for tax, civil and labor risks	71,174	59,054
2.03	Equity	2,790,476	2,771,272
2.03.01	Paid-in capital	2,234,135	2,234,135
2.03.02	Capital reserves	50,706	50,230
2.03.02.02	Special reserve for goodwill on merger	65,366	65,366
2.03.02.04	Granted options	17	1,769
2.03.02.05	Treasury shares	(14,677)	(16,905)
2.03.04	Revenue reserves	505,635	486,592
2.03.04.01	Legal reserve	36,693	36,693
2.03.04.05	Retained profit reserve	468,942	449,899
2.03.06	Other comprehensive income	0	315

Individual Quarterly Financial Information/Statement of Income

(R$ in thousands)

Code	Description	Current quarter 7/1/2015 to 9/30/2015	Accumulated current period 1/1/2015 to 9/30/2015	Previous quarter 7/1/2014 to 9/30/2014	Accumulated previous period 1/1/2014 to 9/30/2014
3.01	Revenue from products sold and/or services rendered	669,695	1,961,396	663,890	1,625,521
3.02	Cost of products sold and/or services rendered	(485,410)	(1,402,526)	(436,979)	(1,112,884)
3.03	Gross Profit	184,285	558,870	226,911	512,637
3.04	Operating income/expenses	(130,133)	(424,636)	(136,034)	(302,858)
3.04.02	General and administrative expenses	(133,824)	(427,055)	(140,113)	(364,280)
3.04.04	Other operating income	2,440	7,514	151	557
3.04.05	Other operating expenses	(5,227)	(11,888)	-	-
3.04.06	Equity pickup	6,478	6,793	3,928	60,865
3.04.06.01	Equity pick-up - Continuing operations	6,478	5,163	-	-
3.04.06.02	Equity pick-up - Discontinued operations	-	1,630	-	-
3.05	Income before financial income/expenses and taxes	54,152	134,234	90,877	209,779
3.06	Financial income/expenses	(32,860)	(90,483)	(26,284)	(78,089)
3.06.01	Financial income	22,433	66,354	22,528	51,556
3.06.02	Financial expenses	(55,293)	(156,837)	(48,812)	(129,645)
3.07	Income before income and social contribution taxes	21,292	43,751	64,593	131,690
3.08	Income and social contribution taxes	(11,721)	(24,162)	(21,086)	(27,853)
3.08.01	Current	-	-	(6,610)	(6,610)
3.08.02	Deferred	(11,721)	(24,162)	(14,476)	(21,243)
3.09	Net income from continuing operations	9,571	19,589	43,507	103,837
3.11	Net income for the period	9,571	19,589	43,507	103,837
3.99	Earnings per share (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0.03079	0.06303	0.14001	0.33415
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	0.03081	0.06303	0.13992	0.33394

Individual Quarterly Financial Information/Statement of Comprehensive Income

(R$ in thousands)

Code	Description	Current quarter 7/1/2015 to 9/30/2015	Accumulated current year 1/1/2015 to 9/30/2015	Previous quarter 7/1/2014 to 9/30/2014	Accumulated previous year 1/1/2014 to 9/30/2014
4.01	Net income for the period	9,571	19,589	43,507	103,837
4.03	Comprehensive income for the period	9,571	19,589	43,507	103,837

Individual Quarterly Financial Information/Statement of Cash Flows

(R$ in thousands)

Code	Description	Accumulated current period 1/1/2015 to 9/30/2015	Accumulated previous period 1/1/2014 to 9/30/2014
6.01	Net cash from operating activities	370,487	315,803
6.01.01	Cash from operations	380,835	323,599
6.01.01.01	Net income for the period	19,589	103,837
6.01.01.02	Depreciation and amortization	133,086	110,259
6.01.01.03	Update of contingencies	25,413	27,531
6.01.01.04	Deferred taxes	24,162	21,243
6.01.01.05	Update of interest and exchange variation on loans	133,794	109,823
6.01.01.06	Gain on sale of property and equipment	9,238	1,380
6.01.01.07	Stock-option plan	(386)	491
6.01.01.08	Equity pickup	(6,793)	(60,865)
6.01.01.09	Update of accounts receivable for the sale of ownership interest	(12,497)	-
6.01.01.10	Provision for disallowance and default	56,884	9,420
6.01.01.11	Gain on interest in subsidiaries	304	480
6.01.01.12	Loss from sale of ownership interest	2,514	-
6.01.01.13	Update of accounts receivable for the sale of subsidiaries	(4,473)	-
6.01.02	Changes in assets and liabilities	(10,348)	(7,796)
6.01.02.01	(Increase) in trade accounts receivable and other receivables	(69,764)	(51,985)
6.01.02.02	(Increase) decrease in inventories	1,389	(679)
6.01.02.03	Decrease in other current assets	10,597	5,428
6.01.02.04	Decrease in other non-current assets	8,489	29,573
6.01.02.05	Increase in trade accounts payable	15,798	15,834
6.01.02.06	Increase (decrease) in accounts payable and provisions	23,143	(5,967)
6.02	Net cash used in investing activities	(302,850)	29,277
6.02.02	Additions to property and equipment	(140,305)	(85,874)
6.02.03	Additions to intangible assets	(24,156)	(16,232)
6.02.06	Dividends and interest on capital received	218	12,513
6.02.08	Investments in subsidiaries	(8,900)	(43,010)
6.02.09	Proceeds from sale of property and equipment	-	92
6.02.10	Cash and cash equivalents of mergered subsidiaries	-	77,788
6.02.11	Marketable securities	(163,600)	-
6.02.12	Capital decrease in subsidiaries	-	84,000
6.02.15	Rescue marketable securities	25,544	-
6.02.16	Proceeds from sale of subsidiaries	8,349	-
6.03	Net cash from (used in) financing activities	60,433	(350,630)
6.03.01	Loans received and debentures	440,501	3,405
6.03.02	Payment of loans and debentures	(261,675)	(246,822)
6.03.03	Dividends and interest on equity paid	(19,545)	(31,371)
6.03.04	Interest paid	(98,848)	(75,842)
6.05	Increase (Decrease) in cash and cash equivalents	128,070	(5,550)
6.05.01	At beginning of period	240,267	486,571
6.05.02	At end of period	368,337	481,021

Individual Quarterly Financial Information/Statement of Changes in Equity - 1/1/2015 to 9/30/2015

(R$ in thousands)

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	50,230	486,593	-	315	2,771,273
5.03	Adjusted opening balances	2,234,135	50,230	486,593	-	315	2,771,273
5.04	Transactions with shareholders	-	476	(862)	-	-	(386)
5.04.03	Granted options	-	(1,752)	-	-	-	(1,752)
5.04.10	Transferred shares held in treasury	-	2,228	(862)	-	-	1,366
5.05	Total comprehensive income	-	-	-	19,589	-	19,589
5.05.01	Net income for the period	-	-	-	19,589	-	19,589
5.06	Internal changes in equity	-	-	315	-	(315)	-
5.06.06	Depreciation of deemed cost	-	-	315	-	(315)	-
5.07	Closing balances	2,234,135	50,706	486,046	19,589	-	2,790,476

Individual Quarterly Financial Information/Statement of Changes in Equity - 1/1/2014 to 9/30/2014

(R$ in thousands)

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	49,727	423,409	-	943	2,708,214
5.03	Adjusted opening balances	2,234,135	49,727	423,409	-	943	2,708,214
5.04	Transactions with shareholders	-	490	-	-	-	490
5.04.03	Granted options	-	490	-	-	-	490
5.05	Total comprehensive income	-	-	-	103,837	-	103,837
5.05.01	Net income for the period	-	-	-	103,837	-	103,837
5.06	Internal changes in equity	-	-	123	-	(314)	(191)
5.06.04	Depreciation of deemed cost	-	-	(191)	-	-	(191)
5.06.05	Additional dividends paid	-	-	314	-	(314)	-
5.07	Closing balances	2,234,135	50,217	423,532	103,837	629	2,812,350

Individual Quarterly Financial Information/Statement of Value Added

(R$ in thousands)

Code	Description	Accumulated current period 1/1/2015 to 9/30/2015	Accumulated previous period 1/1/2014 to 9/30/2014
7.01	Revenue	2,182,314	1,783,390
7.01.01	Sales of goods, products and services	2,231,683	1,782,945
7.01.02	Other revenue	7,514	557
7.01.04	Reversal of allowance for doubtful accounts	(56,883)	(112)
7.02	Inputs acquired from third parties	(1,128,635)	(855,448)
7.02.01	Cost of products, goods and services sold	(786,994)	(615,087)
7.02.02	Materials, energy, third-party services and other	(341,641)	(240,361)
7.03	Gross value added	1,053,679	927,942
7.04	Retentions	(133,086)	(110,259)
7.04.01	Depreciation, amortization and depletion	(133,086)	(110,259)
7.05	Net value added produced	920,593	817,683
7.06	Transferred value added received	73,147	112,421
7.06.01	Equity pickup	6,793	60,865
7.06.02	Financial income	66,354	51,556
7.07	Total value added to be distributed	993,740	930,104
7.08	Distribution of value added	993,740	930,104
7.08.01	Personnel	461,025	399,240
7.08.02	Taxes, fees and contributions	258,104	210,188
7.08.03	Debt remuneration	255,022	216,839
7.08.04	Equity remuneration	19,589	103,837
7.08.04.03	Retained profits	19,589	103,837

Consolidated Quarterly Financial Information/Statement of Financial Position - Assets

(R$ in thousands)

Code	Description	Current quarter 9/30/2015	Previous year 12/31/2014
1	Total assets	4,831,528	4,609,536
1.01	Current assets	1,486,603	1,430,187
1.01.01	Cash and cash equivalents	400,503	274,986
1.01.02	Marketable securities	140,324	165,239
1.01.02.01	Marketable securities at fair value	140,324	165,239
1.01.02.01.01	Securities for trading	140,324	165,239
1.01.03	Accounts receivable	651,880	626,721
1.01.03.01	Trade accounts receivable	651,880	626,721
1.01.04	Inventories	69,362	71,942
1.01.06	Taxes recoverable	184,909	178,677
1.01.06.01	Current taxes recoverable	184,909	178,677
1.01.07	Prepaid expenses	5,904	1,015
1.01.08	Other current assets	33,721	111,607
1.01.08.02	Assets held for sale	-	77,347
1.01.08.03	Other	33,721	34,260
1.01.08.03.03	Accounts receivable for sale of subsidiaries	13,645	-
1.01.08.03.20	Other receivables	20,076	34,260
1.02	Non-current assets	3,344,925	3,179,349
1.02.01	Long-term receivables	290,331	145,222
1.02.01.01	Marketable securities at fair value	115,561	25,555
1.02.01.01.01	Marketable securities	115,561	25,555
1.02.01.03	Accounts receivable	3,897	2,785
1.02.01.03.01	Trade accounts receivable	3,897	2,785
1.02.01.06	Deferred taxes	54,033	53,028
1.02.01.06.01	Deferred income and social contribution taxes	54,033	53,028
1.02.01.07	Prepaid expenses	390	762
1.02.01.09	Other non-current assets	116,450	63,092
1.02.01.09.04	Judicial deposits	67,964	62,934
1.02.01.09.05	Other non-current assets	201	158
1.02.01.09.06	Accounts receivable for sale of subsidiaries	48,285	-
1.02.02	Investments	529	803
1.02.02.02	Investment Properties	529	803
1.02.02.02.01	Other	529	803
1.02.03	Property and equipment	717,699	683,228
1.02.04	Intangible assets	2,336,366	2,350,096
1.02.04.01	Intangible assets	2,336,366	2,350,096

Consolidated Quarterly Financial Information/Statement of Financial Position - Liabilities and Equity

(R$ in thousands)

Code	Description	Current quarter 9/30/2015	Previous year 12/31/2014
2	Total liabilities	4,831,528	4,609,536
2.01	Current liabilities	826,146	812,059
2.01.01	Social security and labor liabilities	176,102	131,774
2.01.02	Trade accounts payable	134,732	116,275
2.01.03	Tax liabilities	20,108	16,338
2.01.04	Loans and financing	407,121	433,643
2.01.04.01	Loans and financing	57,247	114,711
2.01.04.02	Debentures	349,874	318,932
2.01.05	Other liabilities	88,083	100,667
2.01.05.02	Other	88,083	100,667
2.01.05.02.01	Dividends and Interest equity on payable	97	19,622
2.01.05.02.04	Taxes in installments	331	956
2.01.05.02.05	Accounts payable for acquisition of subsidiaries	998	3,783
2.01.05.02.20	Other accounts payable	86,657	76,306
2.01.07	Liabilities held for sale	-	13,362
2.01.07.02	Liabilities held for sale	-	13,362
2.02	Non-current liabilities	1,214,009	1,025,311
2.02.01	Loans and financing	952,722	794,614
2.02.01.01	Loans and financing	42,942	51,289
2.02.01.02	Debentures	909,780	743,325
2.02.02	Other liabilities	29,134	35,972
2.02.02.02	Other	29,134	35,972
2.02.02.02.03	Taxes in installments	3,328	3,559
2.02.02.02.04	Accounts payable for acquisition of subsidiaries	23,681	30,265
2.02.02.02.20	Other accounts payable	2,125	2,148
2.02.03	Deferred taxes	160,157	134,849
2.02.03.01	Deferred income and social contribution taxes	160,157	134,849
2.02.04	Provisions	71,996	59,876
2.02.04.01	Provisions for tax, civil and labor risks	71,996	59,876
2.03	Consolidated equity	2,791,373	2,772,166
2.03.01	Paid-in capital	2,234,135	2,234,135
2.03.02	Capital reserves	50,706	50,230
2.03.02.02	Special reserve for goodwill on merger	65,366	65,366
2.03.02.04	Granted options	17	1,769
2.03.02.05	Treasury Shares	(14,677)	(16,905)
2.03.04	Income reserves	505,635	486,592
2.03.04.01	Legal reserve	36,693	36,693
2.03.04.05	Retained profit reserve	468,942	449,899
2.03.06	Other comprehensive income	-	315
2.03.09	Non-controlling interest	897	894

Consolidated Quarterly Financial Information/Statement of Income

(R$ in thousands)

Code	Description	Current quarter 7/1/2015 to 9/30/2015	Accumulated current period 1/1/2015 to 9/30/2015	Previous quarter 7/1/2014 to 9/30/2014	Accumulated previous period 1/1/2014 to 9/30/2014
3.01	Revenue from products sold and/or services rendered	728,184	2,110,713	727,847	2,077,393
3.02	Cost of products sold and/or services rendered	(524,657)	(1,517,254)	(487,726)	(1,411,700)
3.03	Gross profit	203,527	593,459	240,121	665,693
3.04	Operating income/expenses	(149,737)	(469,494)	(152,819)	(436,712)
3.04.02	General and administrative expenses	(147,003)	(465,519)	(152,962)	(437,935)
3.04.04	Other operating income	2,572	8,282	143	1,223
3.04.05	Other operating expenses	(5,306)	(13,887)	-	-
3.04.06	Equity pickup	-	1,630	-	-
3.04.06.02	Equity pick-up - Discontinuing operations	-	1,630	-	-
3.05	Profit before financial income/expenses and taxes	53,790	123,965	87,302	228,981
3.06	Financial income/expenses	(29,683)	(78,192)	(21,704)	(74,758)
3.06.01	Financial income	24,788	78,896	27,218	66,473
3.06.02	Financial expenses	(54,471)	(157,088)	(48,922)	(141,231)
3.07	Income before income and social contribution taxes	24,107	45,773	65,598	154,223
3.08	Income and social contribution taxes	(14,417)	(25,895)	(21,964)	(50,056)
3.08.01	Current	(571)	(1,593)	(8,212)	(29,560)
3.08.02	Deferred	(13,846)	(24,302)	(13,752)	(20,496)
3.09	Net income from continuing operations	9,690	19,878	43,634	104,167
3.11	Consolidated net income for the period	9,690	19,878	43,634	104,167
3.11.01	Attributed to controlling shareholders	9,571	19,589	43,507	103,837
3.11.02	Attributed to non-controlling shareholders	119	289	127	330
3.99	Earnings per share (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0.03118	0.06396	0.14041	0.33521
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	0.03119	0.06396	0.14034	0.33500

Consolidated Quarterly Financial Information/Statement of Comprehensive Income

(R$ in thousands)

Code	Description	Current quarter 7/1/2015 to 9/30/2015	Accumulated current period 1/1/2015 to 9/30/2015	Previous quarter 7/1/2014 to 9/30/2014	Accumulated previous period 1/1/2014 to 9/30/2014
4.01	Consolidated net income for the period	9,690	19,878	43,634	104,167
4.03	Consolidated other comprehensive income for the period	9,690	19,878	43,634	104,167
4.03.01	Attributed to controlling shareholders	9,571	19,589	43,507	103,837
4.03.02	Attributed to non-controlling shareholders	119	289	127	330

Consolidated Quarterly Financial Information/Statement of Cash Flows

(R$ in thousands)

