

# **INDIVIDUAL AND CONSOLIDATED FINANCIAL STATEMENTS**

**CENTRAIS ELÉTRICAS DE SANTA CATARINA S.A.**

**CNPJ: 83.878.892/0001-55**

**NIRE: 42.3.0001127-4**

**State Registration: 42.3.0001127-4**

**Code: 00246-1**

**[www.celesc.com.br](http://www.celesc.com.br)**

**Avenida Itamarati, 160 - Itacorubi - Florianópolis – SC  
CEP 88.034-900**

**QUARTER ENDED MARCH 31, 2026**

## COMMENTS ON THE COMPANY'S PERFORMANCE

### 1. INVESTMENTS

The funds invested by the Company in PP&E and Intangible Assets in the first quarter of 2026 amounted to R\$435.7 million, 47.18% more than the R\$296.1 million invested in the same period in 2025, as shown in the table below:

| Description                      |                   |                |                   |                | <b>Consolidated</b>        |
|----------------------------------|-------------------|----------------|-------------------|----------------|----------------------------|
|                                  | <b>03.31.2026</b> |                | <b>03.31.2025</b> |                | <b>Horizontal Analysis</b> |
|                                  | R\$ thousand      | %              | R\$ thousand      | %              |                            |
| <b>Electricity Distribution</b>  | <b>434,235</b>    | <b>99.66%</b>  | <b>288,676</b>    | <b>97.50%</b>  | <b>50.42%</b>              |
| Own Resources                    | 345,265           |                | 238,349           |                |                            |
| Consumer Financial Participation | 88,970            |                | 50,327            |                |                            |
| <b>Electricity Generation</b>    | <b>1,499</b>      | <b>0.34%</b>   | <b>7,388</b>      | <b>2.50%</b>   | <b>-79.71%</b>             |
| Own Generating Park              | 1,499             |                | 7,388             |                |                            |
| <b>Total</b>                     | <b>435,734</b>    | <b>100.00%</b> | <b>296,064</b>    | <b>100.00%</b> | <b>47.18%</b>              |

#### Electricity Distribution

Of the total amount invested, the largest portion — R\$434,235 million — was allocated to the expansion and improvement of the system, operational efficiency, and the modernization of Celesc D's management. Of this amount, R\$345,265 million came from own resources (R\$323,067 million in materials and services and R\$22,198 million in own labor) and R\$88,970 million came from third-party resources, from Consumer Financial Participation in Celesc D works.

The consumer financing contribution for electricity sector works corresponds to the amount provided by the consumer to enable the execution of expansion, reinforcement, or extension works of the electrical system necessary for their service. This contribution typically occurs when the requested works exceed the investment limits under the utility's responsibility established by ANEEL regulations, especially in cases of new connections, load increases, or service in locations requiring grid expansion.

After completing the work, the assets are typically incorporated into the utility's equity, in accordance with the rules of the concession agreement and sector regulation. The Consumer Financial Participation rules are set out in ANEEL's Regulatory Resolution 1,000 of December 07, 2021, provided in Articles 106 to 110.

Of the total amount invested, R\$299 million was allocated directly to the distribution network, with a focus on expansion, improvement, and maintenance.

The investments are intended to enhance operational efficiency, improve the quality of electricity supply, and strengthen the infrastructure required to meet the growing demand of the power system, with additional investments allocated to high-voltage projects, as follows:

- R\$43.7 million in distribution lines;
- R\$38.2 million in substations.

In addition, R\$23.5 million was invested in the metering system.

In management, investments totaled R\$24.5 million, with the main contributions going to information technology.

- R\$22 million invested in Information Technology;
- R\$2.5 million for the purchase of machinery and equipment;
- R\$1.12 million invested in the purchase of new vehicles.

The remaining funds were used to improve administrative buildings and purchase furniture.

## Electricity Generation

In the first quarter of 2026, investments were made in PP&E and in services related to Celesc G's photovoltaic and hydroelectric plants, as detailed below:

- R\$695 thousand were invested in the overhaul of generator 01 and the construction site of the Garcia Power Plant;
- R\$103 thousand were used in the hydrological data station of the Pery Power Plant;
- R\$98 thousand were applied to the implementation and electrical assembly at the Photovoltaic Power Plant IX;
- R\$98 thousand were invested to the implementation and electrical assembly at the Photovoltaic Power Plant VIII;
- R\$83 thousand were applied in the hydrological data station of the Palmeiras Power Plant;
- R\$44 thousand were invested in water level gauges (limnimeters) to measure variations in the water surface level at the Caveiras Power Plant;
- R\$42 thousand were invested in water level gauges (limnimeters) and dataloggers for remote monitoring of efficiency, power production, and operational performance at the Bracinho Power Plant;

## 2. STOCK MARKET

The BOVESPA Index closed the first quarter of 2026 with a 16.35% appreciation. The Electricity Index (IEE), a benchmark for the electric power sector, recorded a 7.83% appreciation in the same period.

During the same period, the Company's preferred shares rose 16.80%, while its common shares rose 13.94%.

The following table shows the closing prices as of March 31, 2026, and the corresponding percentage changes for the Company's shares and key market indicators:

| Description             | Closing    |        | Variation %* |
|-------------------------|------------|--------|--------------|
|                         | 03.31.2026 | 1Q26   |              |
| Celesc Preferred Shares | 144.49**   | 16.80% | 98.63%       |
| Celesc Common Shares    | 130.00**   | 13.94% | 91.48%       |
| IBOVESPA                | 187,462    | 16.35% | 43.91%       |
| IEE                     | 132,694    | 7.83%  | 55.60%       |

\*Percentage variations adjusted for earnings

\*\*Values in R\$ (reais).

## 3. MARKET VALUE OF THE SHARE

The market values of the Company's shares on March 31, 2026, as shown above, are: R\$144.49 (one hundred and forty-four reais and forty-nine) for each preferred share (CLSC4), and R\$130.00 (one hundred and thirty reais) for each common share (CLSC3).

Its majority shareholder is the State of Santa Catarina, which holds 50.2% of the Company's common shares, corresponding to 20.2% of the total capital. The shareholder and corporate structure as of March 31, 2026, is shown in the organizational chart below:

## CELESC'S SHAREHOLDER AND SOCIAL STRUCTURE

April/2026

| ESTADO SC | EDP ENERGIAS | CELOS    | GF LPPAR FIA | ELETRORBRAS | ALASKA<br>POLAND FIA | OUTROS    |
|-----------|--------------|----------|--------------|-------------|----------------------|-----------|
| 50,18% ON | 33,11% ON    | 8,63% ON | 2,90% ON     | 0,03% ON    | 0,00% ON             | 5,16% ON  |
| 0,00% PN  | 27,73% PN    | 1,00% PN | 12,15% PN    | 17,98% PN   | 15,34% PN            | 25,80% PN |
| 20,20% T  | 29,90% T     | 4,07% T  | 8,43% T      | 10,75% T    | 9,16% T              | 17,49% T  |



FREE FLOAT  
75%

O = Common  
P = Preferred  
T = Total

|                        |                |   |         |             |                            |
|------------------------|----------------|---|---------|-------------|----------------------------|
| 100,0% T               | 100,0% T       | 51,0% O<br>0,0% P<br>17,0% T  | 23,0% T | 30,9% T     | 9,6% O<br>9,4% P<br>9,5% T |
| Celesc<br>Distribuição | Celesc Geração | SCGÁS   | DFESA   | ECTE        | CASAN                      |
|                        |                | 32,5% Rondinha Energética<br>40,0% Xavantina Energética<br>49,0% Garça Branca |         | 100,0% ETSE |                            |

Source: Celesc/DPRI

### 4. FOREIGN OWNERSHIP

On March 31, 2026, the shareholding of foreign investors represents 0.54% of the Company's total share capital, holding a total of 209,849 shares, the vast majority of which are preferred shares.

| Investor Participation by Residence | Number of Shares  | %             |
|-------------------------------------|-------------------|---------------|
| Foreign Investors                   | 209,849           | 0.54          |
| Domestic Investors                  | 38,361,742        | 99.46         |
| <b>Total</b>                        | <b>38,571,591</b> | <b>100.00</b> |

### 5. SHARES HELD BY THE CONTROLLING SHAREHOLDER AND OTHER SHAREHOLDERS

The Company is bound to arbitration at the Market Arbitration Chamber, in accordance with the arbitration clause set forth in its Bylaws.

| Shareholder               | Common Shares     |                | Preferred Shares  |                | Total             |                |
|---------------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|
|                           | Amount            | %              | Amount            | %              | Amount            | %              |
| Controlling Shareholder   | 9,229,660         | 59.44%         | 234,305           | 1.02%          | 9,463,965         | 24.54%         |
| Other Shareholders        | 6,297,477         | 40.56%         | 22,810,149        | 98.98%         | 29,107,626        | 75.46%         |
| <b>Total</b>              | <b>15,527,137</b> | <b>100.00%</b> | <b>23,044,454</b> | <b>100.00%</b> | <b>38,571,591</b> | <b>100.00%</b> |
| <b>Outstanding Shares</b> | <b>6,297,477</b>  | <b>40.56%</b>  | <b>22,810,149</b> | <b>98.98%</b>  | <b>29,107,626</b> | <b>75.46%</b>  |

### 6. OUTSTANDING SHARES

| Description   | Common Shares – CLSC3 |        | Preferred Shares – CLSC4 |        | Total      |        |
|---------------|-----------------------|--------|--------------------------|--------|------------|--------|
|               | Amount                | %      | Amount                   | %      | Amount     | %      |
| Total Capital | 15,527,137            | 100.00 | 23,044,454               | 100.00 | 38,571,591 | 100.00 |

|                    |           |       |            |       |            |       |
|--------------------|-----------|-------|------------|-------|------------|-------|
| Outstanding Shares | 6,297,477 | 40.56 | 22,810,149 | 98.98 | 29,107,626 | 75.46 |
|--------------------|-----------|-------|------------|-------|------------|-------|

## 7. SHAREHOLDING STRUCTURE

The shareholding structure, in terms of the number of shares held by shareholders with more than 5% of any type or class, is shown in the table below:

| Shareholder                                  | Shareholder Base in 03.31.2026 |               |                   |               |                   |               |
|--|--------------------------------|---------------|-------------------|---------------|-------------------|---------------|
|  | Common Shares                  |               | Preferred Shares  |               | Total             |               |
|  | Amount                         | %             | Amount            | %             | Amount            | %             |
| State of Santa Catarina                      | 7,791,010                      | 50.18         | 191               | 0.00          | 7,791,201         | 20.20         |
| EDP Energias do Brasil S.A.                  | 5,140,868                      | 33.11         | 6,390,720         | 27.73         | 11,531,588        | 29.90         |
| Fundação Celesc de Seguridade Social – Celos | 1,340,474                      | 8.63          | 230,800           | 1.00          | 1,571,274         | 4.07          |
| Geração LPar Fundo de Investimento           | 450,100                        | 2.90          | 2,800,001         | 12.15         | 3,250,101         | 8.43          |
| Centrais Elétricas Brasileiras – Eletrobras  | 4,233                          | 0.03          | 4,142,774         | 17.98         | 4,147,007         | 10.75         |
| Alaska Poland FIA                            | -                              | 0.00          | 3,534,800         | 15.34         | 3,534,800         | 9.16          |
| Others                                       | 800,452                        | 5.15          | 5,945,168         | 25.80         | 6,745,620         | 17.49         |
| <b>Total</b>                                 | <b>15,527,137</b>              | <b>100.00</b> | <b>23,044,454</b> | <b>100.00</b> | <b>38,571,591</b> | <b>100.00</b> |
| <b>General Total</b>                         | <b>15,527,137</b>              | <b>40.26</b>  | <b>23,044,454</b> | <b>59.74</b>  | <b>38,571,591</b> | <b>100.00</b> |

Share Capital: R\$2,480,000,000.00 and Authorized Capital: R\$2,600,000,000.00

## 8. HUMAN RESOURCES

Celesc ended the first quarter of 2026 with a workforce of 3,741 employees. The total number of employees represents a reduction of 0.5% compared to the same period of the previous year (3,761 employees).

## 9. FINANCIAL AND ECONOMIC PERFORMANCE

The table below shows the main economic and financial indicators for the period, compared to the previous year:

| Description                   | Consolidated |            |            |
|-------------------------------|--------------|------------|------------|
|                               | 03.31.2026   | 03.31.2025 | Variation  |
| Gross Operating Revenue - GOR | 5,551,160    | 4,630,956  | 19.87%     |
| Net Operating Revenue - NOR   | 3,498,747    | 2,977,531  | 17.50%     |
| Operating Result              | 431,717      | 459,010    | -5.95%     |
| EBITDA                        | 534,103      | 550,209    | -2.93%     |
| EBITDA Margin (EBITDA/NOR)    | 15.27%       | 18.48%     | -3.21 p.p. |
| Net Margin (Net Income/NOR)   | 7.16%        | 8.49%      | -1.32 p.p. |
| Financial Result              | (98,128)     | (81,265)   | 20.75%     |
| Total Assets                  | 14,467,453   | 13,428,170 | 7.74%      |
| PP&E                          | 216,225      | 222,035    | -2.62%     |
| Equity                        | 4,141,507    | 3,863,834  | 7.19%      |
| Net Income                    | 250,659      | 252,683    | -0.80%     |

### 9.1. Gross Revenue and Net Operating Revenue

Consolidated Gross Operating Revenue (GOR) in the first quarter of 2026 was R\$5.6 billion, approximately 19.9% higher than in the same period of 2025, which was R\$4.6 billion.

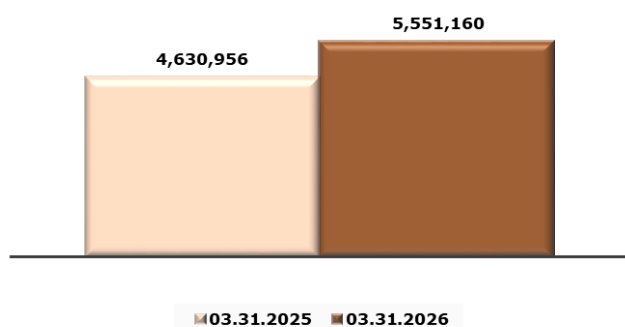
At Celesc D, GOR also showed an increase of 19.9%. This variation was driven by a 21.1% increase in revenue from the availability of the electrical grid, resulting from a 1.3% growth in the free consumer market within its concession area; a 31.55% rise in Short-Term Energy revenue, which went from R\$135.1 million in the first quarter of 2025 to R\$177.8 million in the first quarter of 2026, reflecting the significant increase in the Difference Settlement Price (DSP) during the period; and the new tariff effective as of August 2025, which saw a 13.53% adjustment. Revenue from assets under construction also increased by 44.86%; however, this amount is offset in the income statement by the corresponding construction costs recorded in operating expenses. The Company is proceeding with its investment plan to expand the electrical grid, as

approved in its capital budget. In the Financial Assets and Liabilities (CVA) line item, there was an increase of R\$344.9 million, moving from a R\$151.5 million (debit balance) in the first quarter of 2025 to a R\$193.4 million (credit balance) in the same period of 2026. Also within this group, sector-specific financial reserves are being set aside for the next rate cycle, reflecting the increase in energy costs and the CDE sectoral charges that are not fully covered in the 2025 annual tariff adjustment. There is also other operating revenue, resulting from a 8.2% increase in the revaluation of compensable financial assets.

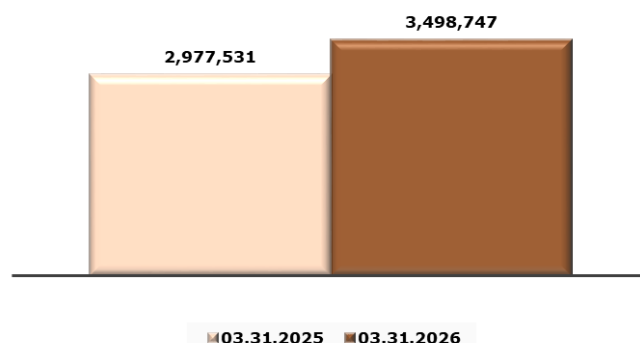
Celesc D's Net Operating Revenue (NOR) followed the variation in GOR, growing by 17.6% from R\$2.9 billion in the first quarter of 2025 to R\$3.4 billion in the same period of 2026.

Additionally, at Celesc G, Gross Operating Revenue (GOR) increased by 15.2%, primarily due to a 23.6% growth in power supply revenue. Other highlights include revenues from PPP Operation and Maintenance Services (R\$163 thousand; +4,128.6%) and PPP Leases and Rentals (R\$2.8 million; +4,270.2%). NOR grew proportionally to GOR (15.3%, from R\$56.8 million in the first quarter of 2025 to R\$65.5 million in the same period of 2026).

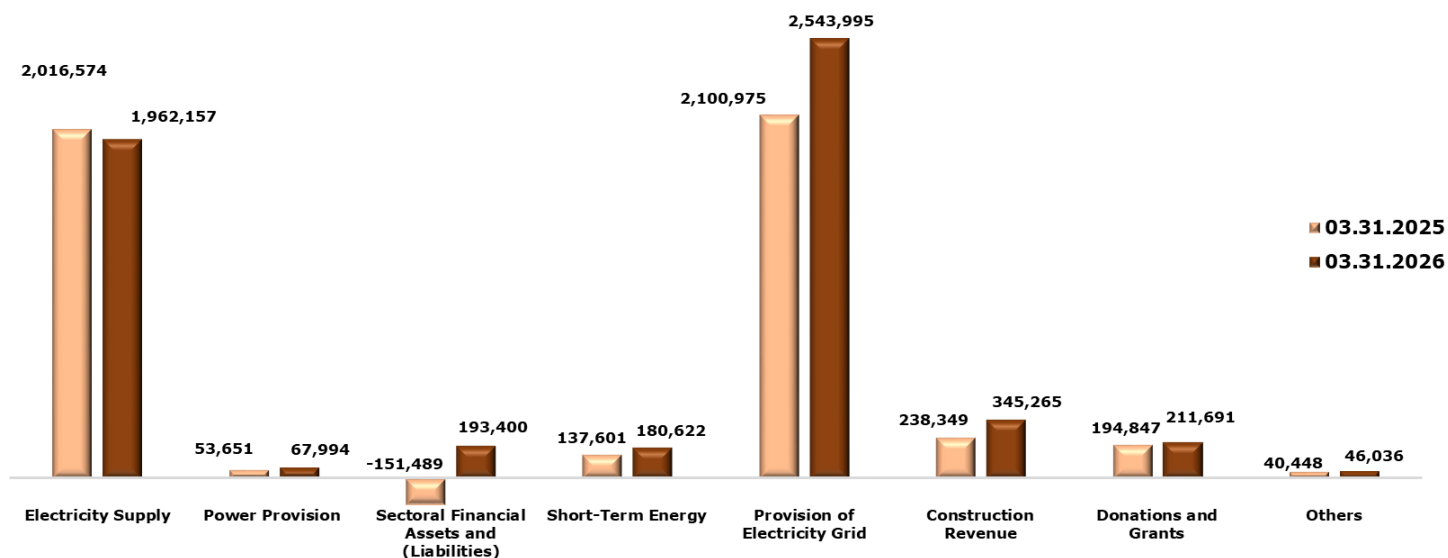
**Gross Operating Revenue**



**Net Operating Revenue**



**Gross Revenue Breakdown**



## 9.2. Deductions from Revenue

The 24.1% increase in deductions is mainly related to the payment of taxes linked to the GOR (a proportional increase of 15.1% in the payment of ICMS, PIS and COFINS), at Celesc D, and the R\$239.9 million increase in sector charges - Energy Development Account (CDE), Research & Development (R&D), and Energy Efficiency Program (EEP), the latter two calculated at a rate of 1% on the NOR.

## 9.3. Costs and Expenses

### 9.3.1. Costs

The Company's consolidated operating costs and expenses showed a 21.8% increase in the first quarter of 2026, compared to the same period in 2025, primarily reflecting the growth in power purchase costs, operating costs, and personnel expenses.

Power purchase costs recorded an 18.8% increase in the period, primarily impacted by the rise in the Difference Settlement Price (DSP). In the first quarter of 2025, the DSP ranged between R\$59.21 and R\$332.56, while in the same period of 2026, prices reached R\$249.95 in January, R\$402.69 in February, and R\$425.57 in March, evidencing a scenario of higher prices in the current fiscal year.