Code	Description	Accumulated current period 1/1/2015 to 9/30/2015	Accumulated previous period 1/1/2014 to 9/30/2014
6.01	Net cash from operating activities	364,846	391,377
6.01.01	Cash from operations	398,795	386,565
6.01.01.01	Net income for the period	19,878	104,167
6.01.01.02	Depreciation and amortization	137,432	127,234
6.01.01.03	Update of contingencies	25,413	20,856
6.01.01.04	Deferred taxes	24,302	20,496
6.01.01.05	Update of interest and exchange variation on loans	156,314	116,122
6.01.01.06	Gain on sale of property and equipment	12,134	974
6.01.01.08	Stock-option plan	(386)	491
6.01.01.10	Provision for disallowance and default	64,364	4,469
6.01.01.12	Update of interest and exchange variation on marketable securities	(38,697)	(8,244)
6.01.01.13	Loss from sale of subsidiaries	2,514	-
6.01.01.14	Update of accounts receivable for the sale of subsidiaries	(4,473)	-
6.01.02	Changes in assets and liabilities	(33,640)	20,584
6.01.02.01	(Increase) in accounts receivable and other receivables	(89,913)	(114,076)
6.01.02.02	(Increase) Decrease in inventories	2,582	(5,802)
6.01.02.03	(Increase) in other current assets	(930)	(8,284)
6.01.02.04	Decrease in other non-current assets	2,454	60,854
6.01.02.05	Increase in trade accounts payable	18,478	22,051
6.01.02.06	Increase in accounts payable and provisions	33,689	65,841
6.01.03	Other	(309)	(15,772)
6.01.03.02	Income and social contribution taxes paid	(309)	(15,772)
6.02	Net cash used in investing activities	(196,674)	(109,988)
6.02.02	Additions to property and equipment	(145,676)	(99,131)
6.02.03	Additions to intangible assets	(24,158)	(16,802)
6.02.09	Proceeds from sale of property and equipment	-	268
6.02.11	Marketable securities	(180,507)	(20,338)
6.02.12	Rescue of marketable securities for trading	145,318	26,015
6.02.16	Proceeds from sale of subsidiaries	8,349	-
6.03	Net cash used in financing activities	(42,655)	(300,665)
6.03.01	Loans received	440,501	130,593
6.03.02	Payment of loans	(363,526)	(320,983)
6.03.03	Dividends and interest on equity paid	(19,544)	(31,372)
6.03.04	Payment of interest on loans	(100,086)	(78,903)
6.05	Increase (Decrease) in cash and cash equivalents	125,517	(19,276)
6.05.01	At beginning of period	274,986	535,881
6.05.02	At end of period	400,503	516,605

Consolidated Quarterly Financial Information/Statement of Changes in Equity - 1/1/2015 to 9/30/2015

(R$ in thousands)

Code	Description	Paid-in capital	Capital reserve - granted options and treasury shares	Income reserve	Retained earnings	Other comprehensive income	Equity attributable to controlling shareholders	Non-controlling interest	Consolidated equity
5.01	Opening balances	2,234,135	50,230	486,593	-	315	2,771,273	894	2,772,167
5.03	Adjusted opening balances	2,234,135	50,230	486,593	-	315	2,771,273	894	2,772,167
5.04	Transaction with shareholders	-	476	(862)	-	-	(386)	-	(386)
5.04.10	Transferred shares held in treasure	-	(1,752)				(1,752)	-	(1,752)
5.04.03	Granted options	-	2,228	(862)	-	-	1,366	-	1,366
5.05	Total comprehensive income	-	-	-	19,589	-	19,589	3	19,592
5.05.01	Net income for the period	-	-	-	19,589	-	19,589	(289)	19,300
5.05.02	Statement of Comprehensive Income	-	-	-	-	-	-	292	292
5.05.02.06	Non-controlling interest	-	-	-	-	-	-	292	292
5.06	Internal changes in equity	-	-	315	-	(315)	-	-	-
5.06.06	Depreciation of deemed cost	-	-	315	-	(315)	-	-	-
5.07	Closing balances	2,234,135	50,706	486,046	19,589	-	2,790,476	897	2,791,373

Consolidated Quarterly Financial Information/Statement of Changes in Equity - 1/1/2014 to 9/30/2014

(R$ in thousands)

Code	Description	Paid-in capital	Capital reserve - granted options and treasury shares	Income reserve	Retained earnings	Other comprehensive income	Equity attributable to controlling shareholders	Non-controlling interest	Consolidated equity
5.01	Opening balances	2,234,135	49,727	423,409	-	943	2,708,214	596	2,708,810
5.03	Adjusted opening balances	2,234,135	49,727	423,409	-	943	2,708,214	596	2,708,810
5.04	Transaction with shareholders	-	490	-	-	-	490	-	490
5.04.03	Granted options	-	490	-	-	-	490	-	490
5.05	Total comprehensive income	-	-	-	103,837	-	103,837	270	104,107
5.05.01	Net income for the period	-	-	-	103,837	-	103,837	330	104,167
5.05.02	Others comprehensive income	-	-	-	-	-	-	(60)	(60)
5.05.02.06	Non-controlling interest	-	-		-	-	-	(60)	(60)
5.06	Internal changes in equity	-	-	123	-	(314)	(191)	-	(191)
5.06.04	Depreciation of deemed cost	-	-	(191)	-	-	(191)	-	(191)
5.06.05	Additional dividends paid	-	-	314	-	(314)	-	-	-
5.07	Closing balances	2,234,135	50,217	423,532	103,837	629	2,812,350	866	2,813,216

Consolidated Quarterly Financial Information/Statement of Value Added

(R$ in thousands)

Code	Description	Accumulated current period 1/1/2015 to 9/30/2015	Accumulated previous period 1/1/2014 to 9/30/2014
7.01	Revenue	2,352,201	2,278,705
7.01.01	Sale of goods, products and services	2,408,283	2,277,610
7.01.02	Other revenue	8,282	1,223
7.01.04	Reversal of allowance for doubtful accounts	(64,364)	(128)
7.02	Inputs acquired from third parties	(1,216,363)	(1,077,150)
7.02.01	Cost of products, goods and services sold	(839,098)	(779,882)
7.02.02	Materials, energy, third-party services and others	(377,265)	(297,268)
7.03	Gross value added	1,135,838	1,201,555
7.04	Retentions	(137,432)	(127,181)
7.04.01	Depreciation, amortization and depletion	(137,432)	(127,181)
7.05	Net value added produced	998,406	1,074,374
7.06	Transferred value added received	80,526	66,473
7.06.01	Equity pickup	1,630	-
7.06.02	Financial income	78,896	66,473
7.07	Total value added to be distributed	1,078,932	1,140,847
7.08	Distribution of value added	1,078,932	1,140,847
7.08.01	Personnel	514,420	509,540
7.08.02	Taxes, fees and contributions	284,126	283,769
7.08.03	Debt remuneration	260,508	243,371
7.08.04	Equity remuneration	19,878	104,167
7.08.04.03	Retained profits	19,589	103,837
7.08.04.04	Non-controlling interest	289	330

Comments on the Company’s Performance

Dear Shareholders,

Our focus on organic growth remains, as well as on strengthening all business lines in which we operate, on improving our quality of care, on strengthening our technical knowledge quality, on strengthening the alignment of our people with DASA culture, and on decreasing employee turnover. We continue to work on improving our internal processes and we believe that the Company is making headway in its goal of being recognized worldwide for quality and efficiency in diagnostic medicine, providing its services to all social classes and remunerating its shareholders.

We remain focused on improving the quality of our services and, in this process, we invest in training and recruiting our professionals, in modernizing and expanding our technological facilities, and in increasing our ability to process exams in our central laboratories, despite the Brazilian economic downturn.

Gross Operating Revenue

The Company’s consolidated gross revenue for the 3Q15 totaled R$842.8 million, up 5.3% compared to 3Q14. In the nine-month period of 2015, gross revenue amounted to R$2,408.3 million, up 5.7% compared to the same period in 2014, in which gross revenue amounted to R$2,227.6 million.

Analyzing the Company’s gross revenue by service line, the Lab-to-lab market (service of processing exams for third-party laboratories) was the one with the best performance in the quarter, with revenue of R$104.7 million, a 19.1% increase compared to the 3Q14, accounting for 12.4% of the Company’s total revenue. In the nine-month period of 2015, revenue amounted to R$289.0 million, up 16.2% compared to the same period in 2014, representing 12.0% of Company’s total revenue.

The outpatient market earned R$609.2 million, a 2.1% growth compared to the 3Q14, totaling 72.3% of the Company’s total revenue. In the nine month-period of 2015, revenue totaled R$1,752.0 million, up 4.1% compared to the same period in 2014, representing 72.8% of the Company’s total revenue.

The hospital market earned revenue of R$82.4 million, up 12.7% compared to the 3Q14, which accounts for 9.8% of the Company’s total revenue. In the nine-month period of 2015, revenue amounted to R$234.7 million, up 10.4% compared to the same period in 2014, representing 9.7% of Company’s total revenue.

The public market earned revenue of R$46.5 million, up 7.7% in the 3Q15, which accounts for 5.5% of the Company’s revenue. In the nine-month period of 2015, revenue amounted to R$132.6 million, down 1.0% compared to the same period in 2014, representing 5.5% of Company’s total revenue.

Costs and Gross profit

In the 3Q15, costs of services rendered totaled R$524.7 million, corresponding to 72.1% of net revenue, an increase of 7.6% compared to costs for the 3Q14. Gross profit amounted to R$203.5 million, down 15.2% compared to the same prior year period.

In the nine-month period of 2015, costs of services rendered totaled R$1,517.3 million, corresponding to 71.9% of net revenue, up 7.5% compared to the same prior year period. Gross profit amounted to R$593.5 million, down 10.9% compared to the same prior year period.

Operating Expenses

Operating expenses totaled R$149.7 million in the 3Q15, accounting for 20.6% of net revenue. Compared to the 3Q14, There was a 2.0% decrease. In the nine-month period of 2015, operating expenses totaled R$469.5 million, corresponding to 22.2% of net revenue, up 7.5% compared to the same prior year period.

Comments on the Company's Performance

EBITDA

EBITDA for the 3Q15 amounted to R$102.8 million, down 20.1% compared to R$128.6 million in the same prior year period. This quarter, we have reached a margin of 14.1%, compared to the 17.7% margin in the 3Q14.

EBITDA for the nine-month period of 2015 amounted to R$261.4 million, down 26.6% compared to R$356.2 million in the same prior year period. This amount includes the operations of the first three months of companies Pro-Echo Cardiotada Serviços Médicos Ltda. and Lafê Serviços Diagnósticos Ltda., which were sold on April 1 and accounted for under the equity method.

In millions of reais	3T14	3T15	Δ%	YTD 2014	YTD 2015	Δ%
Net income for the period	**43.6**	**9.7**	**-77.8%**	**104.2**	**19.9**	**-80.9%**
(+) Income and social contribution taxes	22.0	14.4	-34.4%	50.1	25.9	-48.3%
(+) Net financial expenses	21.7	29.7	36.8%	74.8	78.2	4.6%
(+) Depreciation and amortization	41.3	49.0	18.7%	127.2	137.4	8.1%
EBITDA (R$ MM)	**128.6**	**102.8**	**-20.1%**	**356.2**	**261.4**	**-26.6%**
Ebitda margin	**17.7%**	**14.1%**	**-3.5 p.p.**	**17.1%**	**12.4%**	**-4.8 p.p.**

	Nine-month period ended 9/30/15	**Third quarter 2015**	**Nine-month period ended 9/30/14**	**Third quarter 2014**
In thousands of R$				
Income before income taxes	45,773	24,107	154,223	65,598
Adjustments:				
Depreciation and amortization (cost)	95,316	35,402	81,017	26,683
Depreciation and amortization (general and administrative expenses)	42,115	13,612	46,164	14,604
Financial income (expenses)	78,192	29,683	74,758	21,704
EBITDA	261,396	102,803	356,162	128,589

Financial income (expenses)

Net financial expenses for 3Q15 amounted to R$29.7 million, compared to R$21.7 million in 3Q14, up 36.8%. In the nine-month period of 2015, net financial expenses amounted to R$78.2 million, compared to R$74.8 million in the same prior year period, up 4.6%.

Income and Social Contribution Taxes

The income and social contribution taxes line totaled R$14.4 million for the quarter against R$22.0 million in the 3Q14, down 34.4%. In the nine-month period of 2015, the taxes line totaled R$25.9 million against R$50.1 million in the same prior year period, down 48.3%.

Net Income

Net income for the quarter amounted to R$9.7 million, compared to net income of R$43.6 million for the same prior year quarter. In the nine-month period of 2015, net income amounted to R$19.9 million, compared to R$104.2 million for the same prior year period.

Cash and short-term investments

Cash and highly-liquid short-term investments at quarter end totaled R$540.8 million, which will be used to ensure expansion and modernization of existing units, opening of new units, the replacement of imaging equipment, further investments to improve quality, and payment of dividend and debentures.

Comments on the Company's Performance

Investments

Net CAPEX investments in the 3Q15 totaled R$59.6 million. In the nine-month period of 2015, net CAPEX investments totaled R$169.4 million. Investments in this quarter were mainly destined to: (i) implementation and development of production and care systems and renewal of the technological facilities, (ii) refurbishment and expansion of existing service units and new units, and (iii) purchase of imaging equipment.

Indebtedness

The Company's net debt totaled R$722.5 million in the 3Q15. Of gross indebtedness, 70.1% are recorded under the noncurrent portion and 0.1% refer to debts denominated in foreign currency. Net debt in foreign currency mainly comprises bank loan and equipment financing. Debts in Brazilian real mostly relate to debentures.

Significant events in the quarter

Valuation report

On July 8, 2015, the Company announced it had received on that date the valuation report on the Company's common shares, which was prepared by Itaú BBA S.A., as approved at the Special General Shareholders' Meeting held on June 8, 2015.

According to the Valuation Report, Itaú BBA S.A. determined the economic value of the Company's common shares in the range between R$10.32 and R$11.35.

On August 01, 2015, the Company announced it had received, same date, the new version of the valuation report of the Company's common shares prepared by Itaú BBA S.A. ("Valuation Report"), with the necessary adjustments to comply with requirements contained in Official Letter No. 149/2015-DRE of BM&FBOVESPA. According to the new version of the Valuation Report, the economic value of the Company's common shares remained in the range between R$10.32 and R$11.35.

Second Stock Option Program

On July 10, 2015, the Company announced its Board of Directors had approved, in meeting held on that same date, the transfer of 140,425 treasury shares, in private transactions, representing 0.0450365% of the Company's capital to the beneficiaries of its Second Stock Option Program ("Second Program"), approved at the Board of Directors' Meeting held on April 24, 2012 and established in the scope of the Stock Option Plan approved in Special General Shareholders' Meeting held on January 5, 2011, due to the exercise of options within the Second Program.

Cromossomo Participações II S.A. Correspondence - Reply to CVM Official Memorandum

On July 24, 2015, the Company announced it had received a correspondence from Cromossomo Participações II S.A., related to their reply to the Official Memorandum No. 169/2015/CVM/SEP/GEA-4, in which Cromossomo Participações II S.A. clarifies that the shares issued by the Company will be listed in the traditional trading segment of BM&FBOVESPA if the exit from the New Market is effective, and explains the reasons why this decision is understood to be in accordance with the Company's social interests and serves loyally the rights and interests of all its shareholders. The entire correspondence can be found in the material fact notice disclosed by the Company on July 24, available on the Investor Relations website (www.dasa3.com.br).

Comments on the Company’s Performance

CVM Official Memorandum No. 235/2015/CVM/SEP/GEA-4

On September 11, 2015, the Company announced that, on September 10, 2015, it received a copy of the official memorandum submitted by the Brazilian Securities and Exchange Commission (CVM), Official Memorandum No. 235/2015/CVM/SEPGEA-4, addressed to Fundação Petrobrás de Seguridade Social - Petros, Oppenheimer Developing Markets Fund and Oppenheimer International Small Company Fund, and Leblon Equities Gestão de Recursos Ltda.

In its official memorandum, CVM clarifies that it is still analyzing, at the level of the abovementioned administrative proceeding, compliance with the decision made by Controlling Shareholders to have DASA removed from Novo Mercado to the Company’s social interests and the interests of its non-controlling shareholders, in light of article 116, sole paragraph, Law No. 6404/76.

CVM Official Memorandum No. 235/2015/CVM/SEP/GEA-4

On September 12, 2015, the Company announced that, on September 10, 2015, it received a copy of the official memorandum submitted by CVM, Official Memorandum No. 235/2015/CVM/SEPGEA-4, addressed to Cromossomo Participações II S.A.

In the official memorandum, CVM requests that Cromossomo Participações II S.A state, for purposes of article 11 of Decision No. 538/08, why it understands that removing the Company from a differentiated listing segment of BM&FBOVESPA named Novo Mercado is in compliance with DASA social interests, and is loyally respects the interests of the Company's non-controlling shareholders, in light of article 116, sole paragraph, Law No. 6404/76.

Non-accounting projections and data

The representations in this document related to business prospects, projections of operating and financial results and those related to the Company’s growth prospects are simple projections and, as such, are exclusively based on management’s expectations about future business. This report on the Company’s financial performance includes non-accounting, accounting as well as operating and financial data and projections based on Company management’s expectations. Non-accounting data was not subject matter of review by the Company’s independent auditors.

Executive Board Representation

Pursuant to the provisions in CVM Ruling No. 480, we represent hereby that we have discussed, revised and agreed with the financial statements and also with the independent auditor’s report on the corresponding information for the nine-month period ended September 30, 2015.

Acknowledgments

We would like to thank hereby our employees for their alignment, dedication and talent that allowed us to attain promising results, as well as our customers and shareholders, for their trust in us.

Notes to quarterly information

1. Operations

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

The Company's business purpose is to render auxiliary diagnostic support services (SAD) either directly to individuals or through health insurance plans, insurance companies, medical-hospital assistance entities, other entities for healthcare financing, including clinical analysis and vaccination, either directly or as a supplementary service, through engaged laboratories; as well as other auxiliary diagnostic support services (SAD), exclusively through specialized clinics, such as in the following areas: a) cytology and pathologic anatomy; b) diagnostic by imaging and graphic methods; and c) nuclear medicine.

In addition, the Company is engaged in activities related to: (i) tests in food and substances for the purpose of evaluating 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 intended to promote scientific research or activities developed by the Company; (iv) granting and management of business franchising, which comprises funds for advertising and promotion, training and selection of employees, suggestion of equipment suppliers and research material, among others.

The Company also holds equity interest in other entities, either business related or not, as an owner, member or shareholder

At the end of the third quarter of 2015, the Company had 514 outpatient and hospital units:

Brands	State	9/30/15	12/31/14
Delboni Auriemo (i)	São Paulo	**41**	43
Lavoisier	São Paulo	**100**	86
Bronstein	Rio de Janeiro	**43**	41
Lâmina (i)	Rio de Janeiro	**15**	16
Pasteur	Brasília	**24**	25
Frischmann	Paraná	**35**	34
Image	Bahia	**4**	4
Laboratório Álvaro	Paraná	**14**	14
LabPasteur	Ceará	**18**	18
Vita-Lâmina	Santa Catarina	**2**	2
Atalaia	Goiás	**22**	22
Exame	Brasília	**23**	20
MedImagem	Rio de Janeiro	**5**	7
DASA (ii)	Rio Grande do Sul	**1**	3
Cedic/Cedilab	Mato Grosso	**7**	10
Unimagem	Ceará	**1**	1
CERPE	Pernambuco	**39**	39
Sérgio Franco	Rio de Janeiro	**62**	63
Multi Imagem	Rio de Janeiro	**6**	6
CDPI	Rio de Janeiro	**7**	7
Previlab	São Paulo	**23**	21
Cytolab	São Paulo	**18**	15
Alta Excelência Diagnóstica - Premium	São Paulo and Rio de Janeiro	**4**	3
		514	500
Brands sold (see Note 13):			
Sérgio Franco - Lafê	Rio de Janeiro	**-**	18

Notes to quarterly information

Brands	State	9/30/15	12/31/14
Proecho	Rio de Janeiro	-	14
		514	532

(i) At September 30, 2015, the Club DA brand had 23 units, 19 of them associated with the Delboni Auriemo and 4 units to Lâmina brands.

(ii) Company's business unit operating in Mãe de Deus Hospital.

In addition, CientificaLab operates in the public healthcare sector, and revenue therefrom arises from agreements entered into with customers in this sector. At the end of the nine-month period ended September 30, 2015, this operation recorded 31 customers, with exam requisitions totaling 5.0 million. CientificaLab has 630 collection units, 72 of them are hospitals and 558 are outpatient clinics not related to the units listed above.

The information above is not within the review scope of the independent auditor's.

2. Performance Commitment Agreement ("PCA")

At the trial session held on December 4, 2013, Merger Review Process No. 08012.010038/2010 was approved by CADE Administrative Court, under the terms of Reporting Member, with restrictions negotiated with the Company and formalized by means of the Performance Commitment Agreement ("PCA").

With the execution of the PCA, the Transaction Reversibility Preservation Agreement ("APRO") executed by the Company on October 26, 2011 was considered by CADE as complete, extinct and replaced by the PCA, as it accomplished the objective of preserving the transaction reversibility nature.

<u>Restrictions provided for in the PCA are as follows</u>

(i) the Company shall dispose of assets in the cities located in the state of Rio de Janeiro, jointly totaling R$110,000 of the revenue for the year for a single acquiring third party which (a) has no direct or indirect relationship with the Company; and (b) does not have more than 20% (twenty percent) of the relevant market share of Medical Diagnosis Services ("MDS") in the city of Rio de Janeiro;

(ii) The Company, for the initial term of 3 (three) years, cannot conduct the operations described in items (A) to (C) below, involving MDS service providers in the cities of Duque de Caxias, Nilópolis, Niterói, Nova Iguaçu, Rio de Janeiro, São Gonçalo and Belford Roxo, in the relevant markets of: (a) clinical analysis; (b) pathology and cytopathology; (c) echocardiogram, echocardiography, Doppler, echo vascular, carotid and vertebral echo, transesophageal echo; (d) EEG; (e) CT scan; (f) ultrasonography; (g) MRI; (h) bone densitometry; and (i) mammogram:

(A) Merger or acquisition of company operating in the MDS market ("merger/acquisition");

(B) Direct or indirect acquisition, by purchase or exchange of shares, units of interest or securities convertible into shares, or tangible or intangible assets through contract or by any other mean, of the control or portion of one or more companies operating in the MDS market ("Acquisition"); or

(C) Execution of an association contract, consortium or joint venture with companies in the MDS market ("Association" and, together with merger/acquisition transactions, as defined above, "Qualifying Operations").

(iii) the Company cannot perform, for the initial term of 2 (two) years, any of the Qualifying Operations involving MDS companies in the cities of Guarulhos, Osasco, Santo André, São Bernardo do Campo, São Caetano do Sul, São Paulo and Taboão da Serra, in relevant markets of: (a) clinical analysis; (b) anatomy, pathology and cytopathology; (c) echocardiogram, echocardiography, Doppler, echo vascular, carotid and vertebral echo, transesophageal echo; (d) CT scan; (e) MRI; and (f) ultrasonography;

(iv) the Company cannot perform, for the initial term of 2 (two) years, any of the Qualifying Operations involving MDS companies in the cities of Curitiba and São José dos Pinhais, in relevant markets of: (a) clinical analysis, (b) CT scan, and (c) ultrasonography;

(v) after the initial three-year or two-year term, as the case may be, as determined in items (ii), (iii) and (iv) above, respectively, and for the additional term of two years after the initial term, the Company shall submit any Qualifying Operations to prior approval from CADE in the respective locations, even if the minimum billing standards provided by competition law for mandatory notification of merger procedures are not reached.

Subject to the restrictions described above, the PCA a) does not hinder the corporate restructuring of Company or any of its direct or indirect subsidiaries; b) does not hinder acquisition of companies outside the abovementioned cities; and c) does not have provisions that may hinder the Company’s organic growth.

Company management has taken the necessary measures to comply with the PCA obligations on a timely basis, and CADE’s plenary session issued, on February 11, 2015, a decision approving the statement of partial compliance with the divestiture obligation under the PCA of the Merger Review Process DASA/MD1. The decision on partial compliance is due to the Company's obligation of gathering certain additional documents, which have already been submitted to CADE, which ultimately attested to the full compliance with the divestiture forecast in the PCA in an ordinary judgment session of March 25, 2015.

3. Consolidation procedures

The consolidated quarterly information includes financial information of Company and its subsidiaries. Information on subsidiaries is stated in Note 14.

4. Basis of preparation

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

The quarterly information includes the individual and consolidated quarterly information prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting, and in accordance with IAS 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB) and presented in accordance with the Brazilian SEC rules.

Issue of the individual and consolidated quarterly information was authorized by the Board of Directors in meeting held on November 12, 2015.

Notes to quarterly information

4.2. Basis of measurement

The individual and consolidated interim financial information was prepared based on the historical cost, except for the following significant items recognized in the balance sheets: (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 information is presented in Real (R$), which is the Company's functional currency. All financial information presented in Real was rounded to the nearest thousand, unless otherwise stated.

4.4. Use of estimates and judgments

The preparation of individual and consolidated quarterly information in accordance with the IFRS and accounting practices adopted in Brazil requires management to make judgments, estimates and adopt assumptions that affect the application of accounting policies and reported asset, liability, revenue and expense amounts. Actual results may be different from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Reviews of accounting estimates are recognized in the period when estimates are reviewed and in any future periods affected thereby.

Uncertainties about the assumptions or estimates that may pose significant risk of material adjustment in future periods are detailed in the following notes:

- Note 5.8 (12/31/14) - Impairment - key assumptions used in discounted cash flow estimates used for calculation of goodwill impairment;
- Note 10 - Trade accounts receivable - analysis of allowance for doubtful accounts considering disallowed amounts, default levels and returned checks;
- Note 20 - Provisions for tax, social security, civil and labor contingencies;
- Note 22 - Income and social contribution taxes - analysis of the recovery of deferred taxes; and
- Note 25 - Assumptions used to determine fair value of financial instruments.

4.5. Segregation between current and noncurrent

Except for deferred taxes, the Company has segregated balance sheet items into current, when such items are expected to be realized within twelve months after the quarterly information date.

4.6. Statement of comprehensive income

There were no equity transactions that could cause adjustments to the statement of comprehensive income, i.e. income for the year is equal to the comprehensive income.

5. Significant accounting policies

The Company declares that the Quarterly Information (ITR) is presented in accordance with the accounting practices set out in Note 5 to financial statements for the year ended December 31, 2014.

6. Pronouncements of IFRS, CPC and new legal requirements

New pronouncements not yet in force, which will go into effect as from business year beginning January 1, 2015 for items i) and ii), January 1, 2016 for item iii), and January 1, 2017 for item iv).

(i) IFRS 9 Financial Instruments - reflects the first phase of the IASB initiatives to supersede IAS 39 and applies to the classification and evaluation of financial assets and liabilities, pursuant to IAS 39. IFRS 9 is effective for annual periods beginning on or after January 1, 2018, and early adoption is not allowed. Retroactive application is required, but the presentation of comparative information is not mandatory. Early adoption of earlier IFRS 9 versions (2009, 2010 and 2013) would be allowed if initial application date was before February 1, 2015. IFRS 9 adoption will have an effect on the classification and measurement of financial assets, but no impact on the classification and measurement of financial liabilities is expected. In subsequent phases, the IASB will address issues such as accounting for hedges and provision for financial asset losses. The Company expects that this standard will have no material effects on its interim financial statements.

(ii) IFRS 21 - Levies - the obligation shall be recognized only when the triggering event occurs. The Company is assessing the impacts on its interim financial statements from adopting this pronouncement.

(iii) IAS 16 and IAS 38 - Clarification on Reasonable Depreciation and Amortization Methods - These amendments clarify the principle in IAS 16 and IAS 38 whereby revenue reflects a pattern of generation of economic benefits that arise from the operation of the business of which an asset is part, rather than consumption of economic benefits arising from the use of the asset. As a result, a revenue-based method may not be used for purposes of fixed asset depreciation. It may be used only in very limited circumstances in intangible assets amortization. These amendments are prospectively effective to amortize intangible assets. Amendments will be effective prospectively for annual periods beginning on or after January 1, 2016. These amendments are not expected to have an impact on the Group, as the Company did not use a revenue-based method to depreciate noncurrent assets.

(iv) IFRS 15 - Revenue from contracts with customers: IFRS 15 establishes a five-step model that will apply to revenue earned from a contract with a customer, regardless of the type of revenue transaction or the industry. The standard’s requirements will also apply to the recognition and measurement of gains and losses on the sale of some non-financial assets that are not an output of the entity’s ordinary activities (e.g., sales of property, plant and equipment or intangibles). Extensive disclosures will be required by this standard. The standard must be applied for annual periods beginning on or after January 1, 2018. The Company is assessing the impacts on its interim financial statements from adopting this pronouncement.

Improvements in and amendments to IFRS 11 - Joint Arrangements; IFRS 14 - Regulatory Deferral Accounts, and amendments to IAS 41 - Biological Assets and Agricultural Products had not effects on the Company. There are no other IFRS not yet effective that may have a material impact on the Company’s financial statements.

7. Determination of fair value

Several accounting policies and disclosures of the Company require that fair value be measured for both financial and non-financial assets and liabilities. Fair values are estimated for measurement and/or disclosure purposes, based on the methods below. Where applicable, additional information on the assumptions used in estimating fair values are disclosed in the explanatory notes specific to such asset or liability.

Notes to quarterly information

7.1. Property and equipment

The fair value of property and equipment recognized as a result of a business combination is based on market values. The market value of property and equipment is the estimated amount at which an asset could be exchanged on the date of valuation between knowledgeable and interested parties in a transaction on an arms' length basis. The fair value of property and equipment items is based on the market and cost approaches by means of prices quoted in the market for similar items, when available, and replacement cost, when appropriate.

For finance leases, the interest rate is determined by reference to similar lease contracts.

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7.2. Intangible assets

The fair value of trademarks and patents acquired in a business combination is based on the present value of estimated royalty payments that were avoided as a result of the ownership of the trademark or patent. The fair value of customer relationships acquired in a business combination is determined using the multi-period excess earnings method (MEEM), whereby the underlying asset is valued after deducting a fair return on all other assets that integrate the generation of their respective cash flows.

7.3. Derivatives

The fair value of interest rate swap contracts is determined for disclosure purposes through discount of estimated future cash flows based on conditions and maturity of each contract, using market interest rate for similar instruments at measurement date. Fair values reflect the credit risk of the instrument and include adjustments to consider the credit risk of the Group's entity and of the counterparty, when appropriate.

7.4. Non-derivative financial liabilities

The fair value determined for disclosure purposes is calculated based on the present value of the principal and of future cash flows, discounted at the market interest rate determined at the date of the interim financial statements.

As to the liability component of convertible debt instruments, the market interest rate is determined by reference to similar liabilities that do not have a conversion option.

8. Cash and cash equivalents

	Company		Consolidated	
	9/30/15	**12/31/14**	**9/30/15**	**12/31/14**
Cash and banks	**25,782**	17,123	**36,048**	20,059
Short-term investments	**342,555**	223,144	**364,455**	254,927
	368,337	240,267	**400,503**	274,986

Notes to quarterly information

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

	9/30/15		12/31/14	
	Amount	Average yield for the period	Amount	Average yield for the period
Cash and banks	**36,048**	**-**	20,059	-
Bank Deposit Certificate (CDB) / Repurchase agreements	**119,894**	**101.50% do CDI**	115,478	101.84% of CDI
Fixed income fund	**244,561**	**101.36% do CDI**	139,449	101.20% of CDI
	400,503		274,986	

Bank deposits comprise balance in banks and highly-liquid investments not subject to limitations whatsoever regarding their use.

Short-term investments are readily redeemable from the issuer into a known cash amount and are subject to insignificant risk of change in value.

9. Marketable securities

		Company			
		9/30/15		12/31/14	
	Currency	Amount in R$	Average yield for the period	Amount in R$	Average yield for the period
Bank Deposit Certificate (CDB) /Repurchase agreements (a)	R$	98,979	**103.41% of CDI**	8,865	100.01% of CDI
Fixed income fund (a)	R$	109,371	**105.69% of CDI**	58,236	105.55% of CDI
		208,350		67,101	
Current assets		**(103,789)**		(51,674)	
Noncurrent assets		**104,561**		15,427	

		Consolidated					
		9/30/15			12/31/14		
	Currency	Amount in US$	Amount in R$	Average yield for the period	Amount in US$	Amount in R$	Average yield for the period
Bank Deposit Certificate (CDB) / Repurchase agreements (a)	R$	**-**	**98,979**	**103.41% of CDI**	-	8,865	100.01% of CDI
Fixed income fund (a)	R$	**-**	**156,906**	**105.61% of CDI**	-	97,524	105.39% of CDI
Corporate bonds (b)	US$	**-**	**-**		31,777	84,405	4.99% p.a.
			255,885			190,794	
Current assets			**(140,324)**			(165,239)	
Noncurrent assets			**115,561**			25,555	

(a) Of the amount of noncurrent investments, R$8,093 (R$15,427 at December 31, 2014) in Company and R$19,093 (R$25,555 at December 31, 2014) in consolidated are invested in fixed income funds and CDB / Repurchase agreements, and correspond 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.

(b) Government securities and corporate bonds acquired by foreign subsidiary.