At Celesc D, power purchased for resale increased by 19.2%, corresponding to an increment of R\$267.4 million. Additionally, network usage charges grew by 17.5%, representing an increase of R\$84.8 million, with emphasis on Basic Grid Power Transmission costs, which increased by R\$57.2 million, and Other Charges, with a rise of R\$20.4 million.

At Celesc G, energy costs increased by R\$2.0 million, primarily influenced by the 15.0% growth in purchased power costs for resale (conventional) and a 47.1% increase in energy purchased from the CCEE, compared to the first quarter of 2025.

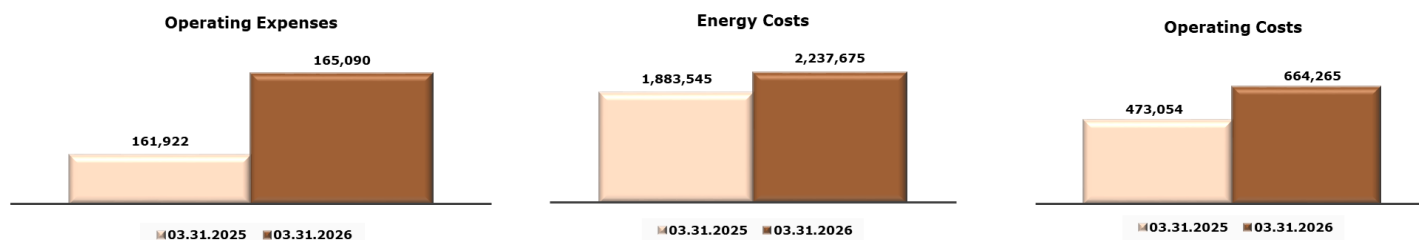
Consolidated operating costs rose by 40.4% in the period. At Celesc D, the increase was 44.9%, primarily influenced by the rise in construction costs, which went from R\$238.3 million to R\$345.3 million. Furthermore, personnel costs grew by 48.4%. Also contributing to this variation was the increase in amortization resulting from the expansion of investments made by the Company, which are recognized as intangible assets and financial assets, depending on the corporate nature of the assets, due to the application of Technical Interpretation ICPC 01 - Concession Agreements.

At Celesc G, operating costs increased by R\$1.2 million, primarily due to the commencement of operations and the subsequent recognition of fixed assets (capitalization) that occurred in the last quarter of 2025, raising depreciation expenses during the period.

Consolidated operating expenses, including other expenses and deducting other income and the result of equity pickup, went from R\$161.9 million in the first quarter of 2025 to R\$165.1 million in the same period of 2026, representing an increase of 2.0%. Selling expenses showed a 31.3% reduction, primarily due to the decrease in Allowance for Expected Credit Losses (ECL) on accounts receivable, which dropped from R\$69.3 million in the first quarter of 2025 to R\$38.1 million in the same period of 2026.

Consolidated general and administrative expenses grew by 19.6%, primarily impacted by a 34.7% increase in personnel expenses. This increase stems substantially from the accounting recognition of the new Voluntary Severance Program (VSP), approved by the Board of Directors on January 22, 2026, with a recognized amount of R\$83.2 million in February 2026.

Equity Pickup totaled R\$12.7 million in the first quarter of 2026, compared to R\$16.9 million recorded in the same period of 2025, representing a 24.8% reduction, reflecting the divestiture of investments in Celesc G.



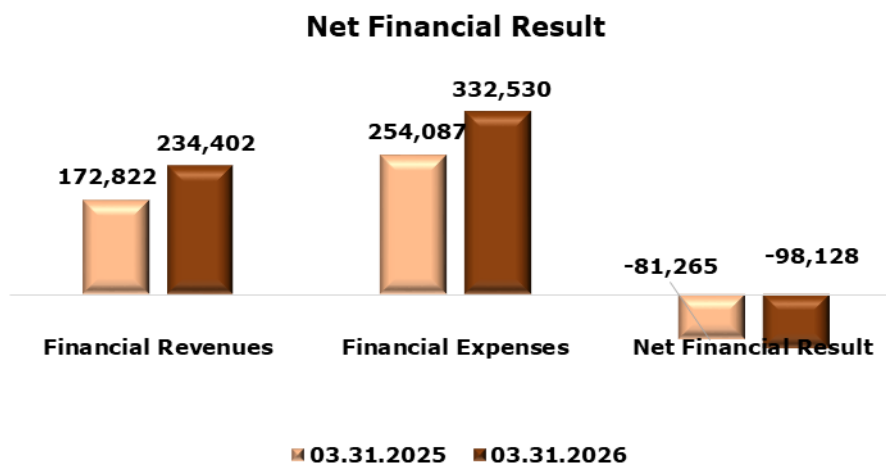
## 9.4. Financial Result

The Company's consolidated net financial result in the first quarter of 2026 was a negative R\$98.3 million, compared to a negative result of R\$81.3 million recorded in the same period of 2025, representing a 20.8% increase.

At Celesc D, performance was primarily impacted by the increase in interest expenses on debentures, which totaled R\$108.7 million in the first quarter of 2026, compared to the R\$79.6 million recorded in the same period of the previous fiscal year.

Additionally, Celesc D maintains a swap operation contracted for the hedge of its 6th and 7th Debenture Issuances. The effects of the mark-to-market (MtM) of these derivative instruments resulted in financial income of R\$127.7 million and financial expense of R\$128.3 million, generating a net negative impact of R\$600 thousand on the period's financial result. In the first quarter of 2025, the net effect of these operations had been a positive R\$11.8 million.

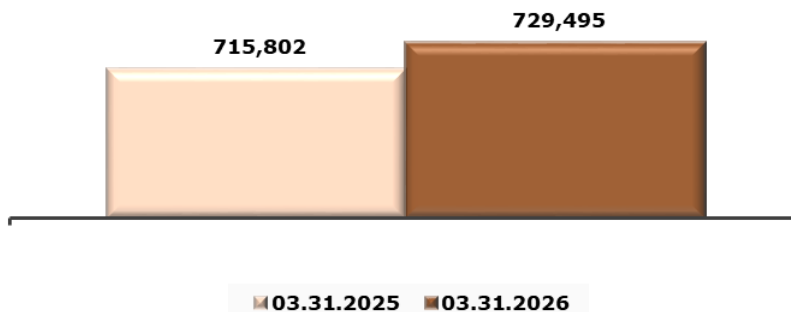
At Celesc G, the financial result for the first quarter of 2026 was a positive R\$3.7 million, compared to the positive result of R\$1.8 million recorded in the same period of 2025. This performance stems primarily from the recognition of interest income related to the loan agreement with Celesc D. However, for the purposes of consolidating the financial statements, such income is eliminated.



## 9.5. Net Income

In the first quarter of 2026, Celesc reported a net income of R\$250.7 million, a reduction of 0.80% compared to the same period in 2025, when the figure was R\$252.7 million.

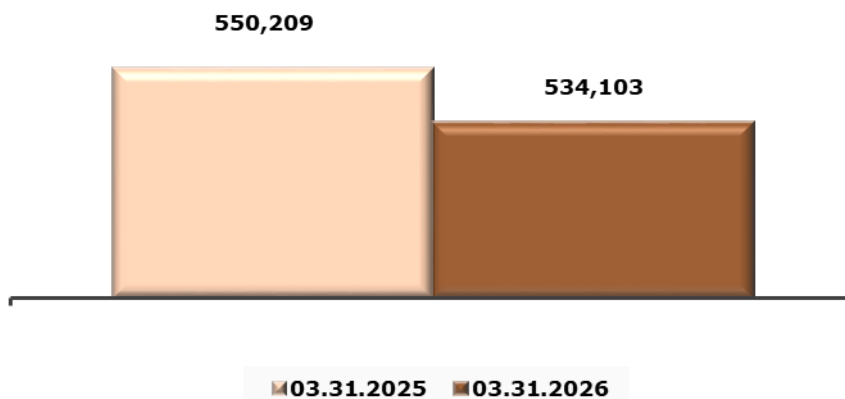
### Net Income



### 9.6. EBITDA

The Company discloses EBITDA and uses it to measure its performance. It is based on the amounts presented in the financial statements, without excluding any non-recurring, non-operating, or discontinued operations items.

### Ebitda



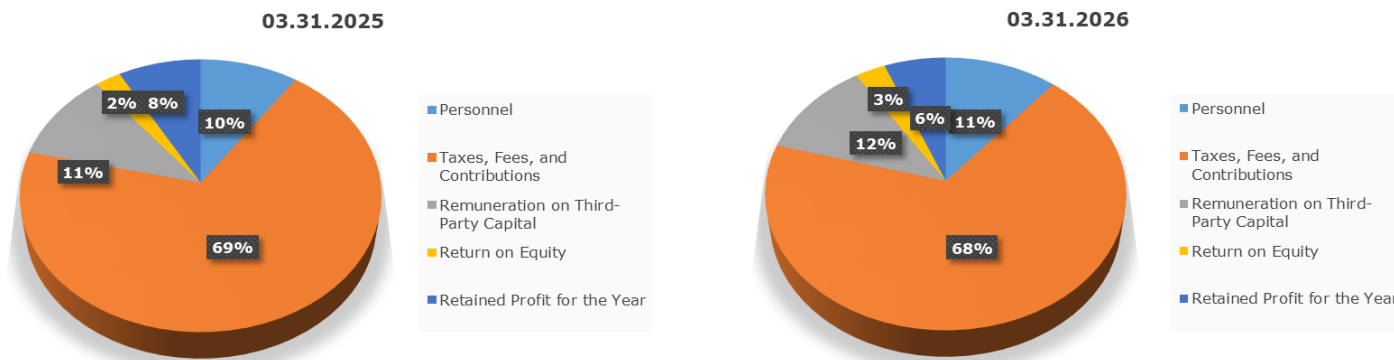
The movement in Net Income before Interest, Taxes, Financial Results and Depreciation/Amortization – EBITDA is detailed below:

| Reconciliation of EBITDA (R\$/thousand)                 | Consolidated   |                |
|---|----------------|----------------|
|   | 03.31.2026     | 03.31.2025     |
| Net Income  | 250,659        | 252,683        |
| Current and Deferred Income Tax and Social Contribution | 82,930         | 125,062        |
| Financial Result  | 98,128         | 81,265         |
| Depreciation and Amortization                           | 102,386        | 91,199         |
| <b>EBITDA</b>   | <b>534,103</b> | <b>550,209</b> |

EBITDA in the first quarter of 2026 amounted to R\$534.1 million, approximately 2.9% lower than in the same period of 2025, which was R\$550.2 million.

### 9.7. Value Added

All the wealth generated by the Company was distributed to the components "Personnel", "Taxes, Fees and Contributions", "Remuneration of Third-Party Capital" and "Remuneration of Own Capital", with a portion remaining as "Retained Profit for the Year", in the following proportions:



## 9.8. Economic and Financial Ratios

Below are some more ratios of economic and financial performance:

| Ratios                   | Consolidated |            |
|--------------------------|--------------|------------|
|                          | 03.31.2026   | 03.31.2025 |
| General Liquidity        | 0.84         | 0.84       |
| Current Liquidity        | 1.08         | 1.28       |
| Return on Average Equity | 6.18%        | 6.71%      |
| General Indebtedness     | 71.37%       | 71.23%     |

In the Consolidated Balance Sheet as of March 31, 2026, the Company had a positive Net Working Capital of R\$324.3 million, with a ratio of 1.08.

## 10. DEFAULT MANAGEMENT

The default indicator measures the proportion of billed revenue that has not actually been received in a given period. Its calculation considers the ratio between total defaults and the accumulated Gross Operating Revenue from electricity supply (both categories), grid availability, and taxable services in the same period. This methodology provides a precise analysis of the percentage variations in default in relation to operating revenue.

On March 31, 2026, short-term default — defined as up to 90 days, the period during which most collection efforts are concentrated — decreased by 4.37 percentage points compared to the previous year, falling from 15.82% to 11.45%. Meanwhile, defaults over 90 days fell slightly by 0.11 percentage points, from 1.50% to 1.35%.

On a consolidated basis, total default, when compared with the previous year, decreased by 0.36 percentage points, from 2.41% to 2.05% of Gross Billed Revenue.

The default calculation takes into account the following assumptions:

**90-Day Default Ratio:** Compares delinquent invoices past due by up to 90 days with the cumulative gross revenue (GOR) for the past 3 months.

**Over 90-Day Default Ratio:** Compares delinquent invoices that are more than 90 days past due (up to a maximum of 5 years) with the cumulative GOR from the 4<sup>th</sup> to the 60<sup>th</sup> month.

**Total Default Ratio:** compares all default invoices past due for up to 5 years with the cumulative GOR over the last 60 months.

The following tables show the trend in Celesc D's default rates:

| Classes  | Default up to 90 days |               |                  |               |                  |               |                  |               |                  |               | Variation<br>1Q26/4Q25 |
|--|-----------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------------|
|  | 1Q25                  |               | 2Q25             |               | 3Q25             |               | 4Q25             |               | 1Q26             |               |                        |
|  | R\$<br>thousand       | %<br>GOR      | R\$<br>thousand  | %<br>GOR      | R\$<br>thousand  | %<br>GOR      | R\$<br>thousand  | %<br>GOR      | R\$<br>thousand  | %<br>GOR      |                        |
| Residential  | 374,386               | <b>9.14%</b>  | 332,744          | <b>9.20%</b>  | 266,708          | <b>7.65%</b>  | 267,154          | <b>6.74%</b>  | 324,889          | <b>7.19%</b>  | 0.45 p.p.              |
| Industrial   | 57,805                | <b>1.41%</b>  | 54,210           | <b>1.50%</b>  | 45,302           | <b>1.30%</b>  | 44,341           | <b>1.12%</b>  | 40,144           | <b>0.89%</b>  | -0.23 p.p.             |
| Commercial   | 121,728               | <b>2.97%</b>  | 113,731          | <b>3.14%</b>  | 82,248           | <b>2.36%</b>  | 79,742           | <b>2.01%</b>  | 84,925           | <b>1.88%</b>  | -0.13 p.p.             |
| Rural  | 39,129                | <b>0.95%</b>  | 29,425           | <b>0.81%</b>  | 23,542           | <b>0.68%</b>  | 26,112           | <b>0.66%</b>  | 29,803           | <b>0.66%</b>  | 0.00 p.p.              |
| Public Authorities   | 14,315                | <b>0.35%</b>  | 10,283           | <b>0.28%</b>  | 5,774            | <b>0.17%</b>  | 8,144            | <b>0.21%</b>  | 6,732            | <b>0.15%</b>  | -0.06 p.p.             |
| Public Lighting  | 6,607                 | <b>0.16%</b>  | 2,184            | <b>0.06%</b>  | 286              | <b>0.01%</b>  | 308              | <b>0.01%</b>  | 187              | <b>0.00%</b>  | -0.01 p.p.             |
| Public Service   | 2,864                 | <b>0.07%</b>  | 8,835            | <b>0.24%</b>  | 2,127            | <b>0.06%</b>  | 455              | <b>0.01%</b>  | 2,779            | <b>0.06%</b>  | 0.05 p.p.              |
| Supplies   | 615                   | <b>0.02%</b>  | 261              | <b>0.01%</b>  | 1,449            | <b>0.04%</b>  | 669              | <b>0.02%</b>  | 201              | <b>0.00%</b>  | -0.02 p.p.             |
| Charges for Use of the Electric Grid   | 22,283                | <b>0.54%</b>  | 33,314           | <b>0.92%</b>  | 14,430           | <b>0.41%</b>  | 16,070           | <b>0.41%</b>  | 16,333           | <b>0.36%</b>  | -0.05 p.p.             |
| Various Credits  | 3,841                 | <b>0.09%</b>  | 5,929            | <b>0.16%</b>  | 3,171            | <b>0.09%</b>  | 2,490            | <b>0.06%</b>  | 1,668            | <b>0.04%</b>  | -0.02 p.p.             |
| Taxed Service  | 172                   | <b>0.00%</b>  | 132              | <b>0.00%</b>  | 315              | <b>0.01%</b>  | 700              | <b>0.02%</b>  | 596              | <b>0.01%</b>  | -0.01 p.p.             |
| Financial Participation  | 4,401                 | <b>0.11%</b>  | 9,765            | <b>0.27%</b>  | 4,647            | <b>0.13%</b>  | 6,166            | <b>0.16%</b>  | 9,383            | <b>0.21%</b>  | 0.05 p.p.              |
| <b>Total</b>   | <b>648,146</b>        | <b>15.82%</b> | <b>600,813</b>   | <b>16.61%</b> | <b>449,999</b>   | <b>12.91%</b> | <b>452,351</b>   | <b>11.41%</b> | <b>517,640</b>   | <b>11.45%</b> | 0.04 p.p.              |
| Accumulated RFB from the 1 <sup>st</sup> to the 3 <sup>rd</sup> month, in R\$/thousand | <b>4,097,758</b>      |               | <b>3,617,261</b> |               | <b>3,486,037</b> |               | <b>3,964,163</b> |               | <b>4,520,197</b> |               |                        |

| Classes   | Default Over 90 days |              |                   |              |                   |              |                   |              |                   |              | Variation<br>1Q26/4Q25 |
|---|----------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|------------------------|
|   | 1Q25                 |              | 2Q25              |              | 3Q25              |              | 4Q25              |              | 1Q26              |              |                        |
|   | R\$<br>thousand      | %<br>GOR     | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     |                        |
| Residential   | 431,231              | <b>0.71%</b> | 541,153           | <b>0.87%</b> | 509,925           | <b>0.80%</b> | 493,283           | <b>0.77%</b> | 489,486           | <b>0.76%</b> | -0.01 p.p.             |
| Industrial  | 120,090              | <b>0.20%</b> | 138,992           | <b>0.22%</b> | 115,573           | <b>0.18%</b> | 112,438           | <b>0.18%</b> | 112,860           | <b>0.17%</b> | -0.01 p.p.             |
| Commercial  | 203,120              | <b>0.33%</b> | 248,773           | <b>0.40%</b> | 213,120           | <b>0.34%</b> | 205,917           | <b>0.32%</b> | 202,498           | <b>0.31%</b> | -0.01 p.p.             |
| Rural   | 31,921               | <b>0.05%</b> | 46,611            | <b>0.07%</b> | 35,093            | <b>0.06%</b> | 31,958            | <b>0.05%</b> | 31,753            | <b>0.05%</b> | 0.00 p.p.              |
| Public Authorities  | 35,788               | <b>0.06%</b> | 20,805            | <b>0.03%</b> | 9,207             | <b>0.01%</b> | 4,195             | <b>0.01%</b> | 2,706             | <b>0.00%</b> | -0.01 p.p.             |
| Public Lighting   | 11,638               | <b>0.02%</b> | 4,627             | <b>0.01%</b> | 613               | <b>0.00%</b> | 223               | <b>0.00%</b> | 387               | <b>0.00%</b> | 0.00 p.p.              |
| Public Service  | 15,002               | <b>0.02%</b> | 7,787             | <b>0.01%</b> | 7,641             | <b>0.01%</b> | 1,785             | <b>0.00%</b> | 827               | <b>0.00%</b> | 0.00 p.p.              |
| Supplies  | 1,157                | <b>0.00%</b> | 0                 | <b>0.00%</b> | 1,061             | <b>0.00%</b> | 1,940             | <b>0.00%</b> | 1,197             | <b>0.00%</b> | 0.00 p.p.              |
| Charges for Use of the Electric Grid  | 10,933               | <b>0.02%</b> | 18,414            | <b>0.03%</b> | 9,820             | <b>0.02%</b> | 11,067            | <b>0.02%</b> | 10,976            | <b>0.02%</b> | 0.00 p.p.              |
| Various Credits   | 35,286               | <b>0.06%</b> | 31,940            | <b>0.05%</b> | 28,678            | <b>0.05%</b> | 27,661            | <b>0.04%</b> | 23,587            | <b>0.04%</b> | 0.00 p.p.              |
| Taxed Service   | 4,307                | <b>0.01%</b> | 4,349             | <b>0.01%</b> | 4,198             | <b>0.01%</b> | 4,052             | <b>0.01%</b> | 7,200             | <b>0.01%</b> | 0.00 p.p.              |
| Financial Participation   | 11,843               | <b>0.02%</b> | 15,283            | <b>0.02%</b> | 14,786            | <b>0.02%</b> | 15,706            | <b>0.02%</b> | 17,747            | <b>0.03%</b> | 0.01 p.p.              |
| <b>Total</b>  | <b>912,316</b>       | <b>1.50%</b> | <b>1,078,734</b>  | <b>1.73%</b> | <b>949,715</b>    | <b>1.50%</b> | <b>910,225</b>    | <b>1.42%</b> | <b>901,225</b>    | <b>1.39%</b> | -0.03 p.p.             |
| Accumulated RFB from the 4 <sup>th</sup> to the 60 <sup>th</sup> month, in R\$/thousand | <b>60,673,882</b>    |              | <b>62,370,135</b> |              | <b>63,525,985</b> |              | <b>64,009,710</b> |              | <b>64,683,034</b> |              |                        |