Notes to quarterly information

10. Trade accounts receivable

	Company		Consolidated	
	9/30/15	**12/31/14**	**9/30/15**	**12/31/14**
Trade notes receivable:				
Falling due	**380,674**	403,587	**401,669**	421,796
Overdue (b)	**230,948**	133,484	**278,188**	173,653
	611,622	537,071	**679,857**	595,449
Other accounts receivable				
Checks receivable	**190**	320	**191**	330
Returned checks	**1,549**	1,445	**1,566**	1,458
Credit card	**1,308**	12,425	**1,434**	13,033
Unbilled health plans (a)	**68,917**	63,606	**96,870**	80,941
	71,964	77,796	**100,061**	95,762
Total receivable	**683,586**	614,867	**779,918**	691,211
Less				
Allowance for doubtful accounts due to disallowance, default and returned checks	**(100,205)**	(44,366)	**(124,141)**	(60,819)
Adjustment to present value	**-**	-	**-**	(886)
	583,381	570,501	**655,777**	629,506
Current assets	**(580,892)**	(569,943)	**(651,880)**	(626,721)
Noncurrent assets	**2,489**	558	**3,897**	2,785

(a) Refers to amounts of services rendered and not yet billed at period end. Services not billed within 120 days are written off from account unbilled health plans, adjusting profit or loss for the period in which they occur.

(b) The aging of overdue balances is as follows:

		Company					
		9/30/15			12/31/14		
	% of provision	**Gross amount**	**Provision for loss**	**Net amount**	**Gross amount**	**Provision for loss**	**Net amount**
0 to 30		**60,531**	**-**	**60,531**	**53,074**	-	53,074
31 to 60		**28,067**	**-**	**28,067**	**14,253**	-	14,253
61 to 90		**14,637**	**-**	**14,637**	**8,879**	-	8,879
91 to 120	25%	**10,351**	**(2,588)**	**7,763**	**7,342**	(1,836)	5,506
121 to 180	50%	**14,717**	**(7,359)**	**7,358**	**8,457**	(4,229)	4,228
181 to 360	75%	**55,743**	**(41,807)**	**13,936**	**18,491**	(13,868)	4,623
Above 360	100%	**46,902**	**(46,902)**	**-**	**22,988**	(22,988)	-
		230,948	**(98,656)**	**132,292**	133,484	(42,921)	90,563
Returned checks		**1,549**	**(1,549)**	**-**	1,445	(1,445)	-
		232,497	**(100,205)**	**132,292**	134,929	(44,366)	90,563

Notes to quarterly information

		Consolidated					
		9/30/15			12/31/14		
	% of provision	Gross amount	Provision for loss	Net amount	Gross amount	Provision for loss	Net amount
0 to 30		**70,275**	**-**	**70,275**	64,908	-	64,908
31 to 60		**32,186**	**-**	**32,186**	17,724	-	17,724
61 to 90		**20,136**	**-**	**20,136**	12,825	-	12,825
91 to 120	25%	**12,545**	**(3,136)**	**9,409**	8,561	(2,140)	6,421
121 to 180	50%	**17,050**	**(8,525)**	**8,525**	10,339	(5,170)	5,169
181 to 360	75%	**60,329**	**(45,247)**	**15,082**	28,982	(21,737)	7,245
Above 360	100%	**65,667**	**(65,667)**	**-**	30,314	(30,314)	-
		278,188	**(122,575)**	**155,613**	173,653	(59,361)	114,292
Returned checks		**1,566**	**(1,566)**	**-**	1,458	(1,458)	-
		279,754	**(124,141)**	**155,613**	175,111	(60,819)	114,292

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 originated losses due to disallowances. Under these terms, the Company sets up an allowance for doubtful accounts. When necessary, and in connection solely with the increase in the level of credit risk of some paying sources, the Company sets up a specific additional allowance for these customers.

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, the Company adopts the policy of setting up an allowance for receivables overdue for more than 90 days, applying the provision percentages disclosed in the previous tables.

To allow absorption of losses from the increase in credit risk, the Company supplemented the allowance in relation to some customers in the private and public market by R$64,000 for the nine-month period ended September 30, 2015, as their financial condition entails further difficulty to recover the respective credits. To the extent that the accrued accounts are settled, the Company will complete the related reversals.

For the nine-month period ended September 30, 2015, losses from disallowances and default accounted for 5.2% of gross operating revenue (2.5% for the nine-month period ended September 30, 2014).

As from 2012, the Company began to write off any receivables overdue for over 2 years against the allowance. For the nine-month period ended September 30, 2015, under this criterion, R$14,303 was written off (R$13,425 for the nine-month period ended September 30, 2014).

Notes to quarterly information

The Company also adopts the criterion of setting up an allowance for 100% of checks returned due to non-sufficient funds.

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

For the nine-month period ended September 30, 2015, changes in allowances for doubtful accounts due to disallowance, default and returned checks, in consolidated, are as follows:

Balance at December 31, 2014	-	(60,819)	
Change in the consolidated allowance			
Allowances for doubtful accounts due to disallowance and default	(94,867)		
Reversal of allowance for disallowance and default due to payment and proper disallowance	31,436	(63,431)	(a)
Allowance for returned checks		109	
Balance at September 30, 2015		**(124,141)**	

(a) Loss in the first half of 2015, as disclosed in Note 28.

11. Inventories

	Company		Consolidated	
	9/30/15	12/31/14	9/30/15	12/31/14
Direct material - domestic	**39,035**	37,824	**42,673**	42,524
Direct material - imported	**6,744**	8,452	**7,188**	9,007
Secondary material - domestic	**12,995**	13,409	**14,382**	14,648
Supplies	**6,957**	6,285	**7,493**	6,913
Provision for loss and obsolescence (a)	**(2,095)**	(945)	**(2,374)**	(1,150)
	63,636	65,025	**69,362**	71,942

(a) To better reflect the Company's best loss estimate in relation to its inventories, the provision for obsolescence was set up for certain items that have not been moved for more than 180 days (120 days until December 31, 2014).

12. Taxes recoverable

	Company		Consolidated	
	9/30/15	12/31/14	9/30/15	12/31/14
Income and social contribution taxes (IR/CS) - withholding income tax on billing	**59,350**	1,197	**62,572**	2,157
IR/CS - prepayments for the period	**849**	-	**2,256**	-
IR/CS - credits recoverable	**23,770**	84,187	**29,775**	92,598
PIS/COFINS - withholding income tax on billing	**35,770**	28,456	**37,746**	29,883
ISS - withholding income tax on billing	**2,859**	7,470	**8,267**	13,983
INSS recoverable	**7,688**	7,874	**31,732**	29,635
Other	**12,085**	10,027	**12,561**	10,421
	142,371	139,211	**184,909**	178,677

Notes to quarterly information

13. Sale of investment

In 2014, as consequence of the decision given by Brazil's Administrative Council for Economic Defense ("CADE") dated December 4, 2013, within the scope of the merger review process referring to the acquisition of MD1 Diagnósticos S.A., Company management committed itself to sell assets in the cities of Rio de Janeiro State, totaling R$110,000 of revenue per year, to a single third party that (a) holds no ownership interest (either direct or indirect) in the Company; and (b) holds no more than 20% (twenty percent) of the relevant diagnostic support service market in the city of Rio de Janeiro.

The Board of Directors' meeting held on December 27, 2014 approved the disposal of units of interest representing, both directly and indirectly, 100% (one hundred percent) of the capital of Pro-Echo Cardiodata Serviços Médicos Ltda. ("ProEcho") and Lafê Serviços Diagnósticos Ltda. ("Lafê"), as well as all rights inherent therein, for R$66,000, the terms and other conditions being provided for in the Units of Interest Purchase and Sale Agreement entered into on December 27, 2014, between the Company, as the seller, Newscan Serviços Médicos Ltda., as the buyer, João Renato Côrtes de Barros Silveira, as the guarantor, ProEcho and Lafê, as the consenting intervening parties, under the terms negotiated by the Executive Board. The Board of Directors authorized the members of the Executive Board to take all actions relating and supplementary to, or arising from the Purchase and Sale Agreement, or that are necessary to its completion, including before CADE, since it approved the operation.

The balance sheet at April 1, 2015, date of effective sale of discontinued operation, is broken down as follows:

a) Consolidated

	Lafê 04/01/15	Pro Echo 04/01/15	Total 04/01/15
Assets			
Cash and cash equivalents	4,589	5,187	9,776
Trade accounts receivable	14,372	11,038	25,410
Recoverable and deferred taxes	2,735	12,727	15,462
Property and equipment	1,521	12,548	14,069
Intangible assets	385	133	518
Other receivables	253	651	904
	23,855	**42,284**	**66,139**
Goodwill in Company referring to acquisition of subsidiary Pro Echo			15,788
Total assets			**81,927**

	Lafê 04/01/15	Pro Echo 04/01/15	Total 04/01/15
Liabilities			
Trade accounts payable	(459)	(433)	(892)
Bank loans and financing	-	(35)	(35)
Salaries, social charges and vacation pay payable	(1,034)	(2,007)	(3,041)
Taxes and contributions payable	(2,951)	(411)	(3,362)
Specialized medical services payable	(1,592)	(1,908)	(3,500)
Provisions for tax, social security, civil and labor contingencies	-	(1,355)	(1,355)
Other accounts payable	(382)	(846)	(1,228)
Liabilities of discontinued operations	**(6,418)**	**(6,995)**	**(13,413)**

Notes to quarterly information

b) Company

	Lafê 04/01/15	Pro Echo 04/01/15	Total 04/01/15
Net assets of subsidiaries held for sale	17,437	35,289	52,726
Goodwill in Company referring to acquisition of subsidiary Pro Echo	-	-	15,788
Investment held for sale (discontinued operation)	**17,437**	**35,289**	**68,514**

The income statement for the period ended April 1, 2015 of Pro-Echo and Lafê, and the income statement for the period ended March 31, 2014 (reclassified) of Pro-Echo, are represented by Discontinued Operations in the Company's income statement. They break down as follows:

	Lafê 04/01/15	Pro Echo 04/01/15	Total 04/01/15	Pro-Echo 03/31/14
Net operating revenue	15,046	8,782	23,828	9,677
Cost of services rendered	(8,055)	(10,498)	(18,553)	(10,206)
Gross Profit (loss)	6,991	(1,716)	5,275	(529)
General and administrative expenses	(1,014)	(1,902)	(2,916)	(1,677)
Income (loss) before financial income (expenses) and taxes	5,977	(3,618)	2,359	(2,206)
Financial income	6	95	101	1,481
Income (loss) before income and social contribution taxes	5,983	(3,523)	2,460	(725)
Income and social contribution taxes	(2,028)	1,198	(830)	252
Net income (loss) for the period	3,955	(2,325)	1,630	(473)

The net cash flow statement for the period ended April 1, 2015 of Pro-Echo and Lafê breaks down as follows:

	Lafê 04/01/15	Pro Echo 04/01/15	Total 04/01/15
Operating activities	245	(220)	25
Investing activities	-	(389)	(389)
Financing activities	2,900	(511)	2,389
Net cash generated (used)	3,145	(1,120)	2,025

Notes to quarterly information

On April 1, 2015, the Company published a material fact notice communicating that the condition for the disposal to Newscan Serviços Médicos Ltda. of the units of interest representing, directly and indirectly, 100% of capital of Pro-Echo Cardiodata Serviços Médicos Ltda. and Lafê Serviços Diagnósticos Ltda. had been fulfilled, since the referred operation was approved by CADE and, conclusion thereof represents fulfillment of one more stage of the Performance Commitment Agreement (PCA) entered into by the Company with CADE on December 4, 2013 (see Note 2). Considering the fulfillment of the condition for the disposal, on April 1, 2015, the Commitment Agreement was executed, with a sale amount of R$66,000, whose terms and other conditions are provided for in the Units of Interest Purchase and Sale Agreement entered into on December 27, 2014. Upon write-off of assets that represented the interest held in the companies disposed of, loss amounting to R$2,515 was recognized in profit or loss for the period, under “Other operating expenses.” At September 30, 2015, the balance of accounts receivable for the sale of ownership interest amounts to R$61,930 duly restated by reference to the accumulated variation of the Extended Consumer Price Index (IPC-A) since December 27, 2014, date of the units of interest purchase and sale agreement.

14. Investments

14.1. Information on investments in subsidiary

	Company		Consolidated	
	9/30/15	**12/31/14**	**9/30/15**	**12/31/14**
DASA Real Estate Empreendimentos Imobiliários Ltda.	**26,143**	27,024	**-**	-
CientificaLab Produtos Laboratoriais e Sistemas Ltda.	**156,108**	99,785	**-**	-
Instituto de Endocrinologia e Medicina Nuclear do Recife Ltda. (CERPE)	**42,525**	38,433	**-**	-
Previlab - Analises Clinicas Ltda.	**32,955**	32,262	**-**	-
Dasa Finance Corporation	**9,320**	4,719	**-**	-
Clínica de Ressonância e Multi Imagem Petrópolis Ltda.	**2,037**	2,031	**-**	-
Dasa Property Participações Ltda.	**54**	53	**-**	-
	269,142	204,307	**-**	-
Other investments	**399**	679	**529**	803
	269,541	204,986	**529**	803

Notes to quarterly information

Subsidiaries	Reporting date	Number of units of interest/shares	Number of shares/units of interest held	Interest in paid-in capital (%)	Paid-in capital	Equity (Negative equity)	Net income (loss) for the period
Direct subsidiary:							
DASA Real Estate	9/30/2015	25,667,079	25,667,078	99.99	25,667	26,143	(881)
	12/31/2014	25,667,079	25,667,078	99.99	25,667	27,420	(2,963)
CientíficaLab	9/30/2015	158,176,629	139,676,628	88.30	158,177	156,108	(4,677)
	12/31/2014	108,176,629	89,676,628	82.90	97,177	99,785	(11,196)
DASA Finance Corp	9/30/2015	18,550,000	18,550,000	100.00	41,123	9,320	4,601
	12/31/2014	18,550,000	18,550,000	100.00	41,123	4,719	1,924
CERPE	9/30/2015	122,024	120,804	99.00	122	42,525	6,030
	12/31/2014	122,024	120,804	99.00	122	38,433	6,047
Pro Echo (a)	9/30/2015	47,483,058	47,483,058	100.00	-	-	(2,325)
	12/31/2014	47,483,058	47,483,058	100.00	47,483	-	(5,249)
Previlab	9/30/2015	29,613,314	29,509,743	99.65	29,613	32,955	1,134
	12/31/2014	29,613,314	29,509,743	99.65	29,613	32,262	237
CRMI Petrópolis	9/30/2015	1,080,222	756,155	70.00	1,080	2,037	673
	12/31/2014	1,080,222	756,155	70.00	1,080	2,031	360
LAFÊ Serviços Diagnósticos Ltda. (a)	9/30/2015	6,376,316	6,376,216	99.99	-	-	3,955
	12/31/2014	6,376,316	6,376,216	99.99	10,376	-	207
Dasa Property Part. (b)	9/30/2015	50,000	49,500	99.00	50	54	1
	12/31/2014	50,000	49,500	99.00	50	53	2
Check-UP Unidade Preventiva Ltda	9/30/2015	6,563,817	6,563,816	99.99	6,564	(177)	(1,718)
	12/31/2014	6,563,817	6,563,816	99.99	564	(4,459)	(710)
Indirect subsidiary:							
Stat Análises Clínicas Ltda. (c)	9/30/2015	1,416,000	1,416,000	100.00	1,416	(373)	(362)
	12/31/2014	1,416,000	1,411,000	99.66	1,416	(11)	(83)

(a) On April 1, 2015, the Company completed the transaction to dispose of 100% of Pro-Echo Cardiodata Serviços Médicos Ltda. and Lafê Serviços Diagnósticos Ltda. capital.

(b) According to private article of dissolution, entered into on September 30, 2015, DASA Property Participações Ltda. was dissolved..

(c) On October 1, 2015, indirect subsidiary Stat Análises Clínicas Ltda. merged into direct subsidiary Previlab Análises Clínicas Ltda., as mentioned in Note 30.

Notes to quarterly information

14.2. Changes in investments

	Balances at 12/31/14	Capital increase	Transfer from negative equity to investment	Proposed and prepaid dividends (a)	Sales of investment (Note 13)	Equity Pickup	Balances at 9/30/15
DASA Real Estate	27,024	-	-	-	-	(881)	**26,143**
CientíficaLab	99,785	61,000	-	-	-	(4,677)	**156,108**
CERPE	38,433	-	-	(1,938)	-	6,030	**42,525**
Pro Echo	-	-	-	-	2,325	(2,325)	**-**
Previlab	32,262	-	-	(441)	-	1,134	**32,955**
Dasa Finance Corporation	4,719	-	-	-	-	4,601	**9,320**
CRMI Petrópolis	2,031	-	-	(667)	-	673	**2,037**
Lafê Serviços Diagnósticos	-	2,900	-	-	(6,855)	3,955	**-**
Dasa Property Part.	53	-	-	-	-	1	**54**
Check-up UP	-	6,000	(4,282)	-	-	(1,718)	**-**
	204,307	69,900	(4,282)	(3,046)	(4,530)	6,793	**269,142**
Check-up UP (negative equity)	(4,459)	-	4,282	-	-	-	**(177)**
	199,848	69,900	-	(3,046)	(4,530)	6,793	**268,965**

(a) Proposed and prepaid dividends

Interest on equity amounting to R$218, proposed dividend amounting to R$458 for 2013, R$2,064 corresponding to profit or loss computed in 2014, and dividend prepayment amounting to R$305 for the nine-month period ended September 30, 2015.

15. Property and equipment

		Company			
	Average depreciation rate % p.a.	9/30/15			12/31/14
		Cost	Accumulated depreciation	Net	Net
Properties	4	**824**	**(557)**	**267**	522
Leasehold improvements	10	**522,179**	**(291,022)**	**231,157**	229,506
Machinery and equipment	12	**552,542**	**(253,979)**	**298,563**	279,730
Furniture and fixtures	11	**66,849**	**(26,594)**	**40,255**	30,524
Facilities	10	**74,643**	**(27,628)**	**47,015**	42,768
IT equipment	20	**117,329**	**(70,488)**	**46,841**	45,136
Vehicles	20	**3,652**	**(3,045)**	**607**	785
Library	10	**184**	**(138)**	**46**	55
Land	-	**180**	**-**	**180**	255
Construction in progress	-	**22,786**	**-**	**22,786**	23,499
		1,361,168	**(673,451)**	**687,717**	652,780

Notes to quarterly information

		Consolidated			
	Average depreciation rate % p.a.	9/30/15			12/31/14
		Cost	Accumulated depreciation	Net	Net
Properties	4	**4,564**	**(1,887)**	**2,677**	**3,044**
Leasehold improvements	10	**541,342**	**(300,153)**	**241,189**	**238,573**
Machinery and equipment	12	**567,411**	**(263,104)**	**304,307**	**287,223**
Furniture and fixtures	11	**71,239**	**(28,669)**	**42,570**	**32,202**
Facilities	10	**76,507**	**(28,206)**	**48,301**	**43,829**
IT equipment	20	**121,836**	**(73,774)**	**48,062**	**46,750**
Vehicles	20	**4,359**	**(3,715)**	**644**	**842**
Library	10	**195**	**(147)**	**48**	**57**
Land	-	**7,060**	**-**	**7,060**	**7,135**
Construction in progress	-	**22,841**	**-**	**22,841**	**23,573**
		1,417,354	**(699,655)**	**717,699**	**683,228**

Changes in cost

	Company				
	Change in the period				
	12/31/14	Additions	Write-offs	Transfers (a)	9/30/15
Properties	1,426	-	-	(602)	**824**
Leasehold improvements	489,198	22,572	(649)	11,058	**522,179**
Machinery and equipment	504,313	60,993	(22,668)	9,904	**552,542**
Furniture and fixtures	53,963	11,436	(1,478)	2,928	**66,849**
Facilities	65,251	5,401	(222)	4,213	**74,643**
IT equipment	104,262	13,599	(1,762)	1,230	**117,329**
Vehicles	3,990	90	(428)	-	**3,652**
Library	184	-	-	-	**184**
Land	255	-	(75)	-	**180**
Construction in progress	23,499	26,214	-	(26,927)	**22,786**
	1,246,341	140,305	(27,282)	1,804	**1,361,168**

	Consolidated					
	Change in the period					
	12/31/14	Additions	Write-offs	Transfers (a)	Sale of investment (b)	9/30/15
Properties	5,166	-	-	(602)	-	**4,564**
Leasehold improvements	506,201	25,158	(1,035)	11,058	(40)	**541,342**
Machinery and equipment	521,498	61,801	(25,787)	10,246	(347)	**567,411**
Furniture and fixtures	57,523	12,832	(1,655)	2,539	-	**71,239**
Facilities	66,780	5,747	(280)	4,260	-	**76,507**
IT equipment	109,063	13,834	(2,291)	1,230	-	**121,836**
Vehicles	5,445	90	(1,176)	-	-	**4,359**
Library	195	-	-	-	-	**195**
Land	7,135	-	(75)	-	-	**7,060**
Construction in progress	23,573	26,214	(19)	(26,927)	-	**22,841**
	1,302,579	145,676	(32,318)	1,804	(387)	**1,417,354**

(a) Expenses made by the Company classified under Construction in progress for the construction, installation and development period, which are transferred to a specific account of property and equipment or intangible assets when available for use.

(b) Changes in the period of discontinued operations, as mentioned in Note 13.

Notes to quarterly information

Changes in accumulated depreciation

	Company				
	Change in the period				
	12/31/14	Additions	Write-offs	Transfers (a)	9/30/15
Properties	(904)	(28)	-	375	**(557)**
Leasehold improvements	(259,692)	(31,110)	155	(375)	**(291,022)**
Machinery and equipment	(224,583)	(46,084)	16,361	327	**(253,979)**
Furniture and fixtures	(23,439)	(4,654)	1,523	(24)	**(26,594)**
Facilities	(22,483)	(5,152)	23	(16)	**(27,628)**
IT equipment	(59,126)	(12,844)	1,751	(269)	**(70,488)**
Vehicles	(3,205)	(184)	344	-	**(3,045)**
Library	(129)	(9)	-	-	**(138)**
	(593,561)	(100,065)	20,157	18	**(673,451)**

	Consolidated					
	Change in the period					
	12/31/14	Additions	Write-offs	Transfers (a)	Sale of investment (b)	9/30/15
Properties	(2,122)	(140)	-	375	-	**(1,887)**
Leasehold improvements	(267,628)	(32,447)	231	(375)	66	**(300,153)**
Machinery and equipment	(234,275)	(47,939)	18,148	327	635	**(263,104)**
Furniture and fixtures	(25,321)	(4,962)	1,594	(24)	44	**(28,669)**
Facilities	(22,951)	(5,331)	40	(16)	52	**(28,206)**
IT equipment	(62,313)	(13,274)	2,049	(269)	33	**(73,774)**
Vehicles	(4,603)	(204)	1,092	-	-	**(3,715)**
Library	(138)	(9)	-	-	-	**(147)**
	(619,351)	(104,306)	23,154	18	830	**(699,655)**

(a) Depreciation related to expenses made by the Company classified under Construction in progress for the construction, installation and development period, which are transferred to a specific account of property and equipment or intangible assets when available for use.

(b) Changes in the period of discontinued operations, as mentioned in Note 13.

A portion of additions to accumulated depreciation, as shown in changes in property and equipment, was recorded under "General and administrative expenses" account, and another portion under "Cost of products sold and/or services rendered" account.

Over the period, the Company identified no indicators of impairment of assets, and did not capitalize interest.

Notes to quarterly information

16. Intangible assets

		Company			
	Average amortization rate % p.a.	9/30/15 Cost	9/30/15 Accumulated amortization	9/30/15 Net	12/31/14 Net
Acquisition of interest - Goodwill		**2,102,999**	**(142,396)**	**1,960,603**	1,961,854
Other intangible assets					
IT system	20	**238,535**	**(156,636)**	**81,899**	100,700
Commercial area use right	20	**5,539**	**(1,120)**	**4,419**	704
Other intangible assets	20	**12,628**	**(5,298)**	**7,330**	8,146
System implementation project	20	**12,293**	**(12,293)**	**-**	-
Project development	33	**10,259**	**(10,216)**	**43**	93
Brands	3.3	**236,037**	**(37,575)**	**198,462**	204,161
Exclusive agreement with customers - Unimagem	10	**9,403**	**(6,349)**	**3,054**	3,926
Relationship with hospitals	5	**35,748**	**(8,495)**	**27,253**	28,606
Intangible developement	-	**12,327**	**-**	**12,327**	-
		572,769	**(237,982)**	**334,787**	346,336
		2,675,768	**(380,378)**	**2,295,390**	2,308,190

		Consolidated			
	Average amortization rate % p.a.	9/30/15 Cost	9/30/15 Accumulated amortization	9/30/15 Net	12/31/14 Net
Acquisition of interest – Goodwill		**2,233,505**	**(248,574)**	**1,984,931**	1,986,182
Other intangible assets					
IT system	20	**242,608**	**(160,257)**	**82,351**	101,389
Commercial area use right	20	**5,539**	**(1,120)**	**4,419**	704
Other intangible assets	20	**13,978**	**(5,523)**	**8,455**	9,473
System implementation project	20	**12,293**	**(12,293)**	**-**	-
Project development	33	**10,267**	**(10,218)**	**49**	98
Brands	3.3	**251,161**	**(39,956)**	**211,205**	218,577
Exclusive agreement with customers - Unimagem	10	**9,403**	**(6,349)**	**3,054**	3,926
Relationship with hospitals	5	**39,894**	**(10,319)**	**29,575**	29,747
Intangible developement	-	**12,327**	**-**	**12,327**	-
		597,470	**(246,035)**	**351,435**	363,914
		2,830,975	**(494,609)**	**2,336,366**	2,350,096

Notes to quarterly information

Changes in cost

	Company				
		Change in the period			
	12/31/14	Additions	Write-offs	Transfers (a)	9/30/15
Acquisition of interest - Goodwill	2,104,250	-	(1,251)	-	**2,102,999**
Other intangible assets					
IT system	234,917	19,287	(2,058)	(13,601)	**238,535**
Commercial area use right	1,433	4,336	(230)	-	**5,539**
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**
Intangible developement	-	533	-	11,794	**12,327**
	552,718	24,156	(2,298)	(1,807)	**572,769**
	2,656,968	24,156	(3,549)	(1,807)	**2,675,768**

	Consolidated				
		Change in the period			
	12/31/14	Additions	Write-offs	Transfers (a)	9/30/15
Acquisition of interest - Goodwill	2,234,756	-	(1,251)	-	**2,233,505**
Other intangible assets					
IT system	238,986	19,289	(2,066)	(13,601)	**242,608**
Commercial area use right	1,433	4,336	(230)	-	**5,539**
Other intangible assets	13,978	-	-	-	**13,978**
System implementation project	12,293	-	-	-	**12,293**
Project development	10,267	-	-	-	**10,267**
Brands	251,161	-	-	-	**251,161**
Exclusive agreement with customers - Unimagem	9,403	-	-	-	**9,403**
Relationship with hospitals	39,894	-	-	-	**39,894**
Intangible developement (b)	-	533	-	11,794	**12,327**
	577,415	24,158	(2,296)	(1,807)	**597,470**
	2,812,171	24,158	(3,547)	(1,807)	**2,830,975**

(a) Expenses made by the Company classified under Construction in progress for the construction, installation and development period, which are transferred to a specific account of property and equipment or intangible assets when available for use.

(b) Intangible assets in progress: refers to expenses with implementation of SAP S/4HANA system, with a view to improving efficiency and corporate processes. Completion is expected for December 2016.

Notes to quarterly information

Changes in accumulated amortization

	Company				
		Change in the period			
	12/31/14	Additions	Write-offs	Transfers (a)	9/30/15
Acquisition of interest - Goodwill	(142,396)	-	-	-	**(142,396)**
Other intangible assets					
IT system	(134,217)	(23,840)	1,436	(15)	**(156,636)**
Commercial area use right	(729)	(391)	-	-	**(1,120)**
Other intangible assets	(4,482)	(816)	-	-	**(5,298)**
System implementation project	(12,293)	-	-	-	**(12,293)**
Project development	(10,166)	(50)	-	-	**(10,216)**
Brands	(31,876)	(5,884)	-	185	**(37,575)**
Exclusive agreement with customers - Unimagem	(5,477)	(702)	-	(170)	**(6,349)**
Relationship with hospitals	(7,142)	(1,338)	-	(15)	**(8,495)**
	(206,382)	(33,021)	1,436	(15)	**(237,982)**
	(348,778)	(33,021)	1,436	(15)	**(380,378)**

	Consolidated					
		Change in the period				
	12/31/14	Additions	Write-offs	Transfers (a)	Sale of investment (b)	9/30/15
Acquisition of interest - Goodwill	(248,574)	-	-	-	-	**(248,574)**
Other intangible assets						
IT system	(137,597)	(24,112)	1,437	(15)	30	**(160,257)**
Commercial area use right	(729)	(391)	-	-	-	**(1,120)**
Other intangible assets	(4,505)	(1,018)	-	-	-	**(5,523)**
System implementation project	(12,293)	-	-	-	-	**(12,293)**
Project development	(10,169)	(49)	-	-	-	**(10,218)**
Brands	(32,584)	(6,261)	-	(1,111)	-	**(39,956)**
Exclusive agreement with customers - Unimagem	(5,477)	(702)	-	(170)	-	**(6,349)**
Relationship with hospitals	(10,147)	(1,453)	-	1,281	-	**(10,319)**
	(213,501)	(33,986)	1,437	(15)	30	**(246,035)**
	(462,075)	(33,986)	1,437	(15)	30	**(494,609)**

(a) Amortization related to expenses made by the Company classified under Construction in progress for the construction, installation and development period, which are transferred to a specific account of property and equipment or intangible assets when available for use.

(b) Changes in the period of discontinued operations, as mentioned in Note 13.

A portion of additions to accumulated amortization, as shown in changes in intangible assets, was recorded under “General and administrative expenses” account, and another portion under “Cost of products sold and/or services rendered” account.

Over the period, the Company identified no indicators of impairment of assets, and did not capitalize interest.

Notes to quarterly information

17. Loans and financing

Type	Average charges	Final maturity	Company 9/30/15	Company 12/31/14	Consolidated 9/30/15	Consolidated 12/31/14
Local currency						
Banco do Brasil	108.0% of CDI	06/10/2018	**47,545**	71,650	**47,545**	71,650
Banco Santander	90.13% of CDI	03/14/2016	**37,190**	-	**37,190**	-
BNDES - FINAME PSI (ii) (v)	6% p.a. to 9.5% p.a.	12/15/2024	**12,642**	7,083	**12,642**	7,083
Finance lease - Various banks - Note 27 (v)	CDI + 2.03% p.a.	10/14/2016	**1,192**	3,797	**1,192**	3,797
			98,569	82,530	**98,569**	82,530
Foreign currency						
Equipment financing (i), (ii) and (v)	6.52% p.a.	12/01/2016	**1,271**	1,331	**1,271**	1,331
Finance lease - Various banks - Note 27 (ii)	2.97% p.a.	03/23/2016	**349**	2,062	**349**	2,062
Banco Credit Agricole (iii) (iv)	1.32% p.a.	07/15/2015	**-**	-	**-**	80,077
			1,620	3,393	**1,620**	83,470
			100,189	85,923	**100,189**	166,000
Current liabilities			**(57,247)**	(34,634)	**(57,247)**	(114,711)
Noncurrent liabilities			**42,942**	51,289	**42,942**	51,289

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.

(iv) Bank guarantee and marketable securities in guarantee are government securities and corporate bonds acquired by subsidiary DASA Finance Corporation.

(i) Asset financed.

Bank loans and financing agreements do not have covenants.

Bank loans and financing classified in noncurrent liabilities, according to contractual maturities, will be repaid as follows:

	Company and consolidated
From October 2016	4,930
2017	18,563
2018	10,291
From 2019 to 2024	9,158
	42,942

The Company collaterally signed for R$2,283 to subsidiary CientificaLab Produtos Laboratoriais e Sistemas Ltda. with Pottencial Seguradora.

Notes to quarterly information

18. Debentures (company and consolidated)

	9/30/15	12/31/14
Non-convertible debentures	**1,208,334**	1,041,667
Conventional interest	**55,820**	24,589
	1,264,154	1,066,256
Transaction cost	**(4,500)**	(3,999)
	1,259,654	1,062,257
Current	**(349,874)**	(318,932)
Noncurrent	**909,780**	743,325

Deadline for amortization of principal of second-, third-, fourth- and five-issues of debentures is as follows:

10/25/2015	62,500
04/29/2016	233,334
10/25/2016	62,500
10/17/2017	225,000
03/10/2018	249,820
10/17/2018	225,000
03/10/2020	150,180
	1,208,334

2nd Issue

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, as amended.

On May 16, 2011, the Company communicated to its shareholders and the market in general that on May 11, 2011, it had closed the public offer for distribution of simple debentures not convertible into shares, of the unsecured type of DASA second issue, in one single series, with restricted placement efforts. 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 Interbank Deposit (DI) daily average rates, “over extragroup”, 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.

Notes to quarterly information

3rd Issue

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 Ruling 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 of simple debentures not convertible into shares, of the unsecured type of DASA third issue, in one single series, with restricted placement efforts. 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 debt balance of each debenture face value will incur in interest equivalent to 100% of the accumulated variation of the Interbank Deposit (DI) daily average rates, “over extragroup”, expressed in percentage per annum and based on 252 working days, as calculated and daily disclosed by CETIP, plus surcharge of 0.80% per annum, calculated based on 252 working days, exponentially and cumulatively, on a pro rata temporis basis, per working 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.

Interest will be paid semiannually from the Issue Date, the first payment 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 consecutive 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 net proceeds of the offer were used to (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.

4th Issue

On September 13, 2013, the Board of Directors of the Company approved the fourth issue by the Company, of up to 45,000 debentures non-convertible into shares of the unsecured type, in a single series, in the total amount of up to R$450,000, for placement through a public offer with restricted efforts, pursuant to CVM Ruling No. 476, of January 16, 2009, as amended.