| Classes   | Total Default     |              |                   |              |                   |              |                   |              |                   |              | Variation<br>1Q26/4Q25 |
|---|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|------------------------|
|   | 1Q25              |              | 2Q25              |              | 3Q25              |              | 4Q25              |              | 1Q26              |              |                        |
|   | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     | R\$<br>thousand   | %<br>GOR     |                        |
| Residential   | 805,617           | <b>1.24%</b> | 873,897           | <b>1.32%</b> | 776,633           | <b>1.16%</b> | 760,437           | <b>1.12%</b> | 814,376           | <b>1.18%</b> | 0.06 p.p.              |
| Industrial  | 177,895           | <b>0.27%</b> | 193,202           | <b>0.29%</b> | 160,875           | <b>0.24%</b> | 156,779           | <b>0.23%</b> | 153,004           | <b>0.22%</b> | -0.01 p.p.             |
| Commercial  | 324,848           | <b>0.50%</b> | 362,504           | <b>0.55%</b> | 295,368           | <b>0.44%</b> | 285,660           | <b>0.42%</b> | 287,424           | <b>0.42%</b> | 0.00 p.p.              |
| Rural   | 71,050            | <b>0.11%</b> | 76,036            | <b>0.12%</b> | 58,635            | <b>0.09%</b> | 58,070            | <b>0.09%</b> | 61,556            | <b>0.09%</b> | 0.00 p.p.              |
| Public Authorities  | 50,103            | <b>0.08%</b> | 31,088            | <b>0.05%</b> | 14,981            | <b>0.02%</b> | 12,338            | <b>0.02%</b> | 9,438             | <b>0.01%</b> | -0.01 p.p.             |
| Public Lighting   | 18,245            | <b>0.03%</b> | 6,811             | <b>0.01%</b> | 899               | <b>0.00%</b> | 531               | <b>0.00%</b> | 575               | <b>0.00%</b> | 0.00 p.p.              |
| Public Service  | 17,866            | <b>0.03%</b> | 16,622            | <b>0.03%</b> | 9,768             | <b>0.01%</b> | 2,240             | <b>0.00%</b> | 3,607             | <b>0.01%</b> | 0.01 p.p.              |
| Supplies  | 1,772             | <b>0.00%</b> | 261               | <b>0.00%</b> | 2,510             | <b>0.00%</b> | 2,608             | <b>0.00%</b> | 1,398             | <b>0.00%</b> | 0.00 p.p.              |
| Charges for Use of the Electric Grid  | 33,216            | <b>0.05%</b> | 51,728            | <b>0.08%</b> | 24,250            | <b>0.04%</b> | 27,137            | <b>0.04%</b> | 27,309            | <b>0.04%</b> | 0.00 p.p.              |
| Various Credits   | 39,127            | <b>0.06%</b> | 37,870            | <b>0.06%</b> | 31,849            | <b>0.05%</b> | 30,151            | <b>0.04%</b> | 25,255            | <b>0.04%</b> | 0.00 p.p.              |
| Taxed Service   | 4,479             | <b>0.01%</b> | 4,481             | <b>0.01%</b> | 4,513             | <b>0.01%</b> | 4,752             | <b>0.01%</b> | 7,796             | <b>0.01%</b> | 0.00 p.p.              |
| Financial Participation   | 16,244            | <b>0.03%</b> | 25,048            | <b>0.04%</b> | 19,433            | <b>0.03%</b> | 21,872            | <b>0.03%</b> | 27,130            | <b>0.04%</b> | 0.01 p.p.              |
| <b>Total</b>  | <b>1,560,462</b>  | <b>2.41%</b> | <b>1,679,547</b>  | <b>2.55%</b> | <b>1,399,714</b>  | <b>2.09%</b> | <b>1,362,576</b>  | <b>2.00%</b> | <b>1,418,865</b>  | <b>2.05%</b> | 0.05 p.p.              |
| Accumulated RFB from the 1 <sup>st</sup> to the 60 <sup>th</sup> month, in R\$/thousand | <b>64,771,640</b> |              | <b>65,987,396</b> |              | <b>67,012,022</b> |              | <b>67,973,873</b> |              | <b>69,203,231</b> |              |                        |

## 11. ENERGY BALANCE

In the first quarter of 2026, Celesc D's captive market fell by 6.3% compared to the same period of the previous year, totaling 4.418 GWh. In relation to the total market, including free consumers, there was also a fall in electricity consumption, in this case by 3.1% to 7,942 GWh.

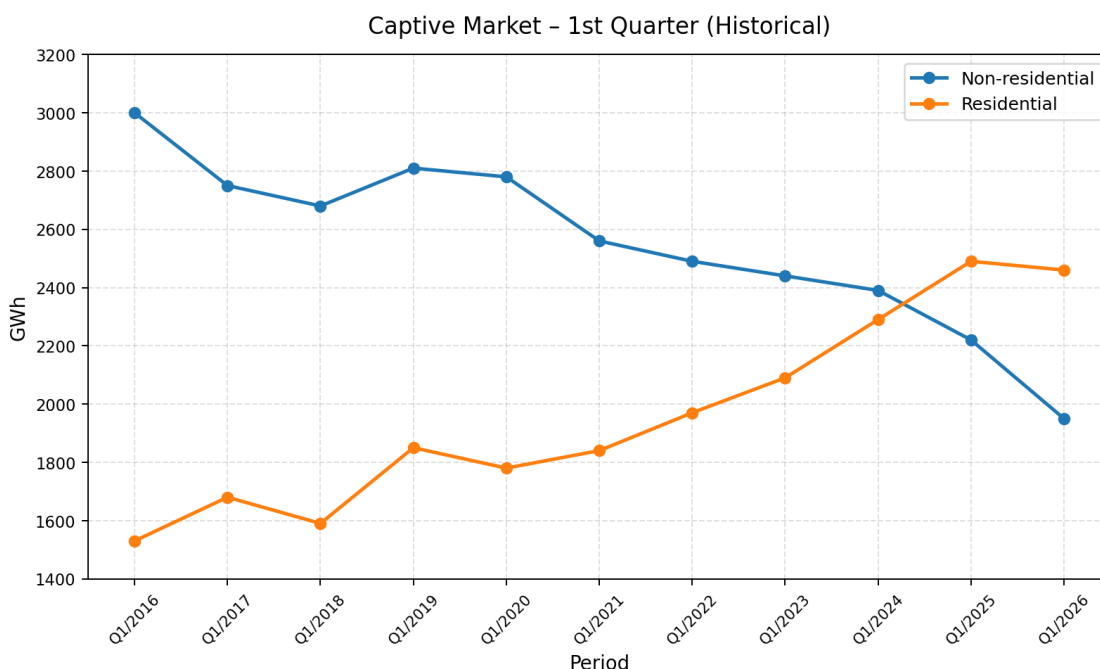
Free consumption in Celesc D's concession area increased by 1.3%, from 3,479 GWh to 3,524 GWh, comparing the periods analyzed.

The following graph shows the consumption figures in GWh for each class in the captive market, as well as the total market:

**Other Classes<sup>1</sup> = Public Authorities + Public Lighting + Public Service. Does not consider Own Consumption.**

The non-residential captive market (industrial, commercial, rural, supply, and other classes) shows a historical downward trend due to the migration of these consumers to the free market. The residential market depends on population growth and weather conditions. In 2026, the summer experienced milder temperatures compared to 2025.

The retraction observed in the first quarter of 2026 primarily reflects a high base effect, resulting from the historical peak recorded in 2025, especially in the residential segment. Therefore, the recent movement should be interpreted as a normalization of consumption, rather than a structural change in trend.



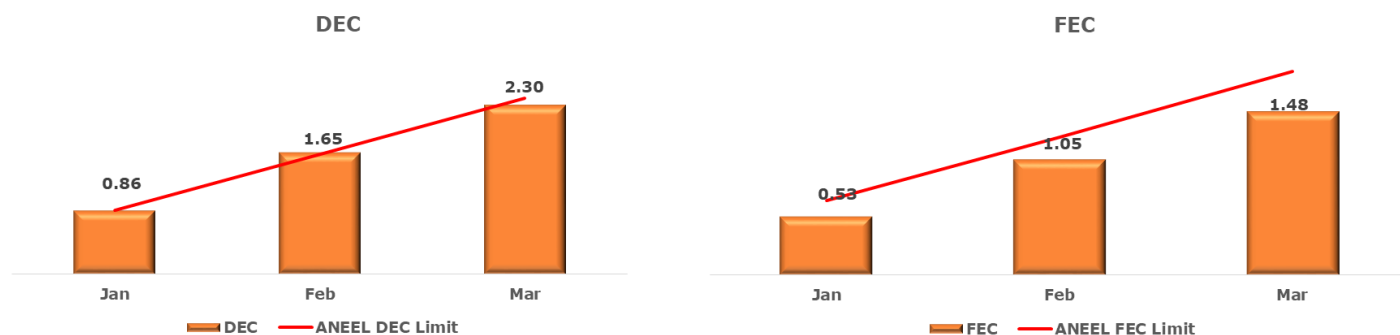
### 13. CAPTIVE ELECTRICITY MARKET

| CAPTIVE ELECTRICITY MARKET                               |           |           |           |           |                   |          |         |          |                     |           |
|--|-----------|-----------|-----------|-----------|-------------------|----------|---------|----------|---------------------|-----------|
| Description  | 2026      |           | 2025      |           | Vertical Analysis |          |         |          | Horizontal Analysis |           |
|  | 1Q        | YTD       | 1Q        | YTD       | 1Q 2026           | YTD 2026 | 1Q 2025 | YTD 2025 | 1Q 26-25            | YTD 26-25 |
| <b>Sales Revenue by Consumption Class (R\$ thousand)</b> |           |           |           |           |                   |          |         |          |                     |           |
| Residential  | 2,094,652 | 2,094,652 | 1,920,329 | 1,920,329 | 56.3%             | 56.3%    | 55.1%   | 55.1%    | 9.1%                | 9.1%      |
| Industrial   | 340,835   | 340,835   | 337,066   | 337,066   | 9.2%              | 9.2%     | 9.7%    | 9.7%     | 1.1%                | 1.1%      |
| Commercial   | 793,629   | 793,629   | 789,021   | 789,021   | 21.3%             | 21.3%    | 22.6%   | 22.6%    | 0.6%                | 0.6%      |
| Rural  | 219,808   | 219,808   | 202,096   | 202,096   | 5.9%              | 5.9%     | 5.8%    | 5.8%     | 8.8%                | 8.8%      |

|                                   |                  |                  |                  |                  |             |             |             |             |              |              |
|-----------------------------------|------------------|------------------|------------------|------------------|-------------|-------------|-------------|-------------|--------------|--------------|
| Public Authorities                | 115,778          | 115,778          | 104,246          | 104,246          | 3.1%        | 3.1%        | 3.0%        | 3.0%        | 11.1%        | 11.1%        |
| Public Lighting                   | 67,582           | 67,582           | 48,736           | 48,736           | 1.8%        | 1.8%        | 1.4%        | 1.4%        | 38.7%        | 38.7%        |
| Public Service                    | 50,787           | 50,787           | 52,427           | 52,427           | 1.4%        | 1.4%        | 1.5%        | 1.5%        | -3.1%        | -3.1%        |
| Supplies                          | 38,222           | 38,222           | 29,733           | 29,733           | 1.0%        | 1.0%        | 0.9%        | 0.9%        | 28.6%        | 28.6%        |
| <b>TOTAL</b>                      | <b>3,721,293</b> | <b>3,721,293</b> | <b>3,483,654</b> | <b>3,483,654</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>6.8%</b>  | <b>6.8%</b>  |
| <b>Consumption by Class (MWh)</b> |                  |                  |                  |                  |             |             |             |             |              |              |
| Residential                       | 2,476,631        | 2,476,631        | 2,502,491        | 2,502,491        | 56.1%       | 56.1%       | 53.1%       | 53.1%       | -1.0%        | -1.0%        |
| Industrial                        | 357,714          | 357,714          | 429,864          | 429,864          | 8.1%        | 8.1%        | 9.1%        | 9.1%        | -16.8%       | -16.8%       |
| Commercial                        | 850,399          | 850,399          | 960,003          | 960,003          | 19.2%       | 19.2%       | 20.4%       | 20.4%       | -11.4%       | -11.4%       |
| Rural                             | 249,729          | 249,729          | 292,480          | 292,480          | 5.7%        | 5.7%        | 6.2%        | 6.2%        | -14.6%       | -14.6%       |
| Public Authorities                | 136,194          | 136,194          | 143,164          | 143,164          | 3.1%        | 3.1%        | 3.0%        | 3.0%        | -4.9%        | -4.9%        |
| Public Lighting                   | 143,187          | 143,187          | 149,486          | 149,486          | 3.2%        | 3.2%        | 3.2%        | 3.2%        | -4.2%        | -4.2%        |
| Public Service                    | 65,065           | 65,065           | 77,783           | 77,783           | 1.5%        | 1.5%        | 1.6%        | 1.6%        | -16.4%       | -16.4%       |
| Supplies                          | 138,940          | 138,940          | 160,418          | 160,418          | 3.1%        | 3.1%        | 3.4%        | 3.4%        | -13.4%       | -13.4%       |
| <b>TOTAL</b>                      | <b>4,417,859</b> | <b>4,417,859</b> | <b>4,715,689</b> | <b>4,715,689</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>-6.3%</b> | <b>-6.3%</b> |

## 14. NETWORK RESILIENCE INDICATORS

Celesc D's Equivalent Interruption Duration per Consumer Unit (DEC) indicator accumulated in the first quarter of 2026 was 2.31 hours, which is equivalent to 96.3% of the limit set by ANEEL for the regulatory cycle (2.40). In the same period, the Equivalent Interruption Frequency per Consumer Unit (FEC) indicator stood at 1.51 interruptions, which represented 81.6% of the established regulatory limit (1.85).



## 15. EXTENSION OF THE CONCESSION

In Celesc D's 5<sup>th</sup> Amendment Agreement, signed in 2015, it was established that in the first five years the distributor would have to achieve targets related to technical quality indicators and economic and financial sustainability. Meeting these targets was a condition for confirming the extension of the concession, and the distributor fully met these requirements.

The economic and financial management efficiency criterion is measured by calculating the inequality each calendar year and will be considered breached when there is non-compliance or when the EBITDA is less than the Regulatory Reintegration Quota (QRR). The quality targets are the Equivalent Interruption Duration per Consumer (DEC), and Equivalent Interruption Frequency per Consumer (FEC).

In addition to the indicators of continuity and quality of electricity supply, Celesc D needs to pay attention to the economic indicators, which assess the quality and payment potential of the debt in relation to the EBITDA generated by the Company.

ANEEL Regulatory Resolution 896/2020, amended by Regulatory Resolution 948/2021, regulated the parameterization and calculation methodology for the concession indicators, which were established for the years 2021 to 2045:

| Year      | Indicator                         | Criteria            | Penalties  |
|-----------|-----------------------------------|---------------------|--|
| From 2021 | Economic and financial efficiency | 1 year              | Capital contribution<br>Limitation on the distribution of dividends and IOE<br>Restrictive regime for contracts with related parties |
|           |                                   | 2 consecutive years | Termination of the concession  |
|           | Quality indicators                | 1 year              | Results plan   |
|           |                                   | 2 consecutive years | Limitation on the distribution of dividends and IOE  |
|           |                                   | 3 consecutive years | Termination of the concession  |

- The economic and financial management efficiency criterion is measured by calculating the inequality each calendar year and will be considered breached when there is non-compliance or when the EBITDA is less than the Regulatory Reintegration Quota (QRR).
- According to ANEEL Technical Note 068/2021 and Authorizing Resolution 10,231/2021, from 2022 the quality targets became the Equivalent Interruption Duration per Consumer (DEC), and Equivalent Interruption Frequency per Consumer (FEC) indicators.

| YEAR | ECONOMIC AND FINANCIAL MANAGEMENT                      | QUALITY INDICATORS (ESTABLISHED LIMIT) |      | QUALITY INDICATORS (ACHIEVED LIMIT) |      | VERIFICATION |
|------|--|--|------|-------------------------------------|------|--------------|
|      |  | DEC1                                   | FEC1 | DEC                                 | FEC  |              |
| 2023 | NET DEBT/ {EBITDA (-) QRR <sup>2</sup> } <1/1.11*SELIC | 9.78                                   | 7.55 | 8.56                                | 5.86 | Met          |
| 2024 | NET DEBT/ {EBITDA (-) QRR} <1/1.11*SELIC               | 9.40                                   | 7.29 | 8.71                                | 5.85 | Met          |
| 2025 | NET DEBT/ {EBITDA (-) QRR} <1/1.11*SELIC               | 9.17                                   | 7.09 | 8.38                                | 5.30 | Met          |

<sup>1</sup> Equivalent Interruption Duration per Consumer (DEC), and Equivalent Interruption Frequency per Consumer (FEC) indicators.

<sup>2</sup> QRR – Regulatory Reintegration Quota or Regulatory Depreciation Expense. This will be the value defined in the last Periodic Tariff Review (PTR), plus the IGP-M between the month prior to the PTR and the month prior to the twelve (12) month period for measuring economic and financial sustainability.

## 16. ARBITRATION CLAUSE

The Company informs that it is bound to arbitration at the Market Arbitration Chamber (CAM), in accordance with the Arbitration Clause in Article 77 of its Bylaws: "The Company, its shareholders, managers, and the members of the Fiscal Council undertake to resolve, by means of arbitration, before the Market Arbitration Chamber – CAM, any and all disputes or controversies that may arise between them, related to or arising, in particular, from the application, validity, effectiveness, interpretation, violation and its effects, of the provisions contained in the Brazilian Corporation Law, the Company's Bylaws, the rules issued by the National Monetary Council, the Central Bank of Brazil and the Securities and Exchange Commission, as well as other rules applicable to the operation of the capital market in general, in addition to those contained in the Level 2 Regulations, the Level 2 Participation Agreement, the Sanctions Regulations and the Arbitration Regulations of the Market Arbitration Chamber".

## 17. INDEPENDENT AUDITORS

In accordance with the provisions of CVM Resolution 80, dated March 22, 2022, exhibit C, the Company hereby states that it has an agreement with KPMG Auditores Independentes Ltda (KPMG), which remains in effect until June 15, 2026.

Florianópolis, May 14, 2026.

Management

## INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### STATEMENT OF FINANCIAL POSITION - ASSETS

**On March 31, 2026 and December 31, 2025**  
**(Amounts expressed in thousands of reais)**

| Assets  | Note | Parent Company   |                              | Consolidated      |                              |
|---|------|------------------|------------------------------|-------------------|------------------------------|
|   |      | 03.31.2026       | 12.31.2025<br>(Reclassified) | 03.31.2026        | 12.31.2025<br>(Reclassified) |
| <b>Current</b>                                      |      | <b>525,811</b>   | <b>456,222</b>               | <b>4,263,640</b>  | <b>3,848,163</b>             |
| Cash and Cash Equivalents                           | 8    | 77,879           | 77,708                       | 286,625           | 418,813                      |
| Trade Receivables                                   | 9    | -                | -                            | 2,909,567         | 2,723,359                    |
| Income Tax and Social Contribution Recoverable      | 10.1 | 56,152           | 55,117                       | 248,719           | 144,088                      |
| Taxes Recoverable                                   | 10.2 | -                | -                            | 200,332           | 205,994                      |
| Dividends and Interest on Equity – IOE              | 11   | 391,457          | 322,901                      | 13,179            | 14,292                       |
| Sectoral Financial Assets                           | 13   | -                | -                            | 202,715           | -                            |
| Financial Assets - Grant Bonus                      | 13.2 | -                | -                            | 46,335            | 45,542                       |
| Financial Assets - Pery Power Plant Indemnification | 14.3 | -                | -                            | 20,303            | 19,956                       |
| Other   | 21   | 323              | 496                          | 321,765           | 276,119                      |
| Non-Current Assets Held for Sale                    | 12   | -                | -                            | 14,100            | -                            |
| <b>Non-current</b>                                  |      | <b>3,982,458</b> | <b>3,808,554</b>             | <b>10,203,813</b> | <b>9,982,868</b>             |
| <b>Long-Term Assets</b>                             |      | <b>92,906</b>    | <b>88,194</b>                | <b>4,456,400</b>  | <b>4,408,816</b>             |
| Trade Receivables                                   | 9    | -                | -                            | 18,696            | 21,672                       |
| Derivative Financial Instruments                    | 25   | -                | -                            | 94,436            | 69,258                       |
| Deferred Taxes                                      | 17   | -                | -                            | 577,788           | 560,035                      |
| Taxes Recoverable                                   | 10.2 | -                | -                            | 287,632           | 302,084                      |
| Court Deposits                                      | 29   | 92,698           | 87,986                       | 404,052           | 392,626                      |
| Indemnifiable Financial Assets – Concession         | 14   | -                | -                            | 1,422,859         | 1,237,107                    |
| Sectoral Financial Assets                           | 13   | -                | -                            | 207,960           | 273,140                      |
| Financial Assets - Grant Bonus                      | 13.2 | -                | -                            | 344,440           | 339,113                      |
| Financial Assets - Pery Power Plant Indemnification | 14.3 | -                | -                            | 156,694           | 154,241                      |
| Contract Assets                                     | 15   | -                | -                            | 917,600           | 1,037,521                    |
| Other   | 21   | 208              | 208                          | 24,243            | 22,019                       |
| <b>Investments</b>                                  | 18   | <b>3,889,420</b> | <b>3,720,171</b>             | <b>308,809</b>    | <b>314,579</b>               |
| <b>PP&amp;E</b>                                     | 19   | <b>132</b>       | <b>189</b>                   | <b>216,225</b>    | <b>218,574</b>               |
| <b>Intangible Assets</b>                            | 20   | -                | -                            | <b>5,222,379</b>  | <b>5,040,899</b>             |
| <b>Total Assets</b>                                 |      | <b>4,508,269</b> | <b>4,264,776</b>             | <b>14,467,453</b> | <b>13,831,031</b>            |

**The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.**

## BALANCE SHEETS - LIABILITIES

**On March 31, 2026 and December 31, 2025**  
**(Amounts expressed in thousands of reais)**

| Liabilities                                | Note      | Parent Company   |                  | Consolidated      |                   |
|--|-----------|------------------|------------------|-------------------|-------------------|
|  |           | 03.31.2026       | 12.31.2025       | 03.31.2026        | 12.31.2025        |
| <b>Current</b>                             |           | <b>357,784</b>   | <b>287,428</b>   | <b>3,939,340</b>  | <b>2,952,505</b>  |
| Suppliers                                  | 22        | 1,082            | 1,019            | 1,228,234         | 1,002,149         |
| Loans and Financing                        | 23        | -                | -                | 401,647           | 296,582           |
| Debentures                                 | 24        | -                | -                | 670,715           | 176,656           |
| Derivative Financial Instruments           | 25        | -                | -                | 82,719            | 90,607            |
| Labor and Social Security Obligations      | 26        | 2,286            | 2,288            | 243,342           | 228,829           |
| Income Tax and Social Contribution Payable | 27        | 1,033            | 3,958            | 101,555           | 21,615            |
| Other Taxes Payable                        | 27        | 16,248           | 14,990           | 365,771           | 330,696           |
| Dividends and IOE Declared                 | 33.3      | 331,351          | 261,382          | 331,351           | 261,382           |
| Regulatory Fees                            | 28        | -                | -                | 53,880            | 71,723            |
| Lease Liabilities                          | 19        | 135              | 190              | 1,601             | 2,863             |
| Employee Benefits                          | 30        | -                | -                | 153,963           | 153,963           |
| Sectoral Financial Liabilities             | 13        | -                | -                | -                 | 80,584            |
| PIS/COFINS to be Refunded to Consumers     | 31        | -                | -                | 93,649            | 58,483            |
| Other                                      | 32        | 5,649            | 3,601            | 210,913           | 176,373           |
| <b>Non-current</b>                         |           | <b>8,978</b>     | <b>8,883</b>     | <b>6,386,606</b>  | <b>6,910,061</b>  |
| Taxes Payable                              | 27        | -                | -                | 15,123            | 15,123            |
| Loans and Financing                        | 23        | -                | -                | 1,492,823         | 1,561,793         |
| Debentures                                 | 24        | -                | -                | 2,492,802         | 2,970,715         |
| Labor and Social Security Obligations      | 26        | -                | -                | 29,813            | 2,917             |
| Deferred Taxes                             | 17        | -                | -                | 114,674           | 111,200           |
| Regulatory Fees                            | 28        | -                | -                | 95,853            | 81,516            |
| Lease Liabilities                          | 19        | -                | -                | 10,004            | 10,250            |
| Provision for Contingencies                | 29        | 8,978            | 8,883            | 311,289           | 307,482           |
| Employee Benefits                          | 30        | -                | -                | 1,582,798         | 1,579,411         |
| PIS/COFINS to be Refunded to Consumers     | 31        | -                | -                | 241,427           | 269,654           |
| <b>Equity</b>                              | <b>33</b> | <b>4,141,507</b> | <b>3,968,465</b> | <b>4,141,507</b>  | <b>3,968,465</b>  |
| Share Capital                              | 33.1      | 2,480,000        | 2,480,000        | 2,480,000         | 2,480,000         |
| Capital Reserves                           | 33.2      | 316              | 316              | 316               | 316               |
| Profit Reserves                            | 33.2      | 2,548,038        | 2,548,038        | 2,548,038         | 2,548,038         |
| Equity Valuation Adjustment                | 33.4      | (1,231,793)      | (1,231,656)      | (1,231,793)       | (1,231,656)       |
| Retained Earnings                          |           | 173,179          | -                | 173,179           | -                 |
| Reserves available to Shareholders         | 33.3      | 171,767          | 171,767          | 171,767           | 171,767           |
| <b>Total Liabilities and Equity</b>        |           | <b>4,508,269</b> | <b>4,264,776</b> | <b>14,467,453</b> | <b>13,831,031</b> |

**The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.**

## INCOME STATEMENTS

**On March 31, 2026 and March 31, 2025**  
**(Amounts expressed in thousands of reais)**

| Description  | Note      | Parent Company                 |                                | Consolidated                   |                             |
|--|-----------|--------------------------------|--------------------------------|--------------------------------|-----------------------------|
|  |           | 01.01.2026<br>to<br>03.31.2026 | 01.01.2025<br>to<br>03.31.2025 | 01.01.2026<br>to<br>03.31.2026 | 01.01.2025 to<br>03.31.2025 |
| <b>Net Operating Revenue - NOR</b>                                   | <b>34</b> | -                              | -                              | <b>3,498,747</b>               | <b>2,977,531</b>            |
| <b>Cost of Sales / Services Rendered</b>                             | <b>34</b> | -                              | -                              | <b>(2,901,940)</b>             | <b>(2,356,59)9</b>          |
| <b>Gross Profit</b>  |           | -                              | -                              | <b>596,807</b>                 | <b>620,932</b>              |
| <b>Operating Expenses</b>  |           | <b>255,179</b>                 | <b>253,494</b>                 | <b>(165,090)</b>               | <b>(161,922)</b>            |
| Selling Expenses   | 34        | -                              | -                              | (29,213)                       | (28,644)                    |
| Estimated Loss on Doubtful Accounts                                  | 34        | -                              | -                              | (38,073)                       | (69,255)                    |
| General and Administrative Expenses                                  | 34        | (7,473)                        | (7,210)                        | (195,900)                      | (163,737)                   |
| Other Revenues   | 34        | 4,826                          | 4,567                          | 105,326                        | 98,985                      |
| Other Expenses   | 34        | (493)                          | (1,106)                        | (19,993)                       | (16,242)                    |
| Equity Pickup of investees, net of taxes                             | 18        | 258,319                        | 257,243                        | 12,763                         | 16,971                      |
| <b>Result Before Financial Result</b>                                |           | <b>255,179</b>                 | <b>253,494</b>                 | <b>431,717</b>                 | <b>459,010</b>              |
| <b>Financial Result</b>  | <b>34</b> | <b>(3,487)</b>                 | <b>(811)</b>                   | <b>(98,128)</b>                | <b>(81,265)</b>             |
| <b>Result Before Income Tax and Social Contribution</b>              |           | <b>251,692</b>                 | <b>252,683</b>                 | <b>333,589</b>                 | <b>377,745</b>              |
| <b>Income Tax and Social Contribution</b>                            | <b>17</b> | <b>(1,033)</b>                 | -                              | <b>(82,930)</b>                | <b>(125,062)</b>            |
| Current  |           | (1,033)                        | -                              | (97,211)                       | (65,566)                    |
| Deferred   |           | -                              | -                              | 14,281                         | (59,496)                    |
| <b>Net Income for the Period</b>                                     |           | <b>250,659</b>                 | <b>252,683</b>                 | <b>250,659</b>                 | <b>252,683</b>              |
| <b>Earnings per Share Attributable to the Company's Shareholders</b> |           |                                |                                |                                |                             |
| <b>During the Period (expressed in R\$ per share)</b>                |           |                                |                                |                                |                             |
| <b>Basic Earnings Per Share</b>                                      | <b>33</b> |                                |                                |                                |                             |
| Registered Common Shares   |           | 6.1322                         | 6.1817                         | 6.1322                         | 6.1817                      |
| Registered Preferred Shares  |           | 6.7454                         | 6.7999                         | 6.7454                         | 6.7999                      |
| <b>Diluted Earnings per Share</b>                                    | <b>33</b> |                                |                                |                                |                             |
| Registered Common Shares   |           | 6.1322                         | 6.1817                         | 6.1322                         | 6.1817                      |
| Registered Preferred Shares  |           | 6.7454                         | 6.7999                         | 6.7454                         | 6.7999                      |

**The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.**

## STATEMENTS OF COMPREHENSIVE INCOME (LOSS)

On March 31, 2026 and March 31, 2025  
(Amounts expressed in thousands of reais)

| Description  | Note      | Parent Company |                | Consolidated   |                |
|--|-----------|----------------|----------------|----------------|----------------|
|  |           | 03.31.2026     | 03.31.2025     | 03.31.2026     | 03.31.2025     |
| <b>Net Income for the Period</b>                             | <b>34</b> | <b>250,659</b> | <b>252,683</b> | <b>250,659</b> | <b>252,683</b> |
| <b>Other Comprehensive Income (OCI)</b>                      |           | -              | -              | -              | -              |
| <b>Items that will not be reclassified to profit or loss</b> |           |                |                |                |                |
| Remeasurement of Defined Benefit Liabilities, Net of Taxes   | 33.6      | -              | -              | -              | -              |
| <b>Comprehensive Income (loss) for the Period</b>            |           | <b>250,659</b> | <b>252,683</b> | <b>250,659</b> | <b>252,683</b> |

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.

## STATEMENTS OF CHANGES IN EQUITY

On March 31, 2026 and March 31, 2025  
 (Amounts expressed in thousands of reais)

| Description                                   | Note | Share Capital    | Capital Reserve | Legal Reserve  | Profit Retention Reserve | Other Profit Reserves | Equity Valuation Adjustment |                    |                       | Retained Earnings | Total            |
|---|------|------------------|-----------------|----------------|--------------------------|-----------------------|-----------------------------|--------------------|-----------------------|-------------------|------------------|
|   |      |                  |                 |                |                          |                       | Allocated Cost              | Employee Benefits  | Fair Value Adjustment |                   |                  |
|   |      |                  |                 |                |                          |                       | Parent company/Consolidated |                    |                       |                   |                  |
| <b>Balances on December 31, 2025</b>          |      | <b>2,480,000</b> | <b>316</b>      | <b>351,611</b> | <b>2,196,427</b>         | <b>171,767</b>        | <b>11,782</b>               | <b>(1,106,177)</b> | <b>(137,261)</b>      | <b>-</b>          | <b>3,968,465</b> |
| <b>Capital Transactions with Shareholders</b> |      |                  |                 |                |                          |                       |                             |                    |                       |                   |                  |
| Interest on Equity                            | 33.3 | -                | -               | -              | -                        | -                     | -                           | -                  | -                     | (77,617)          | <b>(77,617)</b>  |
| <b>Total Comprehensive Income (loss)</b>      |      |                  |                 |                |                          |                       |                             |                    |                       |                   |                  |
| Net Income for the Period                     | 34   | -                | -               | -              | -                        | -                     | -                           | -                  | -                     | 250,659           | <b>250,659</b>   |
| Realization of the Allocated Cost             | 33.6 | -                | -               | -              | -                        | -                     | (137)                       | -                  | -                     | 137               | -                |
| <b>Balances on March 31, 2026</b>             |      | <b>2,480,000</b> | <b>316</b>      | <b>351,611</b> | <b>2,196,427</b>         | <b>171,767</b>        | <b>11,645</b>               | <b>(1,106,177)</b> | <b>(137,261)</b>      | <b>173,179</b>    | <b>4,141,507</b> |
| <b>Balances on December 31, 2024</b>          |      | <b>2,480,000</b> | <b>316</b>      | <b>315,136</b> | <b>1,958,512</b>         | <b>77,290</b>         | <b>12,339</b>               | <b>(1,035,053)</b> | <b>(137,261)</b>      | <b>-</b>          | <b>3,671,279</b> |
| <b>Capital Transactions with Shareholders</b> |      |                  |                 |                |                          |                       |                             |                    |                       |                   |                  |
| Interest on Equity                            | 33.3 | -                | -               | -              | -                        | -                     | -                           | -                  | -                     | (60,128)          | <b>(60,128)</b>  |
| <b>Total Comprehensive Income (loss)</b>      |      |                  |                 |                |                          |                       |                             |                    |                       |                   |                  |
| Net Income for the Period                     | 34   | -                | -               | -              | -                        | -                     | -                           | -                  | -                     | 252,683           | <b>252,683</b>   |
| Realization of the Allocated Cost             | 33.4 | -                | -               | -              | -                        | -                     | (139)                       | -                  | -                     | 139               | -                |
| <b>Balances on March 31, 2025</b>             |      | <b>2,480,000</b> | <b>316</b>      | <b>315,136</b> | <b>1,958,512</b>         | <b>77,290</b>         | <b>12,200</b>               | <b>(1,035,053)</b> | <b>(137,261)</b>      | <b>192,694</b>    | <b>3,863,834</b> |

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.

## CASH FLOW STATEMENTS - INDIRECT METHOD

On March 31, 2026 and March 31, 2025  
 (Amounts expressed in thousands of reais)

|  | Note | Parent Company   |                  | Consolidated     |                  |
|--|------|------------------|------------------|------------------|------------------|
|  |      | 03.31.2026       | 03.31.2025       | 03.31.2026       | 03.31.2025       |
| <b>Cash Flows from Operating Activities</b>  |      |                  |                  |                  |                  |
| <b>Net Income for the Period</b>   |      | <b>250,659</b>   | <b>252,683</b>   | <b>250,659</b>   | <b>252,683</b>   |
| <b>Adjustments to reconcile profit with cash (Used in) Generated by operating activities</b> |      | <b>(258,044)</b> | <b>(278,840)</b> | <b>403,248</b>   | <b>331,941</b>   |
| Depreciation and Amortization  | 19   | 550              | 553              | 102,386          | 91,200           |
| Loss on disposal of PP&E/Intangible Assets   | 19   | -                | -                | 14,545           | 22,948           |
| Equity Pickup of investees, net of taxes   | 18   | (258,319)        | (257,243)        | (12,763)         | (16,971)         |
| Updating Financial Assets – VNR  | 15   | -                | -                | (14,967)         | (13,832)         |
| Write-off of Indemnity Financial Assets – Concession   | 15   | -                | -                | 267              | 1,485            |
| Interest and Monetary Variations   |      | (1,308)          | (1,554)          | 185,805          | 156,207          |
| Constitution (Reversal) Provision for Contingencies  | 29   | -                | (20,596)         | 913              | (102,230)        |
| Actuarial Expenses   | 30   | -                | -                | 31,481           | 36,563           |
| PIS/COFINS Credit Depreciation Right of Use Assets   | 19   | -                | -                | 187              | 92               |
| Derivative Financial Instruments/Mark-to-Market  | 25   | -                | -                | 607              | (11,790)         |
| Estimated Losses on Doubtful Accounts  |      | -                | -                | 38,073           | 69,255           |
| Update/Return Interest/Grant Bonus/Pery Power Plant Indemnification                          | 34.1 | -                | -                | (26,216)         | (26,048)         |
| Income Tax and Social Contribution Expenses  |      | 1,033            | -                | 82,930           | 125,062          |
| <b>(Increase) Decrease in Assets</b>   |      | <b>(4,167)</b>   | <b>29,469</b>    | <b>(469,678)</b> | <b>(357,169)</b> |
| Accounts Receivable  | 9    | -                | -                | (214,843)        | (566,038)        |
| Taxes Recoverable  |      | (1,035)          | 8,143            | (80,462)         | (20,158)         |
| Court Deposits   |      | (3,305)          | 21,155           | (3,916)          | 55,744           |
| Financial Assets (Sectorial, Grant Bonus)  |      | -                | -                | (116,128)        | 197,379          |
| Other Variations in Assets   |      | 173              | 171              | (54,329)         | (24,096)         |
| <b>Increase (Decrease) in Liabilities</b>  |      | <b>(4,036)</b>   | <b>(12,478)</b>  | <b>295,486</b>   | <b>(53,275)</b>  |
| Suppliers  |      | 63               | (781)            | 226,085          | 18,261           |
| Labor and Social Security Obligations  |      | (2)              | 101              | 41,409           | (2,419)          |
| Taxes Payable  |      | (6,145)          | (11,753)         | 112,848          | 83,312           |
| Sectorial Financial Liabilities  |      | -                | -                | (84,695)         | (24,390)         |
| Regulatory Fees  |      | -                | -                | (6,223)          | 6,221            |
| PIS/COFINS to be Refunded to Consumers   |      | -                | -                | (384)            | (464)            |
| Employee Benefits  |      | -                | -                | (28,094)         | (49,785)         |
| Itaipu Bonus   |      | -                | -                | -                | (52,589)         |
| Other Variations in Liabilities  |      | 2,048            | (45)             | 34,540           | (31,422)         |
| Interest Paid  | 24.7 | (4)              | (4)              | (134,110)        | (87,961)         |
| Income Tax and Social Contribution Paid  |      | (4,203)          | (460)            | (106,747)        | (55,019)         |
| <b>Net Cash Flow from (Used in) Operating Activities</b>                                     |      | <b>(19,795)</b>  | <b>(9,630)</b>   | <b>238,858</b>   | <b>31,200</b>    |
| <b>Net Cash Flow from Investing Activities</b>   |      |                  |                  |                  |                  |
| PP&E Additions   | 19   | -                | -                | (1,450)          | (7,388)          |
| Intangible Assets Additions  |      | -                | -                | (49)             | -                |
| Contract Assets Additions  | 15   | -                | -                | (345,265)        | (238,349)        |
| Dividends and IOE Received   |      | 20,021           | 11,677           | 5,053            | 1,738            |
| <b>Net Cash Flow from (Used in) Investing Activities</b>                                     |      | <b>20,021</b>    | <b>11,677</b>    | <b>(341,711)</b> | <b>(243,999)</b> |
| <b>Cash Flows from Financing Activities</b>  |      |                  |                  |                  |                  |
| Income from Loans and Financing  | 23   | -                | -                | 80,147           | -                |
| Payment of Loans and Financing   | 23   | -                | -                | (69,382)         | (218)            |
| Amortization of Derivatives  | 25   | -                | -                | (38,468)         | (10,653)         |
| Payment of Debentures  | 24   | -                | -                | -                | (38,372)         |
| Lease Liability Payment  | 20   | (55)             | (61)             | (1,632)          | (2,117)          |
| <b>Net Cash from (Used in) Financing Activities</b>  |      | <b>(55)</b>      | <b>(61)</b>      | <b>(29,335)</b>  | <b>(51,360)</b>  |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                  |      | <b>171</b>       | <b>1,986</b>     | <b>(132,188)</b> | <b>(264,159)</b> |
| <b>Opening Balance of Cash and Cash Equivalents</b>  | 8    | <b>77,708</b>    | <b>96,878</b>    | <b>418,813</b>   | <b>1,019,482</b> |
| <b>Closing Balance of Cash and Cash Equivalents</b>  | 8    | <b>77,879</b>    | <b>98,864</b>    | <b>286,625</b>   | <b>755,323</b>   |
| <b>Change in Cash and Cash Equivalents</b>   |      | <b>171</b>       | <b>1,986</b>     | <b>(132,188)</b> | <b>(264,159)</b> |

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.