Notes to quarterly information

On October 18, 2013, the Company communicated to its shareholders and the market in general that on October 17, 2012, it had closed the public offer for distribution of simple debentures not convertible into shares, of the unsecured type of DASA fourth issue, in one single series, with restricted placement efforts. Forty-five thousand (45,000) debentures were subscribed for a 5-year term from the date of issue, in the total amount of R$450,000. The debentures are not subject to monetary adjustment, and the debt balance of each debenture face value will incur in interest equivalent to 100% of the accumulated variation of the Interbank Deposit (DI) daily average rates, “over extragroup”, expressed in percentage per annum and based on 252 working days, as calculated and daily disclosed by CETIP, plus surcharge of 1.15% per annum, calculated based on 252 working days, exponentially and cumulatively, on a pro rata temporis basis, per working day elapsed from the payment date, or the payment date of the immediately prior remuneration, as the case may be, until the effective payment date.

Interest will be paid semiannually from the Issue Date, the first payment on April 15, 2014 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.

Principal amount will be paid in two annual installments, in the 48th and 60th months, as from the debentures issue date.

Financial settlement of this offering occurred on October 16, 2013, amounting to R$450,000 and net proceeds from the offering were used to reinforce working capital and refinancing of debts.

5th Issue

On February 9, 2015, the Company Board of Directors approved the fifth issue by the Company, in up to two series of at least 40,000 debentures and no more than 50,000 debentures not convertible into unsecured shares at par value of R$10, amounting to at least R$400,000 and no more than R$500,000, on the issue date, i.e. March 10, 2015, for placement through public offering with restricted placement efforts, pursuant to CVM Ruling No. 476, of January 16, 2009, as amended.

On March 26, 2015 the public offering with restricted efforts for placement of simple debentures not convertible into unsecured shares in two series of the fifth issue of the Company was completed. Forty thousand (40,000) debentures were subscribed.

The three-year first series, as from the date of issue, amounted to R$249,820. The debentures are not subject to monetary adjustment, and the debt balance of each debenture face value will incur in interest equivalent to 100% of the accumulated variation of the Interbank Deposit (DI) daily average rates, “over extragroup”, expressed in percentage per annum and based on 252 working days, as calculated and daily disclosed by CETIP, plus surcharge of 1.05% per annum, calculated based on 252 working days, exponentially and cumulatively, on a pro rata temporis basis, per working day elapsed from the payment date, or the payment date of the immediately prior remuneration, as the case may be, until the effective payment date. Principal amount will be paid in two annual installments, in the 24th and 36th months, as from the debentures issue date.

Notes to quarterly information

The five-year second series, as from the date of issue, amounted to R$150,180. The debentures are not subject to monetary adjustment, and the debt balance of each debenture face value will incur in interest equivalent to 100% of the accumulated variation of the Interbank Deposit (DI) daily average rates, “over extragroup”, expressed in percentage per annum and based on 252 working days, as calculated and daily disclosed by CETIP, plus surcharge of 1.20% per annum, calculated based on 252 working days, exponentially and cumulatively, on a pro rata temporis basis, per working day elapsed from the payment date, or the payment date of the immediately prior remuneration, as the case may be, until the effective payment date. Principal amount will be paid in two annual installments, in the 48th and 60th months, as from the debentures issue date.

Interest will be paid semiannually from the Issue Date, the first payment on September 10, 2015 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 offering was financially settled between March 20 and 23, 2015, amounting to R$400,000 and net proceeds from issue by the Company shall be fully used to refinance the Company’s short-term debts, including the repayment of the principal amount and the payment of interest of second and third issue of the Company, and any remaining balance shall be used to increase working capital.

The debentures have covenants setting the maximum indebtedness and leverage levels, based on consolidated quarterly information.

At September 30, 2015, the Company was compliant with these covenants, as follows:

Indicator	Covenant (a)	Covenant at 9/30/15	Covenant at 12/31/14
EBITDA - past 12 months (b)		**315,855**	416,056
Financial income (expense) - past 12 months		**78,192**	100,971
Net debt		**722,547**	788,032
1. Net debt / EBITDA - maximum index			
2nd Issue	2.50	**2.29**	1.89
3rd Issue	3.00	**2.29**	1.89
4th Issue	3.00	**2.29**	1.89
5th Issue	3.00	**2.29**	1.89
2- EBITDA / Financial income (expense) - minimum index			
2nd Issue	2.00	**3.03**	4.12
3rd Issue	2.00	**3.03**	4.12
4th Issue	2.00	**3.03**	4.12
5th Issue	2.00	**3.03**	4.12

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

(b) The information and EBITDA above is not part of the scope of work in the independent auditor’s review.

Notes to quarterly information

19. 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 units of interest representing the paid-in capital of these companies. Debts are restated in accordance with contractual clauses:

			Company		Consolidated	
	Restatement	Maturity	9/30/15	12/31/14	9/30/15	12/31/14
Not guaranteed by marketable securities	IPCA-IGPM-Selic	05/2016	**5,586**	8,493	**5,586**	8,493
Guaranteed by Marketable securities	(a)	11/2016 and 04/2017	**8,093**	15,427	**19,093**	25,555
			13,679	23,920	**24,679**	34,048
Current			**(998)**	(3,783)	**(998)**	(3,783)
Noncurrent			**12,681**	20,137	**23,681**	30,265

(a) Restated at the average rate of 105,61% of CDI (105,39% of CDI at December 31, 2014) for fixed-income funds, and 103,41% of CDI (100,01% of CDI at December 31, 2014) for CDB/repurchase agreements, which are managed by financial entities, as shown in Note 9.

The portions classified in noncurrent liabilities have the following payment schedule:

Year of maturity	Company	Consolidated
From July 2016	12,565	19,046
From 2017 to 2020	116	4,635
Total	12,681	23,681

20. Provisions for tax, social security, civil and labor contingencies

	Company			
	9/30/15		12/31/14	
	Provision	Judicial deposit	Provision	Judicial deposit
ICMS on import (a)	**17,347**	**1,742**	5,692	1,653
Labor and civil contingencies (b)	**16,853**	**12,853**	17,586	12,936
Tax contingencies (c)	**36,974**	**51,594**	35,776	46,678
	71,174	**66,189**	59,054	61,267

	Consolidated			
	9/30/15		12/31/14	
	Provision	Judicial deposit	Provision	Judicial deposit
ICMS on import (a)	**17,347**	**1,742**	5,692	1,653
Labor and civil contingencies (b)	**16,943**	**13,973**	17,676	13,948
Tax contingencies (c)	**37,706**	**52,249**	36,508	47,333
	71,996	**67,964**	59,876	62,934

Notes to 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 should pay ICMS on these transactions. As regards the ICMS payables over input and equipment imported up to the publication of Constitutional amendment No. 33 of December 11, 2001, the external legal advisors understand that the likelihood of loss is remote; but as to ICMS payables generated between the Constitutional Amendment No. 33 date and the issuance of the supplementary Law No. 114 of December 16, 2002, the likelihood of loss was rated as possible. For import of equipment under lease agreement, the likelihood of loss was also deemed possible, except for a tax delinquency notice under administrative phase of judgment, whose likelihood of loss was changed to probable by external legal advisors who defend the cause. On account of this risk reassessment, management was required to set up an additional provision in this account for the quarter ended June 30, 2015 corresponding to R$12,031, out of which R$8,812 is recorded under “Financial expenses” and R$3,219 under “Construction in Progress” since it refers to equipment acquisition. Finally, after enactment of the Supplementary Law No. 114 of December 16, 2002, the external legal advisors understand that the likelihood of loss is probable, for which the Company has set up a provision amounting to R$17,347 (R$5,692 at December 31, 2014), with judicial deposits amounting to R$1,742, both restated by the Central Bank benchmark rate (SELIC).

(b) Provisions for tax, civil and labor contingencies

At September 30, 2015, the Company was a party to 1,568 labor claims (1,628 at December 31, 2014) and to 1,217 legal and administrative proceedings of a civil nature (1,233 at December 31, 2014). The provisions of R$16,853 (R$17,586 at December 31, 2014) in the Company and R$16,943 (R$17,676 at December 31, 2014) in consolidated are based on the historical percentage of loss of proceedings whose likelihood of an unfavorable outcome had been rated as probable, possible and remote. At September 30, 2015, the Company presented the consolidated amount of R$69,320 (R$89,304 at December 31, 2014) related to proceedings classified by its legal advisors as possible loss, of which R$23,293 refers to civil proceedings and R$46,027 to labor claims. The Company does not set up provisions for amounts liable to estimated risks in proceedings that are under the responsibility of the sellers of acquirees, which correspond to (i) R$15,944 referring to labor claims, and (ii) R$4,317 referring to legal and administrative proceedings of a civil nature that are guaranteed by marketable securities, as mentioned in Note 9 (a).

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 was R$61,815. The likelihood of loss in this lawsuit was deemed as possible, and it is not yet possible to estimate the amount the Company is likely to lose. An expert accounting examination conducted by the court expert concluded that the claimed loss of profit should amount to R$4,500, applicable to the health plan insurance company and not to the Company. A decision overruling the case was handed down on August 20, 2015.An appeal is expected to be filed.

Labor claims include the Public Civil Action at the Rio de Janeiro Labor Court, to which the Company and Laboratórios Médicos Dr. Sérgio Franco Ltda. (an entity merged by the Company on July 1, 2014) are parties. In general, the Public Civil Action questions the legality of the arrangements with health companies specialized in imaging diagnostic support services, which required hiring physicians bound to said healthcare companies under the Consolidation of Labor Laws (CLT) and a collective indemnification for pain and suffering of approximately R$20,000 on September 10, 2012. On June 26, 2014, the Company issued a Material News Release disclosing that a decision was handed down by the lower court favoring the Company.

Notes to quarterly information

On February 24, 2015, the Regional Labor Court partially granted the appeal filed by the Public Prosecution Service and sentenced the Company to formally hire the intervening doctors, which represents nearly 22 professionals, besides reducing the collective pain and suffering to R$500. The Company and the Public Prosecutor's Office filed motions for clarification against the decision. The motions for clarification of the Public Prosecutor's Office were denied and those of the Company were accepted, however, without granting amending effect to the final decision. The bill of review appeal filed by the Public Prosecutor's Office was denied. A possible interlocutory appeal may be filed. The Company's legal advisors and management believe that the likelihood of loss is probable for the collective pain and suffering damages, in the amount of R$500, and for the registration of approximately 22 professionals is remote, in the amount of R$19,500.

In August 2015, the Superior Labor Court declared the monetary adjustment of labor-related debts using TRD (Daily Benchmark Rate) to be unconstitutional, and the rate was replaced by the IPCA-E (Extended Consumer Price Index - Special). The effect of the adjustment of labor claims arising from this decision, on the Company and its subsidiaries, would result in an additional provision of R$1,788 calculated based on the historical percentage of losses in cases assessed as probable, possible and remote losses whose materialization based on the legal opinion issued by the Company's legal advisors is classified as possible. The Company will monitor the development of the challenges concerning the constitutionality of this decision.

(c) Provisions for tax contingencies

The provisions for tax contingencies in the amount of R$36,974 (R$35,776 at December 31, 2014) in Company and R$37,706 (R$36,508 at December 31, 2014) 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 September 30, 2015 the Company also had the consolidated amount of R$210,026 (R$282,275 at December 31, 2014) related to proceedings 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$23,930 was related to import of leased equipment and direct import of inputs and equipment performed between the EC33 (enacted in December 2001) and Supplementary Law No. 114 (enacted in December 2002); R$64,198 referring to ISS proceedings, which basically challenge the location were the clinical analysis services were rendered; and R$121,988 related to other tax proceedings involving PIS, COFINS, IRPJ and CSLL. The Company does not set up provisions for amounts liable to estimated risks in proceedings that are under the responsibility of the sellers of acquirees, which correspond to R$7,038 basically referring to ICMS, INSS, IRPJ and CSLL, which are guaranteed by marketable securities, as mentioned in Note 9 (a).

Notes to quarterly information

Changes in provisions for contingencies

	Company				
	12/31/14	Change in the period			9/30/15
	Closing balances	Addition to provision	Use	Update	Closing balances
ICMS on import	5,692	3,219	(563)	8,999	**17,347**
Provision for labor and civil contingencies	17,586	10,712	(12,087)	642	**16,853**
Provision for tax contingencies	35,776	-	(643)	1,841	**36,974**
	59,054	13,931	(13,293)	11,482	**71,174**

	Consolidated				
	12/31/14	Change in the period			9/30/15
	Closing balances	Addition to provision	Use	Update	Closing balances
ICMS on import	5,692	3,219	(563)	8,999	**17,347**
Provision for labor and civil contingencies	17,676	10,712	(12,087)	642	**16,943**
Provision for tax contingencies	36,508	-	(643)	1,841	**37,706**
	59,876	13,931	(13,293)	11,482	**71,996**

21. Equity

a) Share-based payment

In June 2012, the Executive Board and the beneficiaries of the plan entered into stock option grant agreements, with vesting period until June 2015.

Changes in the period of stock options granted in June 2012

	Common registered shares	R$	Share value
Balance at December 31, 2014	162,083	1,769	10.91
Cancellations/ settlements	(50,677)	(678)	
Settlements with threasures shares (a)	(138,727)	(1,366)	
Additions	29,019	292	
Balance at September 30, 2015	**1,698**	**17**	**10.15**

(a) At a Board Meeting held on July 10, 2015, pursuant to the provisions of section 5 of the Second Program, and as permitted by Article 3, item II of CVM Instruction No. 390, of July 8, 2003, the Board members approved private transactions to transfer 140,425 treasury shares to the beneficiaries and holders of stock options under such Second Program, including 138,727 shares that were granted and exercised in accordance with its terms and conditions.

The details of the Stock Option Plan are set out in Note 22 (b) to the financial statements for the year ended December 31, 2014.

Notes to quarterly information

b) Treasury shares

Operation description	Number of shares	Amount	Average price per share
Balance at December 31, 2014	1,052,459	16,905	16.06
Transferred (a)	(138,727)	(2,228)	16.06
Balance at September 30,2015	913,732	14,677	16.06

(a) This refers to the settlement of granted options in the amount of R$1,366, as described in item (a) hereof, plus R$862 relating to the average historical value adjustment of treasury shares matched with Retained earnings.

c) Earnings per share

Basic

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

	1/1/2015 to 9/30/2015	**1/1/2014 to 9/30/2014**
Income attributable to the Company's controlling shareholders	**19,589**	103,837
Weighted average number of common shares issued	**311,803**	311,803
Weighted average of treasury shares	**(1,029)**	(1,052)
Weighted average number of outstanding common shares	**310,774**	310,751
Basic earnings per share - R$	**0,06303**	0,33415

Diluted

Diluted earnings per share is computed by adjusting the weighted average number of outstanding shares assuming the conversion of all potential common shares that would cause the dilution. The Company has only one category of dilutive potential common shares: the options under the stock option plan.

	1/1/2015 to 9/30/2015	**1/1/2014 to 9/30/2014**
Income attributable to the Company's controlling shareholders	**19,589**	103,837
Weighted average number of outstanding common shares	**310,774**	310,751
Adjustments for stock option plan	**-**	193
Weighted average number of common shares for diluted earnings per share	**310,774**	310,944
Diluted earnings per share - R$	**0,06303**	0,33394

Given that a large part of the second program of the stock option plan has been settled, as described in item (a) hereof, there are virtually no other dilutive financial instruments.

Notes to quarterly information

d) Capital

At the trial session held on July 16, 2014 by the Brazil's Administrative Council for Economic Defense ("CADE"), the acquisition of the Company's common shares by Cromossomo Participações II S/A was approved. Consequently, Edson de Godoy Bueno and Dulce Pugliese de Godoy Bueno (shareholders who indirectly owned the total capital of Cromossomo), now control, both directly and indirectly, more than 70% of the Company's capital, as described in the Merger Review Process No. 08700.002372/2014-07. The referred to approval granted by CADE was conditioned on compliance with the Merger Control Agreement ("MCA"), a mechanism of the current competition defense law (Law No. 12529/11) that is equivalent to the former Performance Commitment Agreement, applied under Law No. 8884/94.

Under the MCA, Cromossomo's shareholders are compelled to formally follow the obligations that have already been provided for in the Performance Commitment Agreement entered into between the Company and CADE, in the records of the Merger Review Process No. 08012.010038/2010-4, which analyzed the association among the Company, MD1 Diagnósticos S.A. and other companies, as notified in the Material News Release disclosed by the Company on December 4, 2013.

22. Income and social contribution taxes

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

Taxes are calculated by the taxable profit regime, whereby taxes are computed based on the company's accounting records, except for subsidiaries Multi-Imagem Petrópolis and Dasa Property, on which the regime whereby profit is computed as a percentage of the company's gross revenue was adopted.

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

	Company		Consolidated	
	9/30/15	**9/30/14**	**9/30/15**	**9/30/14**
Income before income and social contribution taxes	**43,751**	131,690	**45,773**	154,223
	34%	34%	**34%**	34%
Income and social contribution taxes:				
at combined tax rate	**(14,875)**	(44,775)	**(15,563)**	(52,436)
Permanent exclusions (additions)				
Equity pickup	**2,310**	20,694	**-**	-
Interest in paid-in capital	**(74)**	(2,655)	**-**	-
Nondeductible expenses	**(1,068)**	(1,198)	**(1,082)**	(553)
Other adjustments				
Income of subsidiary abroad	**-**	-	**1,565**	1,524
Taxable profit computed as a percentage of gross sales (Deemed profit taxation)	**-**	-	**237**	277
Goodwill on downstream merger	**-**	-	**-**	1,146
Adjustment - Equity pick-up - Discontinued operations	**-**	-	**554**	-
Supplement deferred tax on goodwill	**(10,500)**	-	**(10,500)**	-
Other	**46**	81	**(1,105)**	(14)
	(24,162)	(27,853)	**(25,895)**	(50,056)
Current income and social contribution taxes	**-**	(6,610)	**(1,593)**	(29,560)
Deferred taxes	**(24,162)**	(21,243)	**(24,302)**	(20,496)
Total	**(24,162)**	(27,853)	**(25,895)**	(50,056)
Effective tax rate	-55%	-21%	-57%	-32%

Notes to quarterly information

The 34% combined tax rate used for 2015 and 2014 calculations applies to taxable profit of legal entities in Brazil as required by the tax laws of this jurisdiction.

Deferred taxes on tax losses and temporary provisions

Deferred income and social contribution taxes are recorded to reflect the future tax effects attributable to the temporary differences between the tax base of assets and liabilities and their respective book value.

In accordance with CPC 32, based on the expected generation of future taxable profit backed by a technical study approved by management, the Company recognizes tax credits and debits on deductible temporary differences and accumulated income and social contribution tax losses, 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 on a quarterly and projections are reviewed annually.

Breakdown of deferred income and social contribution tax assets and liabilities are as follows:

	Balance sheet Company		Income (loss) Company
	9/30/15	12/31/14	9/30/15
Income tax losses and negative basis for social contribution	**198,915**	198,309	**606**
Allowance for doubtful accounts and disallowances	**34,030**	15,045	**18,985**
Provision for specialized medical services	**13,469**	11,402	**2,067**
Sundry provisions	**14,024**	1,997	**12,027**
Provision for obsolete items	**708**	317	**391**
Provision for contingencies	**18,841**	15,892	**2,949**
Other	**1,730**	3,045	**(1,315)**
Goodwill amortization	**(343,322)**	(281,385)	**(61,937)**
Intangibles identified in acquisitions	**(77,914)**	(80,616)	**2,702**
Review of property and equipment useful lives	**(8,907)**	(8,559)	**(348)**
Outros	**(7,529)**	(7,240)	**(289)**
Deferred income and social contribution taxes - (Liabilities)	**(155,954)**	(131,792)	**-**
Revenue (expenses) from income and social contribution - deferred			**(24,162)**
Reflected in the balance sheet as follows			
Deferred tax assets	**-**	-	
Deferred tax liabilities	**(155,954)**	(131,792)	
Deferred income and social contribution taxes - (Liabilities)	**(155,954)**	(131,792)	

Reconciliation of tax assets (liabilities) - deferred	**12/31/14**
Opening Balance	**(131,792)**
Income / (expenses) from taxes recognized in income (loss)	**(24,162)**
Balance at September 30, 2015	**(155,954)**

Notes to quarterly information

	Balance sheet Consolidated		Income (loss) Consolidated
	9/30/15	12/31/14	9/30/15
Income tax losses and negative basis for social contribution	**241,250**	240,628	**622**
Allowance for doubtful accounts and disallowances	**41,963**	20,539	**21,424**
Goodwill amortization	**4,452**	7,936	**(3,484)**
Provision for specialized medical services	**13,592**	11,512	**2,080**
Sundry provisions	**15,049**	2,094	**12,955**
Provision for obsolete items	**785**	386	**399**
AVP - Accounts receivable long term	**-**	301	**(301)**
Provision for contingencies	**19,095**	16,146	**2,949**
Other	**1,730**	3,045	**(1,315)**
Goodwill amortization	**(343,951)**	(282,016)	**(61,935)**
Intangibles identified in acquisitions	**(83,048)**	(85,904)	**2,856**
Review of useful life of property and equipment	**(9,512)**	(9,250)	**(262)**
Other	**(7,529)**	(7,240)	**(290)**
Deferred income and social contribution taxes - Assets/ (Liabilities)	**(106,124)**	(81,822)	
Revenue (expenses) from income and social contribution taxes - deferred			**(24,302)**
Reflected in the balance sheet as follows:			
Deferred tax assets	**54,033**	53,028	
Deferred tax liabilities	**(160,157)**	(134,849)	
Deferred income and social contribution taxes - Assets/ (Liabilities)	**(106,124)**	(81,821)	

Reconciliation of deferred tax assets (liabilities)	**12/31/14**
Opening Balance	**(81,822)**
Income / (expenses) from taxes recognized in income (loss)	**(24,302)**
Other	
Balance at September 30, 2015	**(106,124)**

Company management considers that the deferred income and social contribution tax asset balances from temporary differences will be realized to the proportion of the contingencies and realization of events triggering such provisions for losses.

During the nine-month period ended September 30, 2015, the Company did not identify indications that deferred taxes will not be recovered.

23. Cost of services rendered

	Company		Consolidated	
	9/30/15	9/30/14	9/30/15	9/30/14
Personnel	**378,489**	307,441	**427,744**	401,274
Material	**362,561**	277,384	**399,748**	370,788
Services and utilities	**546,360**	441,853	**568,511**	533,395
Depreciation and amortization	**92,519**	65,499	**95,316**	81,017
General expenses	**22,597**	20,707	**25,935**	25,226
	1,402,526	1,112,884	**1,517,254**	1,411,700

Notes to quarterly information

24. General and administrative expenses by nature

	Company		Consolidated	
	9/30/15	9/30/14	9/30/15	9/30/14
Personnel expenses	**182,526**	142,625	**202,019**	181,360
Provision for profit sharing and bonus	**34,779**	29,700	**34,779**	29,700
Services and utilities	**77,875**	66,172	**87,390**	88,715
Advertising and publicity	**9,570**	9,139	**10,348**	9,908
Freight	**37,672**	29,079	**41,217**	33,617
Depreciation and amortization	**40,567**	44,760	**42,116**	46,164
Taxes and charges	**7,896**	863	**9,330**	1,618
Sundry provisions	**19,441**	23,372	**19,798**	24,283
General expenses	**16,729**	18,570	**18,522**	22,570
	427,055	364,280	**465,519**	437,935

25. 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; and
- Operating risk.

The Company manages the risks to which it is exposed by defining conservative strategies to ensure liquidity, profitability, and safety, 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.

Risk management structure

In line 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 established. 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 control processes 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 in 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.

Notes to quarterly information

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, the Company does not carry out 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) Currency risk: Risk of loss or gain due to fluctuations in foreign currencies quotation. The main tool to control currency-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 fluctuations involved in the Company's transactions.

b) Market risk - interest: Risk of fluctuating interest rates leading to increased expenses or decreased financial income. Fixed interest rates held to maturity reassure reliability of 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 the Company's transactions

The Company's main 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.

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 safety of financial instruments exposed to risk. These practices consist of periodically monitoring of the Company's contractual conditions in comparison with current market conditions.

Every financial transaction is submitted to the Company's 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 on variable components of the economic scenario. The Treasury Department 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 Department 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.

Notes to quarterly information

- 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.

The Company manages 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 - net assets and credit facilities to cover immediate needs. Periodicity: Daily. Term: 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 reporting 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 past 12 months.

For medium and long term credit lines, the Treasury area 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.

The table below details the aging list of the consolidated financial liabilities at September 30, 2015:

Consolidated

	Maturity				
Operation	**2015**	**2016**	**2017 to 2018**	**From 2019 onwards**	**Total**
Trade accounts payable	**134,732**	-	-	-	134,732
Bank loans and financing	**57,247**	4,930	28,854	9,158	100,189
Debentures	**349,874**	62,132	697,842	149,806	1,259,654
Taxes paid in installments	**331**	702	470	2,156	3,659
Payables for acquisition of subsidiary	**998**	19,046	4,635	-	24,679
	543,182	86,810	731,801	161,120	1,522,913

Notes to quarterly information

- 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 non-payment deriving from default due to disallowances of plans. The Company also set up an allowance for doubtful accounts due to disallowances, default and returned checks in the Company amounting to R$100,205 (R$44,366 at December 31, 2014) representing 14.66% (7.22% at December 31, 2014) from the balance of outstanding receivables in order to cover credit risk, and in consolidated R$124,141 (R$60,819 at December 31, 2014) representing 15.92% (8.80% at December 31, 2014) from the balance outstanding receivables in order to cover the credit risk.

At September 30, 2015, the maximum exposure in the consolidated was R$1,180,421 (R$966,197 at December 31, 2014) referring to cash and cash equivalents and receivables.

- Operational risk

Operational risk is the risk of direct or indirect losses arising from a variety of causes associated with our processes, personnel, technology and infrastructure, 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. Operational risks arise from all of the Company’s operations.

The objective of the Company is to manage operational 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 operational risk is attributed to senior management. The latter is supported by development of overall standards for operational risk management in the following areas:

- Requirements for appropriate segregation of duties, including independent authorization of transactions;
- Requirements for reconciliation and monitoring of transactions;
- Compliance with legal and regulatory requirements;
- Documentation of controls and procedures;
- Requirements for periodic assessment of operational 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.

Notes to quarterly information

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 a capital structure adequate to the operation and to reduce the indebtedness cost. The leverage ratio used corresponds to net debt divided by total equity.

The consolidated financial leverage at September 30, 2015 and December 31, 2014 is broken down as follows:

	9/30/15	12/31/14
Loans and financing (a)	**100,189**	166,000
Debentures **(a)**	**1,259,654**	1,062,257
Total gross debt	**1,359,843**	1,228,257
Cash and cash equivalents and marketable securities excluding securities pledged as collateral, as per Note 6. (a).	**(637,295)**	(440,225)
Net debt	**722,548**	788,032
Equity	**2,791,373**	2,772,166
Contents	**0.25885**	0.28427

(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, the Company seeks to improve its Return on Capital Employed (ROCE) by implementing a working capital management and an efficient investment program.

The Company is subject to maximum indebtedness levels according to the terms presented in Note 18.

Financial instruments 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 balance sheets.

Notes to quarterly information

	Company					
	9/30/15			12/31/14		
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	**576,687**	**-**	**-**	307,368	-	-
Judicial deposits	**66,189**	**-**	**-**	61,267	-	-
Trade accounts receivable	**-**	**583,381**	**-**	-	570,501	-
Assets	**642,876**	**583,381**	**-**	368,635	570,501	-
Trade accounts payable	**-**	**-**	**124,512**	-	-	108,714
Bank loans and financing	**-**	**-**	**100,189**	-	-	85,923
Debentures	**-**	**-**	**1,259,654**	-	-	1,062,257
Taxes paid in installments	**-**	**-**	**781**	-	-	1,367
Accounts payable for acquisition of subsidiaries	**-**	**-**	**13,679**	-	-	23,920
Liabilities	**-**	**-**	**1,498,815**	-	-	1,282,181

	Consolidated					
	9/30/15			12/31/14		
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	**656,388**	**-**	**-**	465,780	-	-
Judicial deposits	**67,964**	**-**	**-**	62,934	-	-
Trade accounts receivable	**-**	**655,777**	**-**	-	629,506	-
Assets	**724,352**	**655,777**	**-**	528,714	629,506	-
Trade accounts payable	**-**	**-**	**134,732**	-	-	116,275
Bank loans and financing	**-**	**-**	**100,189**	-	-	166,000
Debentures	**-**	**-**	**1,259,654**	-	-	1,062,257
Taxes paid in installments	**-**	**-**	**3,659**	-	-	4,515
Accounts payable for acquisition of subsidiaries	**-**	**-**	**24,679**	-	-	34,048
Liabilities	**-**	**-**	**1,522,913**	-	-	1,383,095

Fair value hierarchy

The Company holds only financial instruments qualified at level 2, corresponding to marketable securities in the consolidated amounts of R$620,340 at September 30, 2015 (R$445,721 at December 31, 2014).

The following different levels were defined:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or 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, which are not based on observable market inputs (unobservable inputs).

Notes to quarterly information

There was no change in classification of levels during the nine-month period ended September 30, 2015.

Estimated market values

Estimated market 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 market 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.

Sensitivity analysis of financial assets and liabilities

Major risks concerning the Company's operations relate to Interbank Deposit Certificate (CDI) rate variations for promissory notes, debentures and marketable securities pegged to the dollar exchange rate fluctuation for bank loans and financing and marketable securities.

CDI investments are recognized at market value, as per quotations disclosed by the related financial institutions, whereas others refer mostly to Bank Deposit Certificates (CDB) and repurchase agreements and, as such, their recorded amount does not differ from market value.

Based on expectations stated in the FOCUS/Bacen report of 9/25/2015, a projection for the next 12 months was obtained, with an average of 13.59% for CDI.

In order to verify the sensitivity of the index on marketable securities held by the Company at September 30, 2015, three different scenarios were defined, based on the projection and, from then on, the variations of 25% and 50% were calculated.

Gross financial expense/(financial income) was calculated for each scenario not including the impact of taxes and the maturity flow of each contract scheduled for 2015.

Investments that guarantee the payment of contingencies that may be demanded from acquirees, amounting to R$19,093 at September 30, 2015, were not considered in this projection as they do not generate financial income/expenses.

Transaction	Balance at 9/30/15	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Marketable securities	601,247	CDI	81,710	61,282	40,855
			13.59%	10.19%	6.80%

In order to verify the sensitivity of our debts index at September 30, 2015, three scenarios were defined based on the projection, from which variations of 25% and 50% were calculated.

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 2015. The reporting date used for financing was September 30, 2015, and the indices were projected for one year and their sensitivity determined for each scenario.

Notes to quarterly information

Transaction	Balance at 9/30/15	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Debentures	1,264,154	CDI	171,798	214,748	257,698
			13.59%	16.99%	20.39%
Financing of working capital	84,735	CDI	11,515	14,394	17,273
			13.59%	16.51%	19.82%

(a) Rate subject to variation

Fair value

	Company			
	9/30/15		12/31/14	
	Book value	Fair value	Book value	Fair value
ASSETS				
Marketable securities	**550,905**	**550,905**	290,245	290,245
Judicial deposits	**66,189**	**66,189**	61,267	61,267
Trade accounts receivable	**583,381**	**583,381**	570,501	570,501
LIABILITIES				
Trade accounts payable	**124,512**	**124,512**	108,714	108,714
Debentures	**1,259,654**	**1,258,251**	1,062,257	1,054,967
Loans and financing:				
Other bank loans	**100,189**	**99,169**	85,923	85,934

	Consolidated			
	9/30/15		12/31/14	
	Book value	Fair value	Book value	Fair value
ASSETS				
Marketable securities	**620,340**	**620,340**	445,721	445,721
Judicial deposits	**67,964**	**67,964**	62,934	62,934
Trade accounts receivable	**655,777**	**655,777**	629,506	629,506
LIABILITIES				
Trade accounts payable	**134,732**	**134,732**	116,275	116,275
Debentures	**1,259,654**	**1,258,251**	1,062,257	1,054,967
Loans and financing:				
Bank loan - Banco do Brasil	**37,190**	**36,755**	71,650	71,661
Bank loan - Banco Santander	**47,545**	**46,960**	-	-
Bank loan - Credit Agricole	**-**	**-**	80,078	80,078
Other bank loans	**15,454**	**15,454**	14,272	14,272
	100,189	**99,169**	166,000	166,011

Notes to quarterly information

26. Related parties

During the periods ended September 30, 2015 and 2014 the Company entered into transactions with related parties within its ordinary operating context, as shown below:

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

	9/30/15	12/31/14
Current assets - customers		
CientificaLab	**1,757**	684
CERPE	**227**	197
Previlab	**197**	77
Lafê	**-**	2,843
	2,181	3,801
Current liabilities - Other accounts payable		
DASA RE (i)	**85**	82
	85	82

Income for the period	9/30/15	9/30/14
Service revenue		
CientificaLab	**6,864**	2,144
CERPE	**974**	812
Previlab	**917**	627
Lafê	**-**	1,623
	8,755	5,206
Costs of services rendered		
DASA RE (i)	**741**	681
CRMI Petrópolis (ii)	**353**	72
Sérgio Franco (ii)	**-**	18,304 (iii)
	1,094	19,057

(i) Amounts corresponding to property rent.

(ii) Amounts corresponding to clinical analysis services.

(iii) Amounts corresponding to clinical analysis services until 06/30/2014.

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

b) Future capital contributions (FCC)

	9/30/15	12/31/14
Check-UP Unidade Preventiva Ltda	**500**	61,000

c) Loan agreements between the Company and its subsidiaries at September 30, 2015

Borrower	Balance	Maturity	Rate
CERPE	4,300	2019	100% of CDI

Notes to quarterly information

d) Management compensation

Management compensation, including fixed compensation and bonuses, totaled R$2,778 for the nine-month period ended September 30, 2015 (R$1,992 for the nine-month period ended September 30, 2014) paid to the members of the Board of Directors (5 members in each of the nine-month periods ended September 30, 2015 and 2014), and R$7,864 for the nine-month period ended September 30, 2015,R$7,689 for the nine-month period ended September 30, 2014, paid to statutory officers (8 officers in the nine-month period ended September 30, 2015 and 11 officers in the nine-month period ended September 30, 2014).