## VALUE ADDED STATEMENTS

On March 31, 2026 and March 31, 2025  
 (Amounts expressed in thousands of reais)

| Description                                  | Note      | Parent Company   |                  | Consolidated       |                    |
|--|-----------|------------------|------------------|--------------------|--------------------|
|  |           | 03.31.2026       | 03.31.2025       | 03.31.2026         | 03.31.2025         |
| <b>Revenues</b>                              | <b>34</b> | <b>6,149</b>     | <b>5,838</b>     | <b>5,624,413</b>   | <b>4,678,234</b>   |
| Revenue from Contracts with Customers        |           | -                | -                | 5,200,996          | 4,392,608          |
| Revenues from the Construction of Own Assets |           | -                | -                | 346,727            | 245,737            |
| Other Revenues                               |           | 6,149            | 5,838            | 114,763            | 109,144            |
| Estimated Losses on Doubtful Accounts - ECL  |           | -                | -                | (38,073)           | (69,255)           |
| <b>Inputs Acquired from Third Parties</b>    | <b>34</b> | <b>(2,221)</b>   | <b>(2380)</b>    | <b>(2,928,984)</b> | <b>(2,419,266)</b> |
| Cost of Goods and Services Sold              |           | -                | -                | (2,468,168)        | (2,076,057)        |
| Materials, Energy, Third Party Services      |           | (2,221)          | (2380)           | (460,816)          | (343,209)          |
| <b>Gross Value Added</b>                     |           | <b>3,928</b>     | <b>3,458</b>     | <b>2,695,429</b>   | <b>2,258,968</b>   |
| Depreciation, Amortization                   |           | (550)            | (553)            | (102,573)          | (91,291)           |
| <b>Net Value Added Produced</b>              |           | <b>3,378</b>     | <b>2,905</b>     | <b>2,592,856</b>   | <b>2,167,677</b>   |
| <b>Value Added Received in Transfer</b>      |           | <b>263,423</b>   | <b>263,500</b>   | <b>261,284</b>     | <b>201,126</b>     |
| Equity Pickup of investees                   | 18        | 258,319          | 257,243          | 12,763             | 16,971             |
| Financial Revenues                           | 34        | 5,104            | 6,257            | 248,360            | 183,851            |
| Other Revenues                               |           | -                | -                | 161                | 304                |
| <b>Total Value Added to Distribute</b>       |           | <b>266,801</b>   | <b>266,405</b>   | <b>2,854,140</b>   | <b>2,368,803</b>   |
| <b>Distribution of Value Added</b>           |           |                  |                  |                    |                    |
| <b>Personnel</b>                             | <b>26</b> | <b>(4,724)</b>   | <b>(4,839)</b>   | <b>(317,810)</b>   | <b>(228,017)</b>   |
| Direct Compensation                          |           | (4,207)          | (4,362)          | (231,305)          | (143,554)          |
| Benefits                                     |           | (222)            | (222)            | (78,080)           | (75,721)           |
| FGTS   |           | (295)            | (255)            | (8,425)            | (8,742)            |
| <b>Taxes, Fees and Contributions</b>         | <b>27</b> | <b>(11,270)</b>  | <b>(8,398)</b>   | <b>(1,952,646)</b> | <b>(1,635,778)</b> |
| Federal                                      |           | (10,752)         | (7,891)          | (1,198,883)        | (958,263)          |
| State  |           | -                | -                | (750,650)          | (674,315)          |
| Municipal                                    |           | (518)            | (507)            | (3,113)            | (3,200)            |
| <b>Remuneration on Third Party Capital</b>   | <b>34</b> | <b>(148)</b>     | <b>(485)</b>     | <b>(333,025)</b>   | <b>(252,325)</b>   |
| Interest                                     |           | (148)            | (481)            | (330,608)          | (249,497)          |
| Rentals                                      |           | -                | (4)              | (2,417)            | (2,828)            |
| <b>Return on Equity</b>                      | <b>33</b> | <b>(250,659)</b> | <b>(252,683)</b> | <b>(250,659)</b>   | <b>(252,683)</b>   |
| Interest on Equity - IOE                     |           | (77,617)         | (60,128)         | (77,617)           | (60,128)           |
| Retained Earnings for the Period             |           | (173,042)        | (192,555)        | (173,042)          | (192,555)          |
| <b>Value Added Distributed</b>               |           | <b>(266,801)</b> | <b>(266,405)</b> | <b>(2,854,140)</b> | <b>(2,368,803)</b> |

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements.

## **EXPLANATORY NOTES TO THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

**Periods ended March 31, 2026 and December 31, 2025**  
**(Amounts expressed in thousands of reais, unless otherwise indicated)**

### **1. OPERATIONAL CONTEXT**

Centrais Elétricas de Santa Catarina S.A. (Celesc, Company or Parent Company, and together with its wholly-owned subsidiaries, the Group) is a publicly-held, mixed-capital company with its head office at Avenida Itamarati, nº 160, bairro Itacorubi, CEP: 88.034-900, Florianópolis/SC, Brazil.

It was founded by the State Decree 22 on December 09, 1955. On September 29, 2006, following the unbundling process, the activities of energy distribution and generation were passed on to its subsidiaries Celesc Distribuição and Celesc Geração, respectively, which were set up as closely held corporations, as authorized by Santa Catarina State Law 13,570/2005.

Its shares are traded on Level 2 of Corporate Governance at B3 S.A. - Brasil, Bolsa, Balcão, in São Paulo.

The majority shareholder is the State of Santa Catarina, which holds 50.18% of the Company's common shares, corresponding to 20.20% of the total capital. The Authorized Capital in its bylaws is R\$2.60 billion, with subscribed and paid-in capital of R\$2.48 billion, represented by 38,571,591 registered shares, with no par value, of which 40.26% are common shares with voting rights and 59.74% are preferred shares, also registered, with no voting rights.

Celesc's main activities, together with those of its subsidiaries and affiliates, are the distribution, generation, retail and wholesale of electricity.

### **2. EQUITY INTERESTS**

#### **2.1. Celesc Distribuição S.A. – Celesc D**

On July 22, 1999, Concession Contract 56 was signed for the distribution of electricity, which regulated the operation of public electricity distribution services and was valid until July 07, 2015.

On December 09, 2015, Celesc D signed the 5th Amendment to Concession Contract 56/99, extending the concession for another 30 years, until 2045.

Celesc D, a wholly-owned subsidiary of the company, operates in the electricity distribution segment, serving all or part of 285 municipalities, with a total of 3,616,763 consumer units. Of these, 264 municipalities are included in the distributor's concession contract (263 in Santa Catarina and 1 in Paraná), while 21 municipalities are served on a precarious basis, located in the concession areas of other distributors (17 in Santa Catarina and 4 in Paraná). According to ANEEL regulations, precarious service is provided for reasons of technical and economic convenience, due to the lack of a network from the incumbent concessionaire.

In addition, Celesc D is responsible for supplying electricity to 4 distribution concessionaires and 20 permissionaires, which operate in municipalities in Santa Catarina not served by Celesc D.

#### **2.2. Celesc Geração S.A. - Celesc G**

Celesc G is a wholly-owned subsidiary of the company and operates in the electricity generation segments, through the operation, maintenance, sale and expansion of its own generation facilities and participation in generation projects in partnerships with private investors.

On March 31, 2026, the Company has its own generating park consisting of thirteen hydroelectric plants, all in commercial operation. It also has nine solar photovoltaic projects in commercial operation under the Remote Distributed Generation model. All are located in the state of Santa Catarina.

Celesc G holds minority stakes in three other hydroelectric power generation projects developed in partnership with private investors, in the form of Special Purpose Entities (SPEs), all of which are already in commercial operation. These plants are also located in the State of Santa Catarina.

Celesc G's total installed capacity, in commercial operation, is 139.01MW, of which 130.27MW is its own, of which 116.27MW is from hydroelectric sources and 14MW from solar sources, and 8.74MW is from the generator park established with partners, already proportionally adjusted to Celesc G's shareholding in these ventures.

All the hydroelectric power plants in the company's own generating park and in partnership participate in the Energy Reallocation Mechanism (MRE), a system for sharing hydrological risks in which the participating plants transfer surplus energy to the plants that have generated less than their physical guarantee.

Celesc G has a Generation Operation Center - GOC, which is responsible for the supervision, monitoring and centralized and remote operation of its generating plants. The GOC operates and supervises the entire generating plant, in shifts that cover 24 hours a day, seven days a week.

### a) Own Generating Park in Commercial Operation - 100% Celesc G

| Power Plants        | Location              | End of Concession Term | Installed Capacity (MW) | Physical Guarantee (MW) | Physical Guarantee in Quotas |
|---------------------|-----------------------|------------------------|-------------------------|-------------------------|------------------------------|
| Pery HPP            | Curitibanos/SC        | 07/07/2054             | 30.00                   | 14.08                   | 100%                         |
| Palmeiras HPP       | Rio dos Cedros/SC     | 11/09/2053***          | 24.60                   | 16.70                   | 70%                          |
| Bracinho HPP        | Schroeder/SC          | 11/09/2053***          | 15.00                   | 8.80                    | 70%                          |
| Garcia HPP          | Angelina/SC           | 01/06/2053***          | 8.92                    | 7.10                    | 70%                          |
| Cedros HPP          | Rio dos Cedros/SC     | 11/09/2053***          | 8.40                    | 6.75                    | 70%                          |
| Salto Weissbach HPP | Blumenau/SC           | 11/09/2053***          | 6.28                    | 3.99                    | 70%                          |
| Celso Ramos SHPP    | Faxinal dos Guedes/SC | 06/03/2039***          | 13.92                   | 6.77                    | (**)                         |
| Caveiras HGP        | Lages/SC              | (*)                    | 3.83                    | 2.77                    | (**)                         |
| Ivo Silveira HGP    | Campos Novos/SC       | (*)                    | 2.60                    | 2.03                    | (**)                         |
| Rio do Peixe HGP    | Videira/SC            | (*)                    | 0.52                    | 0.50                    | (**)                         |
| Pirai HGP           | Joinville/SC          | (*)                    | 0.78                    | 0.45                    | (**)                         |
| São Lourenço HGP    | Mafra/SC              | (*)                    | 0.42                    | 0.22                    | (**)                         |
| Maruim HGP          | São José/SC           | (*)                    | 1.00                    | 0.65                    | (**)                         |
| <b>Total</b>        |                       |                        | <b>116.27</b>           | <b>70.81</b>            |                              |

(\*) Power plants with an installed capacity of less than 5 MW are exempt from the concession requirement (Federal Law 13,360/2016).

(\*\*) Not applicable.

(\*\*\*) Authorizing Resolution 16,467/2025 granted an extension to the concession period of the plants listed.

### b) Photovoltaic Solar Generating Park - 100% Celesc G

| Remote PPP DG            | Location             | Entry into Commercial Operation | Installed Capacity (MW) |
|--------------------------|----------------------|---------------------------------|-------------------------|
| Lages I PPP              | Lages/SC             | Feb/2023                        | 1.00                    |
| Campos Novos I PPP       | Campos Novos/SC      | Sep/2023                        | 1.00                    |
| São José do Cedro PPP    | São José do Cedro/SC | Dec/2023                        | 2.50                    |
| Lages II PPP             | Lages/SC             | Jun/2024                        | 1.00                    |
| Modelo PPP               | Modelo/SC            | Sep/2024                        | 2.50                    |
| Videira PPP              | Videira/SC           | Oct/2024                        | 1.00                    |
| Capivari de Baixo/SC PPP | Capivari de Baixo/SC | Jun/2025                        | 3.00                    |
| Modelo II PPP            | Modelo/SC            | Oct/2025                        | 1.00                    |
| Modelo III PPP           | Modelo/SC            | Oct/2025                        | 1.00                    |
| <b>Total</b>             |                      |                                 | <b>14.00</b>            |

### c) Water Source Generating Park with Minority Participation

The results of Celesc G's stakes in other ventures are accounted for in the Group through equity pickup.

| Power Plants | Location | End of Concession | Installed Capacity (MW) | Physical Guarantee | Celesc G Participation | Equivalent Installed | Equivalent Physical |
|--------------|----------|-------------------|-------------------------|--------------------|------------------------|----------------------|---------------------|
|--------------|----------|-------------------|-------------------------|--------------------|------------------------|----------------------|---------------------|

|                   |                | Term         | (MW)         |              | Capacity | Guarantee   |             |
|-------------------|----------------|--------------|--------------|--------------|----------|-------------|-------------|
|                   |                |              |              |              | (MW)     | (MW)        |             |
| Rondinha SHPP***  | Passos Maia/SC | 10/02/2045*  | 9.60         | 5.48         | 32.5%    | 3.12        | 1.78        |
| Xavantina SHPP    | Xanxerê/SC     | 04/28/2046*  | 6.08         | 3.54         | 40.0%    | 2.43        | 1.42        |
| Garça Branca SHPP | Anchieta/SC    | 07/18/2048** | 6.50         | 3.44         | 49.0%    | 3.19        | 1.69        |
| <b>Total</b>      |                |              | <b>22.18</b> | <b>12.46</b> |          | <b>8.74</b> | <b>4.89</b> |

(\*) Authorizing Resolution 16,467/2025 granted an extension to the concession period of the plants listed.

(\*\*) Homologatory Resolution 3,439/2025 granted an extension to the concession period of the plant listed.

(\*\*\*) Disposal processes, as per the notice to the market sent on 01.22.2026 (Note 12).

## 2.2.1. Expansion Projects for Own Park Plants

### a) Expansion of Caveiras HGP

Caveiras HGP, which has been in operation since 1949, is located in the municipality of Lages/SC and has an installed capacity of 3.83 MW. The expansion project includes a new generation circuit, including an approach channel, water intake, penstock and powerhouse with two new single Francis turbine generating units. With the extension, the plant will reach an installed capacity of 9.4 MW.

The project has already received the Executive Summary Adequacy Registration Order (DRS-SHPP) 1,102/2022, as well as the Environmental Installation License (EIL), issued by the Santa Catarina Environmental Institute (IMA).

The electricity generated by the expansion project was sold on the regulated market through the 2025/A-5 New Energy Auction, at a current rate of R\$402.77/MWh for a 20-year term. The rest of the project's energy will be sold on the open market.

On March 25, 2026, the Ministry of Mines and Energy (MME), through Ordinance SNTEP/MME 3,118, issued the Grant for the expansion project, allowing the implementation of the enterprise.

### b) Expansion of Salto Weissbach HPP

The Salto Weissbach Power Plant, located in the municipality of Blumenau/SC, has 6.28 MW of installed power and has been in operation since 1914. The expansion project includes a new adductor circuit, parallel to the existing one, and the construction of a new powerhouse with two generating units of 11.5 MW each, which will increase the current power by 23 MW, bringing the total installed capacity to 29.28 MW.

As the plant operates under the quota system, the regulatory procedures for approving the Expansion Project follow PRORET 12.4 Expansions in Generation Facilities and Ministerial Order 418/2013 of the Ministry of Mines and Energy (MME). On March 04, 2026, the Ministry of Mines and Energy (MME), through Ordinance 903, issued the Grant for the expansion project, allowing the implementation of the enterprise.

Through the Ordinance, the following were defined: (i) the Generation Asset Management Cost related to the expansion (GAG Expansion - initial) in the amount of R\$43.7 million/year, as of the base date of October 01, 2025; and (ii) the Initial Tariff for the GAG Expansion at R\$403.87/MWh, considering the addition of 12.36 average MW of physical guarantee as of the base date of October 01, 2025.

The Company already has financing in place with the Brazilian Development Bank (BNDES).

### c) Expansion of the Cedros Power Plant and Construction of the Pinhal HGP

The Cedros Power Plant, located in the municipality of Rio dos Cedros, has an installed capacity of 8.4 MW and has been in operation since 1949. Studies conducted in 2010 identified the potential to expand power generation by installing a new generating unit at the existing powerhouse, as well as the possibility of harnessing energy at the Pinhal dam, which is part of the plant complex. However, at the time, the project did not move forward due to uncertainties surrounding the expiration of the concessions.

In 2023, a review of the hydrological studies and hydro-energy analyses was commissioned, which confirmed the feasibility of constructing an HGP at the Pinhal dam with an installed capacity of 400 kW — a Kaplan-type generating unit — as well as the installation of a new 10.2 MW generating unit in the

powerhouse of the Cedros Plant.

In 2025, work began on finalizing the project's basic design, with completion expected in 2026; this phase will provide the basis for the assessments and approvals required to implement the expansion.

#### **d) Expansion of the Palmeiras Power Plant, through the construction of the Rio Bonito HGP**

The Palmeiras Power Plant, located in the municipality of Rio dos Cedros, has an installed capacity of 24.6 MW and has been in operation since 1963. Its complex includes the Rio Bonito dam, which regulates the river's flow.

Studies initiated in 2010 evaluated the expansion of the complex through the motorization of the dam's water flow, but the results were not deemed feasible at the time. In 2023, the hydrological and hydroelectric studies were reviewed, and in 2024 the basic design was finalized.

In 2025, the studies conducted and the project design, including the power generation study and the overall layout of the project, resulted in a configuration with an installed capacity of 0.50 MW for the project.

The next steps involve environmental and regulatory proceedings aimed at enabling the construction of the plant's expansion.

#### **(f) Acquisition of SHPP Project**

In 2025, the Company acquired the Canoas Small Hydroelectric Power Plant (SHPP) project, to be implemented between the municipalities of Curitiba and São José do Cerrito, in the Santa Catarina Highlands, with a planned installed capacity of 30 MW and an estimated investment of approximately R\$300.0 million.

The enterprise, acquired from the Norwegian multinational Statkraft Energias Renováveis, will operate in cascade with the Pery Power Plant, also operated by the Company, which will allow for coordinated operations between the assets, optimizing generation and maintenance costs, and strengthening operational safety.

The project already holds the Preliminary Environmental License (LAP), issued by the Santa Catarina Environmental Institute (IMA), and the Registration and Selection Document (DRS-SHPP), granted by the Brazilian Electricity Regulatory Agency (ANEEL).

The consolidation of the Basic Project and the studies to obtain the Environmental Installation License (EIL) were initiated in the first quarter of 2026.

### **2.2.2. Divestiture of Non-Controlling Interest**

#### **(a) Sale of Companhia Energética Rondinha S.A.**

Celesc G held a 32.5% equity interest in Companhia Energética Rondinha S.A., an electricity generation company through the Rondinha Small Hydroelectric Power Plant (SHPP), located in Passos Maia/SC, with 9.6 MW of installed capacity. The investment is accounted for in the Group using the equity method.

As per the Notice to the Market dated January 22, 2026, Celesc's Board of Directors approved the divestiture of its equity interest in the generation company. The decision stems from a proposal presented by Fundo de Investimento em Participações em Infraestrutura – FIP Pirineus, Celesc Geração's partner in said company and holder of 67.50% of its capital stock.

### **2.2.3. New Business**

#### **Expansion of the Eletroposto network**

The Celesc Eletroposto project, developed by Celesc D, a subsidiary of the Celesc Group, as part of ANEEL's Research and Development (R&D) Program, represents the largest initiative to provide public charging stations for electric vehicles in the state of Santa Catarina.

The project, which began in 2015, had as its main result the creation of the Santa Catarina Electricity Corridor, which covers more than 1,500 km across the State of Santa Catarina with electric vehicle charging stations.

In addition, it culminated in the development of a strategy for managing demand at charging stations, incorporating the use of renewable energy, and a business model for offering electric vehicle charging services.

The electricity corridor implemented in the early phases of the project includes 38 stations spread across 28 municipalities.

### 2.3. Other Interests of the Parent Company

| Investments   | Classification    | Description  | Recognition   | Interest in Total Capital |
|---|-------------------|--|---|---------------------------|
| Companhia de Gás de Santa Catarina S.A. – SCGÁS           | Joint Venture     | Concession to operate natural gas distribution services. The contract was signed on March 28, 1994 and is valid for 50 years (2044).                                     | Equity Pickup   | 17%                       |
| Empresa Catarinense de Transmissão de Energia S.A. – ECTE | Affiliate         | Concession to operate transmission lines. It has an electricity transmission concession agreement 088/2000, valid for 30 years (2030).                                   | Equity Pickup   | 30.88%                    |
| Dona Francisca Energética S.A. – DFESA                    | Affiliate         | Independent electricity producer. It has Concession Agreement 188/98, valid for 39 years (2037).   | Equity Pickup   | 23.03%                    |
| Companhia Catarinense de Água e Saneamento – Casan        | Equity Instrument | Joint-stock publicly held company, controlled by the Government of the State of Santa Catarina, for the operation of sanitary sewage and drinking water supply services. | Fair Value Through Other Comprehensive Income - FVTOCI. | 9.50%                     |

### 2.4. Regulatory and Tax Matters

#### 2.4.1. Tax Reform

Constitutional Amendment 132/2023 established the Tax Reform on consumption, providing for the gradual replacement of current taxes (ICMS, ISS, IPI, PIS, and COFINS) with the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS), in addition to the creation of the Excise Tax (IS). The transition to the new model will occur gradually between the 2026 and 2033 fiscal years, in accordance with the regulations initiated by Federal Supplementary Law 214/2025.

The Company has been monitoring the regulatory evolution of the Tax Reform and evaluating its possible impacts on operations, systems, and processes. In this context, during the period, the CBS and IBS regulations were published, whose common rules show substantially convergent wording. Despite the issuance of these regulations, there were no changes to the criteria adopted by the Company for the identification and disclosure of material information related to the Tax Reform.

As of the closing date of this quarter, it is not possible to reliably measure the financial effects of the Tax Reform on the Company's financial position, results of operations, and cash flows, due to the current stage of regulation and the remaining uncertainties. Any impacts will be recognized and disclosed in due course, as further regulatory definition is achieved.

## 2.4.2. Celesc D's Regulatory Environment

The electricity sector in Brazil is regulated by the Federal Government, acting through the Ministry of Mines and Energy - MME, which has exclusive authority over the electricity sector. The regulatory policy for the sector is defined by the Brazilian Electricity Regulatory Agency - ANEEL.

### a) Annual Tariff Adjustment – ATA for 2025

The Celesc D's Annual Tariff Adjustment came into effect on 22 August 2025. This adjustment resulted in an average effect of 13.53% on the tariffs applied to consumers, 15.80% on average for high-voltage consumers and 12.41% on average for low-voltage consumers.

The following table details the composition of the items in the 2024 and 2025 tariff adjustments:

| Participation in the 2025 Tariff Adjustment<br>(ANEEL Homologatory Resolution 3,511/2025) |                        |               | Participation<br>in the 2024<br>Tariff<br>Adjustment |
|---|------------------------|---------------|--|
| Portion A   | Sector Charges         | 7.86%         | -1.21%   |
|   | Transmission Costs     | 0.72%         | -2.72%   |
|   | Energy Purchase        | 1.30%         | 0.78%  |
|   | Irrecoverable Revenues | 0.09%         | 0.03%  |
|   | <b>Total Portion A</b> | <b>9.97%</b>  | <b>-3.12%</b>  |
| Portion B   | <b>Total Portion B</b> | <b>1.04%</b>  | <b>0.55%</b>   |
| <b>Economic Adjustment (IRT), considering the RTE tariff variation</b>                    |                        | <b>11.01%</b> | <b>-2.57%</b>  |
| Financial Components of the Current Process   |                        | 0.41%         | -1.07%   |
| Removal of Financial Components from the Previous Process                                 |                        | 2.11%         | 6.66%  |
| <b>Average Effect to be perceived by consumers</b>  |                        | <b>13.53%</b> | <b>3.02%</b>   |

### b) Tariff Flags

The tariff flag system, established by ANEEL, signals potential increases in energy bills based on power generation conditions, allowing for the dynamic adjustment of power generation costs.

From January to March 2026, due to favorable power generation conditions, the tariff flag was green, i.e. there was no increase in the energy bill.

The amounts from the Tariff Flag Resources (CCRBT), passed on to Celesc D by the regulatory agency for the first quarter of 2026, totaled R\$4.9 million, net (R\$9.8 million in receivables against R\$4.9 million paid).

### (c) Provisional Measures 1,300 and 1,304

In 2025, Provisional Measures 1,300 and 1,304 were published, subsequently converted into Laws 15,235 and 15,269, introducing modernization measures for the electricity sector with relevant regulatory and operational impacts.

Among the main changes, the expansion of the Social Electricity Tariff stands out, providing free electricity for low-income families with consumption below 80 kWh/month, in addition to the exemption from CDE quotas for certain consumers registered in the CadÚnico (Unified Registry), effective as of January 01, 2026. Topics related to the opening of the free energy market, energy storage, and curtailment were also addressed, the implementation of which depends on supplementary regulation. At the same time, Bill 2,987/2015 advanced with discussions on energy storage and compensation for supply interruptions.

Law 15,269/2025 established the gradual opening of the free market for Group B (Low Voltage) consumers, within 24 months for commercial and industrial consumers and within 36 months for other consumers. The law also created the figure of the Provider of Last Resort and defined mechanisms for sharing the financial effects of consumer migration to the free market. Additionally, more restrictive rules were introduced for self-production by equivalence, preserving vested rights already registered with the CCEE. Regarding tariff subsidies, the legislation limited the granting of discounts related to incentivized sources for new free consumers and established a cap for certain CDE subsidies, updated by the IPCA, providing for a proportional reduction of benefits if the limits are exceeded.

#### **(d) Distributed Generation – ANEEL Regulatory Resolution 1,114/2025**

The Electricity Compensation System (SCEE) refers to the active energy injected into the distribution network by consumer units holding distributed microgeneration or minigeneration (MMGD). This energy is provided to the distributor as a gratuitous loan, generating energy credits that can be offset in the future against the active electricity consumption of the respective consumer units participating in the system.

In this context, the distributor's obligation is related to the future provision of energy equivalent to that previously injected, in accordance with the current sector regulations established by ANEEL.

Starting in 2024, with the opening of ANEEL Public Consultation 09/2024, alternatives for the tariff treatment of injected and non-offset energy were evaluated. The process resulted in ANEEL Regulatory Resolution 1,114/2025, which established that energy injected by consumers with distributed micro and minigeneration (MMGD) and not offset will be deducted from the energy required from the distributor, starting from the 2025 tariff processes, considering July 2024 as the cutoff date.

The defined treatment does not alter the commercial relationship with consumers, maintaining the validity of the credits for up to 60 months, which must be offset or reverted to tariff modicity, pursuant to REN 1,000/2021 and Law 14,300/2022. ANEEL is also expected to issue supplementary regulations regarding the accounting treatment of credits existing prior to the new methodology.

#### **e) Regulatory Remuneration Base – RRB**

The remuneration of electricity distributors occurs through the Regulatory Remuneration Base (RRB), defined by ANEEL during Periodic Tariff Review (PTR) processes. In these processes, prudent investments made by the concessionaire in the provision of distribution services are recognized.

In the case of Celesc D, the last PTR cycle took place on August 22, 2021, at which time the investments made and recorded through February 2021 were considered for the purpose of composing the RRB.

Thus, the investments made from March 2021 to February 2026 will be subject to regulatory evaluation and are expected to be incorporated into the Regulatory Remuneration Base (BRR) in the next PTR process, which will take place on August 22, 2026.

Accordingly, throughout fiscal year 2026, a significant portion of the investments made by the Company will gain tariff recognition in the next review cycle.

Once recognized by the regulator, the assets become part of the Regulatory Remuneration Base and are remunerated through the application of the Weighted Average Cost of Capital (WACC), as well as the Regulatory Reintegration Quota (QRR), which corresponds to the recovery of invested capital over the assets' regulatory useful life.

In this context, the incorporation of investments made during the period between review cycles tends to significantly expand Celesc D's Regulatory Remuneration Base in the 2026 tariff process, reflecting the expansion and modernization of the distribution infrastructure and contributing to the financial and economic sustainability of the concession.

### **2.4.3. Celesc G's Regulatory Environment**

#### **a) Adjustment of Annual Generation Revenue - RAG**

On July 22, 2025, ANEEL, by means of Homologatory Resolution 3,506, approved the Annual Generation Revenues - RAGs of the hydroelectric plants under the quota regime for the 2025/2026 cycle, under the terms of Federal Law 12,783/2013. The new RAG is effective from July 01, 2025 to June 30, 2026.

In the RAG to be received by Pery HPP, R\$10.5 million refers to the indemnification of the portion of investments in reversible assets not depreciated at the end of its previous concession period.

The RAGs established for the plants owned by Celesc G, which should be charged monthly, are:

| <b>Power Plants</b> | <b>Annual Revenue<br/>(R\$/thousand)<br/>Cycle 2025/2026</b> | <b>Annual Revenue<br/>(R\$/thousand)<br/>Cycle 2024/2025</b> |
|---------------------|--|--|
| Pery HPP            | 30,016   | 28,643   |
| Garcia HPP          | 14,244   | 13,512   |
| Bracinho HPP        | 18,394   | 17,446   |
| Cedros HPP          | 13,459   | 12,264   |
| Palmeiras HPP       | 28,867   | 26,121   |
| Salto HPP           | 9,524  | 8,884  |

### 3. PREPARATION BASIS

The preparation basis applied in these Individual and Consolidated Interim Financial Statements are described below:

#### 3.1. Declaration of Conformity

The Individual and Consolidated Interim Financial Statements have been prepared in accordance with Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as accounting practices adopted in Brazil issued by the Accounting Pronouncements Committee (CPC), and approved by the Brazilian Securities and Exchange Commission (CVM) and the Federal Accounting Council (CFC). They should be read in conjunction with the Group’s most recent individual and consolidated annual Financial Statements for the fiscal year ended December 31, 2025, previously disclosed.

The Value Added Statement, required by Brazilian corporate law, is presented in its form and content in accordance with the criteria defined in Technical Pronouncement CPC 09 (R1) - Value Added Statement, as supplementary information for IFRS purposes.

Management affirms that all the relevant information in the Individual and Consolidated Interim Financial Statements, and only this information, is being disclosed, and that it corresponds to the information used by management.

The Individual and Consolidated Interim Financial Statements were approved by the Company's Board of Directors on May 14, 2026. This information complies with the requirement of item 17 of Technical Pronouncement CPC 24, which deals with subsequent events and is in Exhibit "A" of CVM Resolution 105, of May 20, 2022.

#### 3.2. Functional Currency and Presentation Currency

The Individual and Consolidated Interim Financial Statements are presented in Brazilian reais, which is the functional currency of all Group entities, and all amounts are rounded to thousands of reais, unless otherwise indicated.

#### 3.3. Critical Accounting Estimates and Judgments

In preparing these Individual and Consolidated Interim Financial Statements, management has used judgments, estimates and assumptions that influence the application of the accounting policies of Celesc and its subsidiaries. Actual results may differ from these estimates, which are continually revised. Revisions to estimates are recognized prospectively. Accounting estimates and judgments are based on historical experience and other factors, including expectations of future events, considered reasonable in the circumstances.

Information regarding critical accounting judgments and estimates applied to these Individual and Consolidated Interim Financial Statements is the same as that applied to the Individual and Consolidated Annual Financial Statements for the fiscal year ended December 31, 2025, and, therefore, should be read in conjunction.

## 4. MATERIAL ACCOUNTING POLICIES

The basis of preparation and material accounting policies are the same as those used in the preparation of the Individual and Consolidated Annual Financial Statements for the year ended December 31, 2025, published on March 20, 2026, contemplating the adoption of accounting pronouncements effective as of January 01, 2026, with the exception of that described in section 4.2.1.

### 4.1. Basis of Measurement

The Individual and Consolidated Interim Financial Statements have been prepared on a historical cost basis, with the exception of:

- derivative financial instruments measured at fair value;
- non-derivative financial instruments designated at fair value through profit or loss measured at fair value;
- net assets or liabilities of a defined benefit plan recognized in other comprehensive income (FVTOCI).

### 4.2. Accounting Policies, Changes in Estimates and Error Correction

Technical pronouncement CPC 23/IAS 8, which deals with accounting policies, changes in estimates and rectification of errors, establishes that adjustments or errors can occur in the recording, measurement, presentation or disclosure of elements of the financial statements. It also establishes that the entity must correct material errors from previous periods retrospectively in the first set of financial statements authorized for publication after the discovery of such errors, defining as one of the alternatives the restatement of comparative figures for the previous period presented in which the error occurred.

#### 4.2.1. Reclassification of the Balance Sheet Comparative Figures

The Company continually reviews the way in which its financial statements are presented and disclosed, with the aim of constructing them in an appropriate manner and in line with the applicable rules in force.

Upon a more detailed analysis, specifically for the preparation of the Parent Company and Consolidated Balance Sheets, and considering the joint interpretation of Technical Pronouncements CPC 15 (R1) – Business Combinations, CPC 18 (R2) – Investments in Associates and Subsidiaries, and CPC 04 (R1) – Intangible Assets, a need was identified, for better disclosure purposes, to reclassify the goodwill paid on the acquisition of the equity interest in ECTE – Empresa Catarinense de Transmissão de Energia S.A. from Intangible Assets to Investments under Non-Current Assets. This ensures proper comparison with the corresponding amounts for the fiscal year ended December 31, 2025, under the same criteria. Such change, however, had an immaterial effect on the aforementioned financial statements.

### 4.3. New Requirements Currently in Effect

The following changes to the standards issued by the IASB will be effective for fiscal years beginning after January 01, 2026. Early adoption of standards, although encouraged by the IASB, is not permitted by the CPC in Brazil.

| Standard          | Pronouncement     | Amendment   | Effective Date |
|-------------------|-------------------|---|----------------|
| IFRS S1/IFRS S2   | CBPS 01/CBPS 02   | Sustainability and climate-related financial disclosures. | 01/01/2026     |
| IFRS 9 and IFRS 7 | CPC 48 and CPC 40 | Classification and measurement of financial instruments   | 01/01/2026     |

Management carried out an analysis and did not identify any significant impacts on its Financial Statements as a result of the application of the changes to the standards.

### 4.4. Future Requirements

The following changes to the standards issued by the IASB will be effective for fiscal years beginning after January 01, 2026. Early adoption of standards, although encouraged by the IASB, is not permitted by the CPC in Brazil.

| Standard | Pronouncement | Amendment  | Effective Date     |
|----------|---------------|--|--------------------|
| IFRS 18  | CPC 51        | Presentation and disclosure of the Financial Statements    | 01/01/2027         |
| IFRS 19  | -             | Subsidiaries without Public Liabilities: Disclosures       | 01/01/2027         |
| IFRS 10  | CPC 36        | Sale or contribution of assets between an Investor and its | Not yet defined by |

## 5. RISK MANAGEMENT

The Group's businesses are exposed to the following risks arising from financial instruments:

### 5.1. Financial Risk

#### 5.1.1. Credit Risk

Credit risk refers to the possibility that the Group may incur financial losses resulting from the failure of customers or financial instrument counterparties to meet their contractual obligations. This risk is mainly related to trade accounts receivable and investments in financial instruments, and could impact the economic and financial planning established by Management.

To measure expected credit losses, the Group uses a provision matrix as a practical expedient, which is prepared based on historical default experience, current conditions, and reasonable and supportable forward-looking economic estimates, also considering market conditions.

| Description   | Note | Parent Company |               | Consolidated     |                  |
|---|------|----------------|---------------|------------------|------------------|
|   |      | 03.31.2026     | 12.31.2025    | 03.31.2026       | 12.31.2025       |
| Cash and Cash Equivalents (a)                           | 8    | 77,879         | 77,708        | 286,625          | 418,813          |
| Trade Receivables (b)                                   | 9.2  | -              | -             | 2,928,263        | 2,745,031        |
| Financial Assets – Grant Bonus (c)                      | 13.2 | -              | -             | 390,775          | 384,655          |
| Financial Assets – Pery Power Plant Indemnification (d) | 14.3 | -              | -             | 176,997          | 174,197          |
| Marketable Securities (e)                               | 21   | 208            | 208           | 208              | 208              |
| Indemnifiable Financial Assets - Concession (f)         | 14   | -              | -             | 1,422,859        | 1,237,107        |
| Sectoral Financial Assets (g)                           |      | -              | -             | 410,675          | 273,140          |
| <b>Total</b>  |      | <b>78,087</b>  | <b>77,916</b> | <b>5,616,402</b> | <b>5,233,151</b> |

- a) The Group manages credit risk by investing most of its funds in federal banking institutions. Banco do Brasil and Caixa Econômica Federal are rated AAA.
- b) The Group manages accounts receivable, implementing collection policies, suspension of supply, conditions for debt installments, as established in contracts and regulatory standards.
- c) Management considers the risk of this credit at Celesc G to be low, since the contract signed for the sale of energy through quotas guarantees reimbursement of the amount paid through the Annual Generation Revenue - RAG, updated during the concession period.
- d) Management considers this risk to be low at Celesc G, given that the updated amount of the reimbursement for the assets not fully depreciated at the Pery Plant at the end of the concession in 2017 has been included in the Annual Generation Revenue - RAG 2021, until the end of the term of the new concession.
- e) The Company considers this to be a credit risk arising from the possibility of incurring losses resulting from the valuation and receipt of dividends from these temporary investments. This type of risk involves external factors and management periodically monitors the variations that occur.
- f) Management considers the risk of this credit to be low, since Celesc D's concession contract ensures the unconditional right to receive cash at the end of the concession to be paid by the Granting Authority, corresponding to the costs and investments not recovered through the tariff.
- g) Management considers the risk of this credit to be low, given that ANEEL approves Celesc D's unconditional right to receive cash from the consumer for non-manageable costs, referring to the difference between the costs forecast in the annual tariff adjustment and the costs actually incurred during the period in which the tariff is in force.

The Group adopts the rule of recognizing as a definitive loss due to impairment of accounts receivable, amounts overdue for more than 5 years, considering that the possibility of successful collection is remote, even though the collection process has been initiated by administrative and/or judicial means.

Tax legislation presumes that the definitive loss of the credit occurs when the deadlines have passed and the legal requirements have been met, after which the taxpayer can deduct the respective amount from the income tax and social contribution payable.

The effective losses on financial assets and contracts recognized in the statement of profit or loss were as follows:

| Description                  | Note | Consolidated    |                 |
|------------------------------|------|-----------------|-----------------|
|                              |      | 03.31.2026      | 03.31.2025      |
| Actual losses on receivables | 9.2  | (18,433)        | (13,712)        |
| <b>Total</b>                 |      | <b>(18,433)</b> | <b>(13,712)</b> |

### 5.1.2. Liquidity risk

Liquidity risk corresponds to the possibility that the Group may encounter difficulties in meeting obligations associated with its financial liabilities, which are settled by delivering cash or another financial asset. The management of this risk aims to ensure that the Group has sufficient resources to honor its commitments as they fall due, under normal or adverse conditions, without incurring significant losses or compromising its reputation.

Liquidity risk management is carried out through the continuous monitoring of projected and actual cash flows, as well as the analysis of the maturity profile of financial liabilities. The Group's investments are funded primarily through medium and long-term debt with financial institutions. Short, medium, and long-term economic and financial projections are prepared, alongside the annual approval of the operating and capital budget by Management.

Additionally, the Group maintains controls over cash flows and minimum levels of liquidity, seeking to optimize borrowing costs, reduce refinancing risks, and ensure the necessary liquidity.

Liquidity risk takes into account the reduction in customer collections, the impossibility of raising funds, defaults, excess expenses and/or investments to meet financial commitments and the business strategy.