Changes in share-based payments are disclosed in Note 21(a). There are no additional benefits to the Company's management members.

e) Transactions between the Company and other related parties

Related-party transactions are conducted at amounts, terms and rates agreed upon between the parties, and effective on the respective dates, under continuing conditions. The related parties included in the consolidated financial statements are:

- **Soldiers Field Serviços Administrativos Ltda.**: entity held by Marcelo Noll Barboza, a member of the Company's Board of Directors and Statutory Audit Committee since July 24, 2014. Payments arise from the obligations set forth in an arrangement entered into with Company by virtue of the tenure expiration, on April 27, 2012, of the Chief Executive Officer (took office on October 1, 2008), Chief Financial Officer and Investor Relations Officer (both since February 13, 2012). On June 22, 2015, the Company paid R$328 related to the last installment of such commitment.

- **Link Consultoria em Medicina Diagnóstica Ltda.**: entity held by Alcione Moya Aprilante, member of Previlab Análises Clínicas Ltda., which is a subsidiary of the Company. 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 the healthcare field.

- **Amar Administradora de Bens Próprios Ltda.**: entity held by Doctor Alcione Moya Aprilante and his wife, Melania Angelieri Cunha Aprilante. Doctor Alcione is a member of Previlab (a subsidiary of Company) which is lessor of the properties owned by AMAR, which were owned by Melania Angelieri Cunha Aprilante.

- **César Antonio Biazio Sanches**: member of Previlab Análises Clínicas Ltda., owner of the property leased by Previlab, a subsidiary of Company.

- **A e C Consultores Ltda.**: an entity held by Cezar Antonio Biázio Sanches, member of Previlab Análises Clínicas Ltda., which is a subsidiary of Company. 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 quarterly information

- **Pesmed - Pesquisas e Serviços Médicos Ltda.**: a Company controlled by Mr. Emerson Leandro Gasparetto, our radiology and graphical methods officer (elected on 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 former subsidiaries (merged on July 1, 2014): CDPI - Clínica de Diagnósticos por 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.

- **RMR Ressonância Magnética Ltda.**: a Company with shareholders jointly holding 80% of its capital who are the brothers of Mr. Romeu Cortês Domingues, chairman of the Board of Directors of the Company (elected on April 26, 2011), which provides medical services in the field of magnetic resonance imaging for these former subsidiaries (merged on July 1, 2014): 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.

- **Ultrascan Serviços de Imagem Ltda.**: Company owned by Eduardo Luiz Primo de Siqueira, who holds 7.5% of Clínica 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 Laboratórios Médicos Dr. Sérgio Franco Ltda. brand, whose managing partner is Neusa de Godoy Bueno Joaquim, mother-in-law of the regional chief financial officer of such brand that was merged on July 1, 2014. 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. No transactions had been performed with the Company since 2013 and the contract was terminated in the third quarter of 2015.

- **ECRD - Serviços Médicos de Radiologia Ltda.**: The Company's partner is Mr. Roberto Cortes Domingues, brother of Mr. Romeu Cortês Domingues, chairman of the Board of Directors, which provides medical services referring to MRI and radiology for former subsidiaries (merged on July 1, 2014) CDPI - Clínica de Diagnósticos por Imagem Ltda., CRMI - Clínica de Ressonância e Multi Imagem Ltda.; and Clínica de Ressonância e Multi-Imagem Caxias Ltda. Clínica de Ressonância and subsidiary Multi-Imagem Petropolis Ltda.

Notes to quarterly information

- **Grupo Amil (Amil Internacional; Amil Par; Amico and Dix):** Mr. Edson Godoy Bueno, together with Dulce Pugliese de Godoy Bueno, is the controlling shareholder of the Company and the Chief Executive Officer of Amil Group, for which the Company and its subsidiaries provide diagnostic medicine services. The Company and its subsidiaries also engage healthcare plan management services from Amil Group for their employees.

- **Amil Impar**: Mr. Edson Godoy Bueno and Dulce Pugliese de Godoy Bueno, the Company's shareholders and also the controlling members of Amil Impar, which holds interest in hospitals where the Company and its subsidiaries provide diagnostic medicine services.

- **Patrys Investimentos Imobiliários Ltda. (formerly EGB 01 Empreendimentos e Participações Ltda.):** Mr. Edson Godoy Bueno and Dulce Pugliese de Godoy Bueno, controlling shareholders of Company and of EGB, which owns properties leased under a free lease agreement with Company and its subsidiaries.

Following are the amounts corresponding to transactions with the companies above:

		Assets/ (Liabilities) 9/30/2015			Assets/ (Liabilities) 12/31/2014		
		Services	**Rents**	**Healthcare**	**Services**	**Rents**	**Healthcare**
Soldiers Field Serviços Administrativos Ltda.		**-**	**-**	**-**	160	-	-
Soldiers Field Serviços Administrativos Ltda.		**-**	**-**	**-**	(389)	-	-
Link Consult. em Medicina Diag. Ltda.		**(15)**	**-**	**-**	(15)	-	-
Medparts Particip. e Negócios Ltda.		**(23)**	**-**	**-**	(22)	-	-
Amar Admin. de Bens Próprios Ltda.		**-**	**(30)**	**-**	-	(28)	-
César Antonio Biazio Sanches		**-**	**(6)**		-	(6)	-
A e C Consultores Ltda.		**(37)**	**-**	**-**	(35)	-	-
DMG Laboratório Médico Ltda.		**-**	**-**	**-**	27	-	-
Grupo AMIL (AMIL Internacional; Amil Par, Amico e Dix)	(a)	**88,597**	**-**	**(1,636)**	80,357	-	(114)
AMIL Impar	(a)	**9,564**	**-**	**-**	6,114	-	-
Patrys Investimentos Imobiliários Ltda.		**-**	**-**	**-**	-	(449)	-

(a) The amount under assets balances for services rendered by the Company and its subsidiaries is net of the provision for disallowance, as well as financial discounts.

	Income / (Expenses) 9/30/15			Income / (Expenses) 9/30/14		
	Services	**Rents**	**Healthcare**	**Services**	**Rents**	**Healthcare**
Soldiers Field Serviços Administrativos Ltda.	**(100)**	**-**	**-**	(236)	-	-
Link Consult. em Medicina Diag. Ltda.	**(140)**	**-**	**-**	(142)	-	-
Medparts Particip. e Negócios Ltda.	**(182)**	**-**	**-**	(200)	-	-
Amar Admin. de Bens Próprios Ltda.	**-**	**(259)**	**-**	-	(235)	-
César Antonio Biazio Sanches	**-**	**(69)**	**-**	-	(77)	-
A e C Consultores Ltda.	**(329)**	**-**	**-**	(315)	-	-
Pesmed - Pesquisas e Serv. Médicos Ltda.	**(199)**	**-**	**-**	(198)	-	-
RMR Ressonância Magnética Ltda.	**(1,754)**	**-**	**-**	(1,290)	-	-
Ultrascan Serviços de imagem Ltda.	**(169)**	**-**	**-**	(148)	-	-
DMG Laboratório Médico Ltda.	**(283)**	**-**	**-**	(846)	-	-
ECRD - Serviços Médicos de Radiologia Ltda.	**(1,970)**	**-**	**-**	(1,390)	-	-
Grupo AMIL (AMIL Internacional; Amil par, Amico e Dix)	**414,546**	**-**	**(36,335)**	383,962	-	(27,099)
AMIL Impar	**29,992**	**-**	**-**	26,819	-	-
Patrys Investimentos Imobiliários Ltda.	**-**	**(4,917)**	**-**	-	(4,648)	-

Notes to quarterly information

27. Finance and operating lease agreements

Local finance lease

The Company leases goods recorded in property and equipment, with purchase option, no renewal option, and contingent payment, with no covenants referring to dividends and interest on equity or additional debt. These contracts total a balance payable of R$1,192 until 2016 in the Company and consolidated, given that R$1,109 of this amount is recorded in current liabilities and R$83 in noncurrent liabilities.

The average term of the contracts is 36 months and they bear interest rates of CDI + 2.03% p.a. Future minimum payments under loans and financing (see Note 17) are segregated as follows:

	9/30/15					
	Company			Consolidated		
	Present value of minimum payments	Interest	Future minimum payments	Present value of minimum payments	Interest	Future minimum payments
Within 1 year	**1,109**	**181**	**1,290**	**1,109**	**181**	**1,290**
From 1 to 5 years	**83**	**13**	**96**	**83**	**13**	**96**
	1,192	**194**	**1,386**	**1,192**	**194**	**1,386**

	12/31/14					
	Company			Consolidated		
	Present value of minimum payments	Interest	Future minimum payments	Present value of minimum payments	Interest	minimum Future
Within 1 year	3,048	427	3,475	3,048	427	3,475
From 1 to 5 years	749	105	854	749	105	854
	3,797	532	4,329	3,797	532	4,329

The local finance lease agreements are included in property and equipment as machinery and equipment, totaling R$1,941 (R$9,468 at December 31, 2014) in consolidated.

Foreign finance lease

The Company leases equipment used to provide services, according to lease agreements with purchase option, no renewal option, and contingent payment, with no covenants referring to dividends and interest on equity or additional debt. The payment term is 84 months and for the first installment of a shortage of 6 months for the settlement was established, and the remaining payments on a quarterly and semiannual basis. The quarterly and semiannual installments in US dollars are translated into reais at the market exchange rate effective on the payment date, plus interest of 2.97% p.a., the balance payable totaling R$349 by 2016, recorded under current liabilities.

Notes to quarterly information

Future minimum payments are segregated as follows:

	9/30/15					
	Company			Consolidated		
	Present value of minimum payments	Interest	Future minimum payments	Present value of minimum payments	Interest	Future minimum payments
Within 1 year	**349**	**10**	**359**	**349**	**10**	**359**

	12/31/14					
	Company			Consolidated		
	Present value of minimum payments	Interest	Future minimum payments	Present value of minimum payments	Interest	Future minimum payments
Within 1 year	1,978	89	2,067	1,978	89	2,067
From 1 to 5 years	84	4	88	84	4	88
	2,062	93	2,155	2,062	93	2,155

The foreign finance lease agreements are included in property and equipment as machinery and equipment, totaling R$139 (R$3,776 at December 31, 2014) in consolidated.

Operating lease

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

	9/30/15			12/31/14		
	Fixed-income agreements	Variable-income agreements	Total	Fixed-income agreements	Variable-income agreements	Total
Within 1 year	**133,134**	**2,044**	**135,178**	137,795	2,499	140,294
From 1 to less than 5 years	**323,182**	**4,962**	**328,144**	336,264	6,099	342,363
More than 5 years	**111,954**	**1,299**	**113,253**	120,361	1,791	122,152
	568,270	**8,305**	**576,575**	594,420	10,389	604,809

28. Operating revenue

Below is the reconciliation between gross revenues for tax purposes and net revenues, and selling discounts presented in the income statement for the period:

	Company		Consolidated	
	9/30/15	9/30/14	9/30/15	9/30/14
Gross revenue	**2,231,683**	1,782,945	**2,408,283**	2,277,610
Deductions:				
Taxes	**(132,218)**	(107,160)	(143,883)	(135,944)
Provision for disallowance and default	**(56,883)**	(34,658)	(63,431)	(44,595)
Losses due to disallowance and default	**(53,526)**	(10,760)	(62,471)	(13,379)
Discounts	**(27,660)**	(4,846)	(27,785)	(6,299)
	1,961,396	1,625,521	**2,110,713**	2,077,393

Notes to quarterly information

29. Financial income (expenses)

	Company		Consolidated	
	9/30/15	9/30/14	9/30/15	9/30/14
Financial expenses				
Interest	**(146,223)**	(117,995)	**(149,952)**	(121,715)
Monetary and exchange losses	**(1,751)**	(1,475)	**1,257**	(1,388)
Discounts granted (a)	**-**	(2,322)	**-**	(6,083)
Other	**(8,863)**	(7,853)	**(8,393)**	(12,045)
	(156,837)	(129,645)	**(157,088)**	(141,231)
Financial income				
Interest	**63,308**	49,876	**75,851**	63,438
Monetary and exchange gains	**1,101**	1,186	**1,102**	1,557
Other	**1,945**	494	**1,943**	1,478
	66,354	51,556	**78,896**	66,473
	(90,483)	(78,089)	**(78,192)**	(74,758)

(a) Discounts granted to customers in the first half of 2014, amounting to R$2,276 in the Company and R$5,980 in the consolidated, due to business negotiation.

30. Subsequent Events

Corporate reorganization - Merger of indirect subsidiary

The shareholders' meeting held at the headquarters of direct subsidiary Previlab Análises Clínicas Ltda. (Previlab) on October 1, 2015:

(i) approved the certificate of merger of subsidiary Stat Análises Clínicas Ltda. (STAT);

(ii) ratified the retention of APSIS Consultoria e Avaliações Ltda. as the expert entity to prepare the appraisal report on STAT's net assets for merger purposes;

(iii) approved the appraisal report for the purpose of merging STAT into Previlab;

(iv) approved the merger of STAT into Previlab.

Pedro de Godoy Bueno
Chief Executive Officer

Carlos de Barros Jorge Neto
Chief Administrative, Financial and Investor Relations Officer

Daniel Vendramini da Silva
TC-CRC 1SP125812/O-1

Other Information Considered Relevant by the Company

Shareholding structure

Controlling shareholders, managing officers and outstanding shares

	Position at September 30, 2015			
Shareholders	**Common shares (unit)**	**%**	**Total shares (unit)**	**%**
Controllers	**224,308,396**	**71.94%**	**224,308,396**	**71.94%**
Board of directors	**7,494,234**	**2.40%**	**7,494,234**	**2.40%**
Staff of officers	**131,989**	**0.04%**	**131,989**	**0.04%**
Statutory Audit Committee	**1**	**0.00%**	**1**	**0.00%**
Treasury stock	**913,732**	**0.29%**	**913,732**	**0.29%**
Outstanding shares	**78,954,663**	**25.32%**	**78,954,663**	**25.32%**
Total of shares	**311,803,015**	**100.00%**	**311,803,015**	**100.00%**

	Position at September 30, 2014			
Shareholders	**Common shares (unit)**	**%**	**Total shares (unit)**	**%**
Controllers	224,308,396	71.94%	224,308,396	71.94%
Board of directors	7,472,934	2.40%	7,472,934	2.40%
Staff of officers	83,538	0.03%	83,538	0.03%
Statutory Audit Committee	1	0.00%	1	0.00%
Treasury stock	1,052,459	0.34%	1, 052,459	0.34%
Outstanding shares	78,885,687	25.30%	78,885,687	25.30%
Total of shares	311,803,015	100.00%	311,803,015	100.00%

At September 30, 2015 and 2014, the Company did not have a Supervisory Board.

Arbitration clause

The Company is subject to arbitration under the Market Arbitration Chamber rules, pursuant to the arbitration clause included in its bylaws.

A free translation from Portuguese into English of Independent Auditor's Report on Financial Statements prepared in Brazilian currency in accordance with accounting practices adopted in Brazil.

Independent auditor's review report on quarterly financial information

The Shareholders, Board of Directors and Officers
Diagnósticos da América S.A.
São Paulo - SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Diagnósticos da América S.A. ("Company") and subsidiaries, contained in the Quarterly Information Form (ITR) for the quarter ended September 30, 2015, which comprises the balance sheet as at September 30, 2015 and the related statements of income and of comprehensive income for the three and nine-month periods then ended, the statements of changes in equity and cash flows for the nine-month period then ended, including explanatory information.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with Accounting Pronouncement CPC 21 (R1) and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the presentation of this financial information in accordance with the rules 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 International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independent auditor's review report on quarterly financial information

Conclusion on the individual and consolidated interim financial information

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

Other matters

Statements of value added

We have also reviewed the individual and consolidated statement of value added (SVA) for the nine-month period ended September 30, 2015, prepared under the responsibility of Company management, the presentation of which in the interim financial information is required by the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to preparation of Quarterly Information (ITR) and as supplemental information under the IFRS, whereby no SVA presentation is required. These statements have been subject to the same review procedures previously described and, based on our review, nothing has come to our attention that causes us to believe that they are not prepared, in all material respects, consistently with the accompanying overall individual and consolidated interim financial information.

São Paulo, November 12, 2015.

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

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

Rita de C. S. de Freitas
Accountant CRC-1SP214160/O-5

Opinions and statements/Statement of officers on the quarterly information

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 September 30, 2015.

Barueri, November 12, 2015.

Chief Executive Officer - Pedro de Godoy Bueno

Chief Administrative, Financial and Investor Relations Officer - Carlos de Barros Jorge Neto

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' Review Report, dated November 12, 2015, related to the quarterly information (Company and Consolidated) for the period ended on September 30, 2015.

Barueri, November 12, 2015.

Chief Executive Officer – Pedro de Godoy Bueno

Chief Administrative, Financial and Investor Relations Officer – Carlos de Barros Jorge Neto