The amounts disclosed in the table are the estimates of the undiscounted Financial Liabilities as of March 31, 2026.

| Description                                 | Rates %                   |                   |                          |                               |                            |                  |                        | Consolidated     |  |
|---|---------------------------|-------------------|--------------------------|-------------------------------|----------------------------|------------------|------------------------|------------------|--|
|   |                           | Less than a month | From one to three months | From three months to one year | Between one and five years | Over five years  | Total Future value (i) | Total Book Value |  |
| CDI Loans                                   | CDI + 0.8% to 1.65% p.a.  | 90,196            | 9,331                    | 148,610                       | 358,893                    | -                | <b>607,030</b>         | <b>577,019</b>   |  |
| Energy Development Account - CDE            |                           | 27,778            | -                        | -                             | -                          | -                | <b>27,778</b>          | <b>27,778</b>    |  |
| Loan G - BNDES                              | IPCA+ 6.98% to 7.09% p.a. | -                 | 628                      | 1,721                         | 13,269                     | 11,527           | <b>27,145</b>          | <b>21,666</b>    |  |
| Debentures D                                | CDI + 0.3% to 1.65% p.a.  | -                 | 28,726                   | 620,497                       | 875,556                    | 232,516          | <b>1,757,295</b>       | <b>1,669,833</b> |  |
| Debentures D                                | IPCA + 6.53 to 6.95% p.a. | 8,842             | 11,603                   | -                             | 452,589                    | 1,154,354        | <b>1,627,388</b>       | <b>1,460,188</b> |  |
| Derivative Financial Instruments - Celesc D | CDI -0.16 to 0.29 p.a.    | -                 | -                        | 83,808                        | -                          | -                | <b>83,808</b>          | <b>82,719</b>    |  |
| Private Pension Entity                      |                           | 25,136            | 24,626                   | 110,817                       | 591,023                    | 942,057          | <b>1,693,659</b>       | <b>1,693,659</b> |  |
| Debentures Celesc G                         | IPCA + 4.3% p.a.          | -                 | 3,753                    | 3,296                         | 27,856                     | -                | <b>34,905</b>          | <b>33,496</b>    |  |
| Suppliers                                   |                           | 682,455           | 539,572                  | 6,207                         | -                          | -                | <b>1,228,234</b>       | <b>1,228,234</b> |  |
| IDB   | CDI + 0.70% to 1.88% p.a. | 120,254           | -                        | 35,422                        | 381,791                    | 1,762,057        | <b>2,299,524</b>       | <b>1,295,785</b> |  |
| Lease Liabilities                           |                           | 490               | 990                      | 121                           | 7,725                      | 2,279            | <b>11,605</b>          | <b>11,605</b>    |  |
| <b>Total</b>                                |                           | <b>955,151</b>    | <b>619,229</b>           | <b>1,010,499</b>              | <b>2,708,702</b>           | <b>4,104,790</b> | <b>9,398,371</b>       | <b>8,101,982</b> |  |

(i) Sources: <https://www.portaldefinancas.com> and LCA Consultoria Econômica

### 5.1.3. Market Risk

Market risk refers to the possibility that variations in market factors, such as interest rates, inflation indexes, and exchange rates, may affect the Group's profit or loss or the value of its financial instruments. The management of this risk aims to monitor and control exposures within acceptable limits, seeking to mitigate potential adverse impacts.

The loans contracted by Celesc D, in both domestic and international markets, as well as the debentures issued by Celesc G, contain contractual clauses linked to market indexes. Additionally, Celesc D uses derivative instruments to hedge against interest rate volatility, adopting hedge accounting when applicable.

On March 31, 2026, the Group's main exposures are related to variations in the CDI, IPCA, and SELIC rates, as well as fluctuations in inflation indexes. The foreign exchange risk associated with variations in the U.S. dollar, regarding energy purchases from Itaipu, is fully passed through to tariffs via the sectorial assets and liabilities mechanism.

#### 5.1.4. Sensitivity Analysis

The company is exposed to the risk of variations in interest rates due to fluctuations in the domestic market, especially in its net financial result, which is made up of income linked to financial investments and sectorial financial assets, among other components, and financial expenses arising from loans, financing, debentures and derivatives, as well as sectorial financial liabilities and other factors.

In addition, it is also exposed to variations in inflation rates, which update other components, which also have an effect on the net financial result.

Based on this, the company consulted estimates and projections prepared by specialized consultants and estimated a change in interest rates of 13.41% and inflation rates of 4.46% for the next 12 months, in a scenario considered probable. For another scenario, considered possible, it estimated these variations at 15.42% and 6.41%, respectively. The two exposure scenarios, probable and possible, are shown in the table below:

| Indexes            | Effects on Profit or Loss  | Note | Balance            | Consolidated       |                    |
|--------------------|--|------|--------------------|--------------------|--------------------|
|                    |  |      |                    | Probable Scenario  | Possible Scenario  |
| <b>CDI / Selic</b> |  |      |                    | <b>13.41%</b>      | <b>15.42%</b>      |
|                    | Financial Investments  | 8    | 166,353            | 188,661            | 192,005            |
|                    | Loans  | 23   | (1,872,804)        | (2,123,947)        | (2,161,590)        |
|                    | Debentures   | 24   | (1,669,833)        | (1,893,758)        | (1,927,321)        |
|                    | Derivative Financial Instrument  | 25   | 11,717             | 13,288             | 13,524             |
|                    | Sectorial Financial Assets   | 13.1 | 410,675            | 465,746            | 474,001            |
| <b>Total</b>       |  |      | <b>(2,953,892)</b> | <b>(3,350,010)</b> | <b>(3,409,381)</b> |
| <b>IPCA</b>        |  |      |                    | <b>4.46%</b>       | <b>6.41%</b>       |
|                    | Indemnifiable Financial Assets – Concession                            | 14   | 1,420,438          | 1,483,790          | 1,511,488          |
|                    | Debentures   | 24   | (1,493,684)        | (1,560,302)        | (1,589,429)        |
|                    | Financial Assets – Grant Bonus   | 13.2 | 390,775            | 408,204            | 415,824            |
|                    | Financial Assets -Indemnification for Basic Project (Pery Power Plant) | 14.3 | 176,997            | 184,891            | 188,343            |
|                    | Loans  | 23   | (21,666)           | (22,632)           | (23,055)           |
| <b>Total</b>       |  |      | <b>472,860</b>     | <b>493,951</b>     | <b>503,171</b>     |

Source of Rates Used: LCA Consultoria Econômica

## 5.2. Capital Management

In line with other companies in the sector, the company monitors capital based on the financial leverage ratio. This ratio corresponds to net debt divided by total capital.

Net debt, in turn, corresponds to total loans and financing, including short and long-term loans, debentures and derivatives, minus the amount of cash and cash equivalents. Total capital is calculated by adding equity to net debt.

The following table shows the Financial Leverage Ratio:

| Description                            | Note | Consolidated     |                  |
|--|------|------------------|------------------|
|  |      | 03.31.2026       | 12.31.2025       |
| Loans and Financing – Local Currency   | 23   | 598,685          | 608,893          |
| Loans and Financing – Foreign Currency | 23   | 1,295,785        | 1,249,482        |
| Debentures                             | 24   | 3,163,517        | 3,147,371        |
| Derivative Financial Instrument        | 25   | (11,717)         | 21,349           |
| (-) Cash and Cash Equivalents          | 8    | (286,625)        | (418,813)        |
| <b>Net Debt</b>                        |      | <b>4,759,645</b> | <b>4,608,282</b> |
| <b>Total Equity</b>                    |      | <b>4,141,507</b> | <b>3,968,465</b> |
| <b>Total Capital</b>                   |      | <b>8,901,152</b> | <b>8,576,747</b> |
| <b>Financial Leverage Ratio (%)</b>    |      | <b>53.47%</b>    | <b>53.73%</b>    |

## 6. FINANCIAL INSTRUMENTS BY CATEGORY

### Estimated Fair Value

For financial instruments measured in the balance sheet at fair value, the Company discloses, by level, in the following hierarchy:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets and liabilities to which the Company may have access on the measurement date;
- Level 2 - Information, other than quoted prices, included in Level 1 that is observable for the Assets or Liabilities, either directly, as prices, or indirectly, as derived from prices;
- Level 3 - Inputs for assets or liabilities that are not based on data adopted by the market, i.e. unobservable inputs.

Specific valuation techniques used to measure financial instruments at fair value include:

- Market Approach;
- Cost Approach;
- Revenue Approach.

The following table shows the financial instruments by category on March 31, 2026:

| Financial Assets  | Note | Level | 03.31.2026       |                  | Consolidated     |                  |
|---|------|-------|------------------|------------------|------------------|------------------|
|   |      |       | Fair Value       |                  | 12.31.2025       |                  |
|   |      |       | Book Value       | Fair Value       | Book Value       | Fair Value       |
| <b>Fair value through profit or loss</b>                        |      |       | <b>1,517,295</b> | <b>1,517,295</b> | <b>1,306,365</b> | <b>1,306,365</b> |
| Indemnity assets (distribution concession) (b)                  | 14   | 3     | 1,420,438        | 1,420,438        | 1,234,686        | 1,234,686        |
| Indemnity Assets (generation concession) (b)                    | 14   | 3     | 2,421            | 2,421            | 2,421            | 2,421            |
| Derivative Financial Instruments (d)                            |      | 2     | 94,436           | 94,436           | 69,258           | 69,258           |
| <b>Amortized cost</b>   |      |       | <b>4,244,658</b> | <b>4,244,658</b> | <b>4,047,159</b> | <b>4,047,159</b> |
| Cash and cash equivalents (e)                                   | 8    |       | 286,625          | 286,625          | 418,813          | 418,813          |
| Trade Receivables (a)   | 9    |       | 2,928,263        | 2,928,263        | 2,745,031        | 2,745,031        |
| CDE Subsidy (Decree 7,891/13) (e)                               |      |       | 51,323           | 51,323           | 51,323           | 51,323           |
| Sectoral Financial Assets (e)                                   |      |       | 410,675          | 410,675          | 273,140          | 273,140          |
| Financial Assets - Grant Bonus (e)                              | 13.2 |       | 390,775          | 390,775          | 384,655          | 384,655          |
| Financial Assets - Indemnification Basic Project Pery Plant (e) | 14   |       | 176,997          | 176,997          | 174,197          | 174,197          |
| <b>Fair value through comprehensive income (loss)</b>           |      |       | <b>208</b>       | <b>208</b>       | <b>208</b>       | <b>208</b>       |
| Marketable Securities (c)                                       | 21   | 1     | 208              | 208              | 208              | 208              |
| <b>Total</b>  |      |       | <b>5,762,161</b> | <b>5,762,161</b> | <b>5,353,732</b> | <b>5,353,732</b> |

Consolidated

| Financial Liabilities                | Note | Level | 03.31.2026                               |                  | 12.31.2025       |                  |
|--------------------------------------|------|-------|--|------------------|------------------|------------------|
|                                      |      |       | Book Value                               | Fair Value       | Book Value       | Fair Value       |
|                                      |      |       | <b>Fair value through profit or loss</b> |                  | <b>1,542,906</b> | <b>1,564,829</b> |
| Debentures (f)                       | 24   | 2     | 1,460,187                                | 1,482,110        | 1,451,406        | 1,486,208        |
| Derivative Financial Instruments (d) | 25   | 2     | 82,719                                   | 82,719           | 90,607           | 90,607           |
| <b>Amortized cost</b>                |      |       | <b>5,185,163</b>                         | <b>5,288,050</b> | <b>4,926,233</b> | <b>5,036,724</b> |
| Sectoral Financial Liabilities (e)   | 13   |       | -  | -                | 80,584           | 80,584           |
| Suppliers (e)                        | 22   |       | 1,228,234                                | 1,228,234        | 1,002,149        | 1,002,149        |
| Loans and financing (f)              | 23   | 2     | 1,894,470                                | 1,971,340        | 1,858,375        | 1,938,618        |
| Debentures (f)                       | 24   | 2     | 1,703,330                                | 1,729,347        | 1,695,965        | 1,726,213        |
| Dividends and IOE (e)                | 11   |       | 331,351                                  | 331,351          | 261,382          | 261,382          |
| Sector Charges - CDE (e)             | 28   |       | 27,778                                   | 27,778           | 27,778           | 27,778           |
| <b>Total</b>                         |      |       | <b>6,728,069</b>                         | <b>6,852,879</b> | <b>6,468,246</b> | <b>6,613,539</b> |

### Determination of Fair Values:

- It is assumed that the balances of accounts receivable from customers at book value, less the provision for impairment, are close to their fair values.
- For the indemnifiable financial assets, valued at FVTPL, the fair values are similar to the book values. Celesc G is awaiting ANEEL's decision on the request for indemnification of power plant assets that were not fully depreciated.
- Marketable Securities are temporary investments measured at FVTOCI, calculated according to price quotations published on an active market.
- The fair value of the derivative financial instrument is the difference between the present value of the cash flows received and the present value of the cash flows paid.
- The fair value of other financial assets and liabilities is estimated to be close to their book value.
- The fair value of financing liabilities, for disclosure purposes, is estimated by discounting the future contractual cash flow at the prevailing market interest rate, which is available to the Company for similar financial instruments.

## 7. CREDIT QUALITY OF FINANCIAL ASSETS

The credit quality of financial assets can be measured by reference to internal credit limit assignment ratings.

| Trade Receivables   | Consolidated     |                  |
|---|------------------|------------------|
|   | 03.31.2026       | 12.31.2025       |
| Group 1 - Customers with Collection upon Maturity               | 1,294,465        | 1,203,637        |
| Group 2 - Customers with overdue accounts between 1 and 90 days | 1,075,141        | 972,341          |
| Group 3 - Customers with overdue accounts exceeding 90 days     | 1,071,222        | 1,068,440        |
| <b>Subtotal</b>   | <b>3,440,828</b> | <b>3,244,418</b> |
| <b>ECL with customers (Note 9.2)</b>                            | <b>(512,565)</b> | <b>(499,387)</b> |
| <b>Total</b>  | <b>2,928,263</b> | <b>2,745,031</b> |

All other financial assets held by the Company, mainly current accounts and short-term investments, show no signs of loss.

## 8. CASH AND CASH EQUIVALENTS

They include cash on hand, bank deposits and other short-term, highly liquid financial investments with original maturities of up to three months, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value. These funds are held for the purpose of meeting short-term cash commitments, rather than for other purposes.

| Description             | Parent Company |               | Consolidated   |                |
|-------------------------|----------------|---------------|----------------|----------------|
|                         | 03.31.2026     | 12.31.2025    | 03.31.2026     | 12.31.2025     |
| Bank and Cash Resources | 7              | 19            | 45,829         | 63,302         |
| Financial Investments   | 15,623         | 1,304         | 166,353        | 255,663        |
| Investment Funds        | 62,249         | 76,385        | 74,443         | 99,848         |
| <b>Total</b>            | <b>77,879</b>  | <b>77,708</b> | <b>286,625</b> | <b>418,813</b> |

Part of these securities refer to Bank Deposit Certificates (CDBs), remunerated at an average rate of 96% of the variation in the Interbank Deposit Certificate (CDI).

Another part of the investments is allocated to Banco do Brasil's Exclusive Fund, the BB Vis Celesc Fundo de Investimento em Cotas de Fundos de Investimento Financeiro Renda Fixa Longo Prazo Responsabilidade Limitada. These financial investments are stated at cost, plus net income (less income tax).

The decrease in cash and cash equivalents during the period is primarily due to the execution of the Company's investment policy. Additionally, this variation was driven by an increase in financial expenses, resulting from a macroeconomic scenario of higher interest rates, as well as higher disbursements related to sector charges, particularly the Energy Development Account (CDE).

## 9. TRADE RECEIVABLES

### Consumers, Concessionaires and Permissionaires

Trade receivables correspond mainly to amounts receivable from customers for the supply of billed energy and estimated unbilled energy supplied in the normal course of the Group's activities.

Trade receivables are recognized at the invoiced amount and deducted from the Estimated Losses on Doubtful Accounts - ECL.

| Description  | Current          | Overdue<br>Up to 90<br>days | Overdue<br>By more than<br>90 days | Consolidated     |
|--|------------------|-----------------------------|------------------------------------|------------------|
|  |                  |                             |                                    | 03.31.2026       |
| <b>Consumers (i)</b>                               | <b>1,114,670</b> | <b>489,760</b>              | <b>840,518</b>                     | <b>2,444,948</b> |
| Residential  | 623,882          | 324,889                     | 489,487                            | <b>1,438,258</b> |
| Industrial   | 96,321           | 40,435                      | 112,860                            | <b>249,616</b>   |
| Commercial   | 244,641          | 84,935                      | 202,498                            | <b>532,074</b>   |
| Rural  | 65,511           | 29,803                      | 31,753                             | <b>127,067</b>   |
| Public Authorities                                 | 47,310           | 6,732                       | 2,706                              | <b>56,748</b>    |
| Public Lighting                                    | 21,162           | 187                         | 387                                | <b>21,736</b>    |
| Public Service                                     | 15,843           | 2,779                       | 827                                | <b>19,449</b>    |
| <b>Supply to Other Concessionaires</b>             | <b>295,783</b>   | <b>26,552</b>               | <b>47,565</b>                      | <b>369,900</b>   |
| Concessionaires and Permissionaires                | 306,455          | 16,873                      | 13,009                             | <b>336,337</b>   |
| Transactions within the scope of the CCEE (ii)     | 2,502            | -                           | -                                  | <b>2,502</b>     |
| Other Credits (iii)                                | 16,078           | 9,679                       | 34,556                             | <b>60,313</b>    |
| Collection in the Process of Being Classified (iv) | (29,252)         | -                           | -                                  | <b>(29,252)</b>  |
| <b>Total</b>                                       | <b>1,410,453</b> | <b>516,312</b>              | <b>888,083</b>                     | <b>2,814,848</b> |
| Unbilled Revenue                                   | 625,980          | -                           | -                                  | <b>625,980</b>   |
| ECL with Customers                                 | (11,197)         | (12,110)                    | (489,258)                          | <b>(512,565)</b> |
| <b>Total Trade Receivables - Net</b>               | <b>2,025,236</b> | <b>504,202</b>              | <b>398,825</b>                     | <b>2,928,263</b> |
| <b>Current</b>                                     |                  |                             |                                    | <b>2,909,567</b> |
| <b>Non-current</b>                                 |                  |                             |                                    | <b>18,696</b>    |

| Description  | Current          | Overdue<br>Up to 90<br>days | Overdue<br>By more than<br>90 days | Consolidated     |
|--|------------------|-----------------------------|------------------------------------|------------------|
|  |                  |                             |                                    | 12.31.2025       |
| <b>Consumers (i)</b>                               | <b>1,002,057</b> | <b>426,463</b>              | <b>849,799</b>                     | <b>2,278,319</b> |
| Residential  | 538,249          | 267,154                     | 493,283                            | <b>1,298,686</b> |
| Industrial   | 95,601           | 44,531                      | 112,438                            | <b>252,570</b>   |
| Commercial   | 220,519          | 79,759                      | 205,917                            | <b>506,195</b>   |
| Rural  | 67,941           | 26,112                      | 31,958                             | <b>126,011</b>   |
| Public Authorities                                 | 35,831           | 8,144                       | 4,195                              | <b>48,170</b>    |
| Public Lighting                                    | 26,600           | 308                         | 223                                | <b>27,131</b>    |
| Public Service                                     | 17,316           | 455                         | 1,785                              | <b>19,556</b>    |
| <b>Supply to Other Concessionaires</b>             | <b>278,427</b>   | <b>25,221</b>               | <b>61,487</b>                      | <b>365,135</b>   |
| Concessionaires and Permissionaires                | 284,793          | 18,249                      | 13,534                             | <b>316,576</b>   |
| Transactions within the scope of the CCEE (ii)     | 14,097           | -                           | -                                  | <b>14,097</b>    |
| Other Credits (iii)                                | 11,824           | 6,972                       | 47,953                             | <b>66,749</b>    |
| Collection in the Process of Being Classified (iv) | (32,287)         | -                           | -                                  | <b>(32,287)</b>  |
| <b>Total</b>                                       | <b>1,280,484</b> | <b>451,684</b>              | <b>911,286</b>                     | <b>2,643,454</b> |
| Unbilled Revenue                                   | 600,964          | -                           | -                                  | <b>600,964</b>   |
| ECL with Customers                                 | (10,250)         | (10,642)                    | (478,495)                          | <b>(499,387)</b> |
| <b>Total Trade Receivables - Net</b>               | <b>1,871,198</b> | <b>441,042</b>              | <b>432,791</b>                     | <b>2,745,031</b> |
| <b>Current</b>                                     |                  |                             |                                    | <b>2,723,359</b> |
| <b>Non-current</b>                                 |                  |                             |                                    | <b>21,672</b>    |

- (i) The balances by consumer class are the sum of billing and debt installments. The installments are at present value, considering the amount and the interest rate of 1.0% p.m.
- (ii) Balance receivable originating from the monthly settlement of the short-term market centralized by the CCEE.
- (iii) The amounts refer mainly to the chargeable service (taxed), consumer financial contributions and credit card bill installments.
- (iv) The most significant amounts were received from legal proceedings, in which the company was successful and will be immediately written off from the outstanding amounts recorded in the company's assets as soon as the proceedings are identified. There are also amounts relating to chargeable services, the consumer financial participation and the credit card bill installments.

### Estimated Losses on Doubtful Accounts – ECL

Expected credit losses are determined by applying a provisioning matrix that considers all reasonable and sustainable information, including forward-looking information.

The estimated losses matrix, as provided for in CPC 48/IFRS 9 – Financial Instruments, is a simplified methodology used to measure the Estimated Loss from Doubtful Accounts (ECL) on financial assets, especially trade accounts receivable

This method is based on the application of historical loss percentages to trade receivables balances, typically segmented by aging brackets or similar risk characteristics. These percentages are adjusted, when necessary, for forward-looking information, such as future economic conditions that may impact customers' payment capacity.

The breakdown of the ECL balance by consumption class is shown below:

| <b>Consumers</b>                    | <b>Consolidated</b> |                   |
|-------------------------------------|---------------------|-------------------|
|                                     | <b>03.31.2026</b>   | <b>12.31.2025</b> |
| Residential                         | 279,900             | 271,393           |
| Industrial                          | 81,815              | 80,145            |
| Commercial, Services and Other      | 100,485             | 98,938            |
| Rural                               | 11,041              | 10,422            |
| Public Authorities                  | 632                 | 684               |
| Public Lighting                     | 74                  | 79                |
| Public Service                      | 9                   | 9                 |
| Concessionaires and Permissionaires | 530                 | 363               |
| Free Consumers                      | 6,931               | 6,662             |
| Other                               | 31,148              | 30,692            |
| <b>Total Current</b>                | <b>512,565</b>      | <b>499,387</b>    |

The movement in the ECL balance is shown below:

| <b>Description</b>                             | <b>Consolidated</b> |
|--|---------------------|
| <b>Balance at 12.31.2025</b>                   | <b>499,387</b>      |
| Provision/Reversal Made in the Period          | 31,611              |
| Effective loss on trade receivables (Note 5.1) | (18,433)            |
| <b>Balance at 03.31.2026</b>                   | <b>512,565</b>      |

| <b>Description</b>                             | <b>Consolidated</b> |
|--|---------------------|
|  | <b>Total</b>        |
| <b>Balance at 12.31.2024</b>                   | <b>482,723</b>      |
| Provision/Reversal Made in the Period          | 68,547              |
| Effective loss on trade receivables (Note 5.1) | (13,712)            |
| <b>Balance at 03.31.2025</b>                   | <b>537,558</b>      |

In the first quarter, there was a slight drop in the default rate, but it remains high compared to the Company's historical levels. This increase is mainly related to the adverse macroeconomic scenario, which had an impact on consumers' ability to pay, as well as the increase in the amounts billed as a result of tariff adjustments.

The Company uses the provisions matrix as a practical expedient to estimate its expected credit losses, considering its historical experience and adjusting it to better reflect information on current conditions

and reasonable and bearable forecasts of future economic conditions, without disregarding market information on credit risk.

The values and percentages of expected losses by consumption class are shown below:

| <b>Receivables Balance</b>     | <b>Concessionaires and Permissionaires (i)</b> | <b>Residential</b> | <b>Industrial</b> | <b>Commercial</b> | <b>Rural</b>   | <b>Public Authorities</b> | <b>Public Lighting</b> | <b>Public Service</b> |
|--------------------------------|--|--------------------|-------------------|-------------------|----------------|---------------------------|------------------------|-----------------------|
| <b>Aging (Months)</b>          |  |                    |                   |                   |                |                           |                        |                       |
| Due in                         | 306,455  | 623,882            | 96,321            | 244,651           | 65,511         | 47,310                    | 21,162                 | 15,843                |
| Overdue from 0 to 3 months     | 16,873   | 324,889            | 40,435            | 84,925            | 29,803         | 6,732                     | 187                    | 2,779                 |
| Overdue from 3 to 6 months     | 2,009  | 53,613             | 8,647             | 18,207            | 5,380          | 385                       | 198                    | 77                    |
| Overdue from 6 to 12 months    | 3,850  | 87,115             | 11,397            | 30,041            | 6,672          | 385                       | 116                    | 170                   |
| Overdue from 12 to 18 months   | 2,668  | 92,053             | 13,963            | 32,454            | 6,614          | 398                       | 66                     | 197                   |
| Overdue from 18 to 24 months   | 2,861  | 73,150             | 11,722            | 28,595            | 4,116          | 1,213                     | 3                      | 360                   |
| Overdue from 24 to 36 months   | 787  | 69,043             | 17,589            | 30,364            | 3,661          | 207                       | 1                      | 14                    |
| Overdue from 36 to 48 months   | 180  | 55,739             | 14,406            | 28,667            | 3,450          | 3                         | -                      | 8                     |
| Overdue from 48 to 60 months   | 98   | 52,650             | 24,269            | 26,444            | 1,652          | 68                        | -                      | 1                     |
| Overdue by more than 60 months | 556  | 6,124              | 10,867            | 7,726             | 208            | 47                        | 3                      | -                     |
| <b>Total</b>                   | <b>336,337</b>                                 | <b>1,438,258</b>   | <b>249,616</b>    | <b>532,074</b>    | <b>127,067</b> | <b>56,748</b>             | <b>21,736</b>          | <b>19,449</b>         |

(i) Companies responsible for distributing electricity to end-users and eligible customers.

| <b>Expected Loss</b>           | <b>General</b> | <b>Residential</b> | <b>Industrial</b> | <b>Commercial</b> | <b>Rural</b> | <b>Public Authorities</b> | <b>Public Lighting</b> | <b>Public Service</b> |
|--------------------------------|----------------|--------------------|-------------------|-------------------|--------------|---------------------------|------------------------|-----------------------|
| <b>Aging (Months)</b>          |                |                    |                   |                   |              |                           |                        |                       |
| Due in                         | 0.49%          | 0.73%              | 0.29%             | 0.55%             | 0.17%        | 0.00%                     | 0.00%                  | 0.00%                 |
| Overdue from 0 to 3 months     | 2.39%          | 2.33%              | 2.49%             | 3.09%             | 0.88%        | 0.03%                     | 0.00%                  | 0.00%                 |
| Overdue from 3 to 6 months     | 20.55%         | 19.00%             | 33.39%            | 20.89%            | 6.88%        | 1.03%                     | 0.00%                  | 0.00%                 |
| Overdue from 6 to 12 months    | 35.57%         | 37.44%             | 43.71%            | 31.02%            | 16.26%       | 5.15%                     | 0.00%                  | 0.00%                 |
| Overdue from 12 to 18 months   | 44.30%         | 47.46%             | 50.59%            | 36.60%            | 27.37%       | 8.83%                     | 100.00%                | 0.00%                 |
| Overdue from 18 to 24 months   | 51.61%         | 55.03%             | 68.40%            | 40.72%            | 39.10%       | 31.54%                    | 100.00%                | 0.00%                 |
| Overdue 24 to 36 months        | 58.31%         | 60.53%             | 71.94%            | 48.00%            | 50.32%       | 49.83%                    | 100.00%                | 0.00%                 |
| Overdue from 36 to 48 months   | 70.15%         | 75.87%             | 86.59%            | 61.59%            | 65.69%       | 49.83%                    | 100.00%                | 100.00%               |
| Overdue from 48 to 60 months   | 81.80%         | 92.26%             | 88.31%            | 72.76%            | 86.20%       | 49.83%                    | 100.00%                | 100.00%               |
| Overdue by more than 60 months | 100.00%        | 100.00%            | 100.00%           | 100.00%           | 100.00%      | 100.00%                   | 100.00%                | 100.00%               |

The application of the matrix to other accounts receivable, other than energy bills, are the percentages called General Class.

## 10. TAXES RECOVERABLE

### Income Tax and Social Contribution Recoverable

The Income Tax and Social Contribution balances to be offset in the Parent Company result from the recognition of the negative balance from previous years and its financial updates, in addition to the Withholding Income Tax levied on the IOE credited by its subsidiaries and on financial investments. In the subsidiaries, the balances arise from the negative balance of previous years and their financial updates, financial investments, tax withholdings and the payment of Income Tax and Social Contribution by estimate made during the first quarter of 2026.

| <b>Description</b> | <b>Parent Company</b> |                   | <b>Consolidated</b> |                   |
|--------------------|-----------------------|-------------------|---------------------|-------------------|
|                    | <b>03.31.2026</b>     | <b>12.31.2025</b> | <b>03.31.2026</b>   | <b>12.31.2025</b> |

|   |               |               |                |                |
|---|---------------|---------------|----------------|----------------|
| Income Tax and Social Contribution to be offset | 56,152        | 55,117        | 248,719        | 144,088        |
| <b>Total</b>                                    | <b>56,152</b> | <b>55,117</b> | <b>248,719</b> | <b>144,088</b> |

## Other Taxes Recoverable

The ICMS recoverable credits recorded in non-current assets arise from acquisitions of PP&E and can be offset within 48 months.

| Description  | Parent Company |            | Consolidated   |                |
|--|----------------|------------|----------------|----------------|
|  | 03.31.2026     | 12.31.2025 | 03.31.2026     | 12.31.2025     |
| PIS/COFINS (Exclusion of ICMS Calculation Basis) - (Note 10.3) | -              | -          | 353,912        | 381,203        |
| ICMS   | -              | -          | 110,422        | 103,254        |
| PIS/COFINS (i)   | -              | -          | 22,882         | 22,880         |
| Other  | -              | -          | 748            | 741            |
| <b>Total</b>   | -              | -          | <b>487,964</b> | <b>508,078</b> |
| <b>Current</b>   | -              | -          | <b>200,332</b> | <b>205,994</b> |
| <b>Non-current</b>   | -              | -          | <b>287,632</b> | <b>302,084</b> |

(i) The PIS/COFINS amounts recoverable, other than those arising from the exclusion of ICMS from their tax bases, result from a review of the Company's assessment processes for these taxes, as of the 2023 fiscal year.

## PIS/COFINS (Exclusion of ICMS from the calculation base)

|                                  | Parent Company | Consolidated   |
|----------------------------------|----------------|----------------|
| <b>Balance at 12.31.2025</b>     | -              | <b>381,203</b> |
| Financial update                 | -              | 8,259          |
| Write-off for credit utilization | -              | (35,550)       |
| <b>Balance at 03.31.2026</b>     | -              | <b>353,912</b> |
| <b>Current</b>                   | -              | <b>142,201</b> |
| <b>Non-current</b>               | -              | <b>211,711</b> |

On July 09, 2019, Celesc D filed a second lawsuit seeking the refund of amounts related to the period from January 2015 onward. The approval of these tax credits by the Federal Revenue Service occurred on December 27, 2022, and the process of offsetting upcoming taxes against the approved credits began in February 2023.

On January 05, 2024, the Ministry of Finance published Regulatory Ordinance 14, limiting the use of credits whose total Amount is equal to or greater than R\$500 million, arising from a final and unappealable court decision for offsetting own debts, for a minimum period of sixty months.

## 11. DIVIDENDS AND IOE RECEIVABLE

Regarding Interest on Equity receivable, these amounts are initially recognized in financial income for tax purposes and, concurrently, reversed from this same line item against the investment account.

| Description          | Parent Company |                |
|----------------------|----------------|----------------|
|                      | 03.31.2026     | 12.31.2025     |
| ECTE Dividends       | 2,436          | 2,436          |
| DFESA Dividends      | 54             | 2,127          |
| IOE Celesc G         | 56,984         | 56,984         |
| IOE Celesc D         | 322,186        | 251,625        |
| IOE SCGÁS            | 2,515          | 2,447          |
| IOE Casan            | 7,282          | 7,282          |
| <b>Total Current</b> | <b>391,457</b> | <b>322,901</b> |

| Description          | Consolidated  |               |
|----------------------|---------------|---------------|
|                      | 03.31.2026    | 12.31.2025    |
| Rondinha Dividends   | 208           | -             |
| Xavantina Dividends  | 684           | -             |
| ECTE Dividends       | 2,436         | 2,436         |
| DFESA Dividends      | 54            | 2,127         |
| IOE SCGÁS            | 2,515         | 2,447         |
| IOE Casan            | 7,282         | 7,282         |
| <b>Total Current</b> | <b>13,179</b> | <b>14,292</b> |

## 12. ASSETS HELD FOR SALE

On January 22, 2026, the Board of Directors approved the divestment of the equity interest held by Celesc G in Companhia Rondinha Energética S.A., corresponding to 32.5% of its share capital.

The decision stems from a proposal submitted by Fundo de Investimento em Participações em Infraestrutura - FIP Pirineus, a shareholder in the aforementioned Company and holder of 67.50% of its share capital, to acquire the entirety of the equity interest. Rondinha Energética is a closely-held corporation with a concession granted by ANEEL, expiring on October 03, 2045, regarding Rondinha SHPP, located in the municipality of Passos Maia, State of Santa Catarina. The plant has an installed capacity of 9.60 MW and a firm energy guarantee of 5.48 MW.

On March 31, 2026, the amount corresponding to the Investment in Companhia Rondinha Energética is reclassified in the Consolidated Balance Sheet, at book cost, in the amount of R\$14.1 million, under Assets Held for Sale in Current Assets.

| <b>Assets held for sale</b> |          |
|-----------------------------|----------|
| Sale Value                  | 14,214   |
| Book Value                  | (14,100) |
| Gain on disposal before tax | 114      |

It should be noted that the completion of the transaction is contingent upon compliance with legal formalities.

## 13. FINANCIAL ASSETS/LIABILITIES

### 13.1. Sectoral Financial Assets/Liabilities

The Sectoral Financial Assets/Liabilities is made up of amounts arising from the difference between the costs forecast by ANEEL and those actually incurred during the term of the tariff. This portion must be neutral in relation to the company's performance, whether it is a financial asset or liability, and is fully passed on to the consumer as an addition or reduction to the tariff.

Breakdown of the balance for the period by ATA:

| <b>Description</b>                                 | <b>Consolidated</b> |                   |
|--|---------------------|-------------------|
|  | <b>03.31.2026</b>   | <b>12.31.2025</b> |
| CVA 2025 - Period from 08.22.2024 to 08.21.2025    | 105,223             | 171,914           |
| CVA 2026 - Period from 08.22.2025 to 08.21.2026    | 749,968             | 452,503           |
| <b>Total - CVA</b>                                 | <b>855,191</b>      | <b>624,417</b>    |
| Other Items - Period from 08.22.2024 to 08.21.2025 | (221,484)           | (361,863)         |
| Other Items - Period from 08.22.2025 to 08.21.2026 | (223,032)           | (69,998)          |
| <b>Total - Other Items - CVA</b>                   | <b>(444,516)</b>    | <b>(431,861)</b>  |
| <b>Total</b>                                       | <b>410,675</b>      | <b>192,556</b>    |

| Description                              | 12.31.2025       | Accrual         | Amortization    | Remuneration    | Transfers (i) | 03.31.2026       | Balance in Amortization (ii) | Balance under Constitution (iii) | Current          | Non-current      |
|--|------------------|-----------------|-----------------|-----------------|---------------|------------------|------------------------------|----------------------------------|------------------|------------------|
| <b>Sectoral Financial Assets</b>         | <b>853,579</b>   | <b>192,697</b>  | <b>(97,107)</b> | <b>37,834</b>   | -             | <b>987,003</b>   | <b>143,399</b>               | <b>843,604</b>                   | <b>654,248</b>   | <b>332,755</b>   |
| Energy Acquisition (iv)                  | 254,043          | 117,735         | (45,396)        | 8,259           | -             | 334,641          | 68,738                       | 265,903                          | 229,757          | 104,884          |
| Transmission Basic Network (v)           | 135,311          | 29,363          | (21,787)        | 6,002           | -             | 148,889          | 31,940                       | 116,949                          | 102,759          | 46,130           |
| Proinfa                                  | 31,233           | (836)           | (12,677)        | 864             | -             | 18,584           | 18,584                       | -                                | 18,584           | -                |
| Energy Transportation - Itaipu           | 12,840           | 2,746           | (1,144)         | 616             | -             | 15,058           | 1,677                        | 13,381                           | 9,780            | 5,278            |
| SSC (vii)                                | 31,605           | 31,009          | (6,135)         | 3,096           | -             | 59,575           | 8,995                        | 50,580                           | 39,624           | 19,951           |
| CDE (viii)                               | 237,659          | 103,521         | (5,338)         | 14,650          | -             | 350,492          | 6,158                        | 344,334                          | 214,672          | 135,820          |
| Neutrality Portion A (ix)                | 141,439          | (90,997)        | (1,088)         | 4,329           | -             | 53,683           | 1,717                        | 51,966                           | 33,185           | 20,498           |
| Energy Overcontracting                   | 8,335            | -               | (3,233)         | -               | -             | 5,102            | 5,102                        | -                                | 5,102            | -                |
| Other                                    | 1,114            | 156             | (309)           | 18              | -             | 979              | 488                          | 491                              | 785              | 194              |
| <b>Sectoral Financial Liabilities</b>    | <b>(661,023)</b> | <b>(66,763)</b> | <b>164,573</b>  | <b>(12,799)</b> | <b>(316)</b>  | <b>(576,328)</b> | <b>(259,660)</b>             | <b>(316,668)</b>                 | <b>(451,533)</b> | <b>(124,795)</b> |
| Energy Acquisition (iv)                  | -                | -               | -               | -               | -             | -                | -                            | -                                | -                | -                |
| Itaipu Energy Cost (vi)                  | (78,274)         | -               | 19,565          | (1,413)         | -             | (60,122)         | (30,869)                     | (29,253)                         | (48,583)         | (11,539)         |
| Proinfa                                  | -                | (11,655)        | -               | (271)           | -             | (11,926)         | -                            | (11,926)                         | (7,222)          | (4,704)          |
| Tariff Refunds                           | (149,296)        | (17,994)        | 50,168          | (707)           | -             | (117,829)        | (79,154)                     | (38,675)                         | (102,574)        | (15,255)         |
| Tariff Flags (x)                         | (41,331)         | 41,047          | -               | -               | -             | (284)            | -                            | (284)                            | (284)            | -                |
| Hydrological Risk (xi)                   | (357,233)        | (75,344)        | 87,354          | (9,188)         | -             | (354,411)        | (137,825)                    | (216,586)                        | (268,980)        | (85,431)         |
| CDE - Eletrobrás Tariff Relief Component | (13,512)         | -               | 4,713           | (336)           | -             | (9,135)          | (7,435)                      | (1,700)                          | (8,465)          | (670)            |
| Other                                    | (21,377)         | (2,817)         | 2,773           | (884)           | (316)         | (22,621)         | (4,377)                      | (18,244)                         | (15,425)         | (7,196)          |
| <b>Balance Assets / Liabilities</b>      | <b>192,556</b>   | <b>125,934</b>  | <b>67,466</b>   | <b>25,035</b>   | <b>(316)</b>  | <b>410,675</b>   | <b>(116,261)</b>             | <b>526,936</b>                   | <b>202,715</b>   | <b>207,960</b>   |

- (i) Transfers are made from other assets and liabilities to Portion A. Among these, the transfer made under the tariff refunds line — relating to the reversal of PIS and COFINS credits (according to Technical Note 174/2025 - Homologatory Resolution 3,511/2025).
- (ii) Balance in amortization: corresponds to the amortization over 12 months of the items included in August 2025 ATA (Technical Note 174/2025 - homologatory resolution 3,511/2025).
- (iii) Balance under constitution: corresponds to the constitution, active or passive, of the items that will be included in the next ATA that will take place in August 2026.
- (iv) Energy Acquisition Costs: the amount being recorded is due to the difference between realized energy costs and the tariff coverage granted by ANEEL. In March/2026, Celesc recorded an asset under the constitution of CVA energy because its energy costs were higher than those approved by ANEEL in the last Tariff Review (Technical Note 174/2025 - Homologatory Resolution 3,511/2025).
- (v) Basic Network Transmission: This account is impacted by the increase in tariffs set by ANEEL for the transmission activity. Therefore, the constitution of regulatory assets in this account is in line with what we have seen in recent years. As Celesc's tariff adjustment is approved with the new transmission tariffs for the next 12 months, the Basic Network CVA includes the effects of the market and the new points of use.
- (vi) Cost of energy from Itaipu: The costs of electricity from Itaipu allocated monthly to the distributors are valued according to the dollar exchange rate. It reflects the variation in cost in relation to what was stipulated as Pmix coverage in the 2025 Annual Tariff Adjustment (Technical Note 174/2025 - Homologatory Resolution 3,511/2025).
- (vii) System Services Charges (SSC): the amount under the constitution is due to the difference between the costs incurred and the tariff coverage granted by ANEEL.
- (viii) Energy Development Account (CDE): the tariff coverage for the CDE charge considered in the tariff process includes amounts such as the annual quota for CDE Uso, CDE conta-COVID, CDE Conta-escassez, CDE - DG and CDE Eletrobrás. It was found that in the 2024/2025 cycle the CDE tariff coverage granted by ANEEL was lower than the cost of this charge for Celesc, hence the active balance in the "in amortization" column. Similarly, in the new cycle, tariff coverage is lower than the cost incurred, which justifies the active balance in the "in constitution" column for CVA CDE.
- (ix) Neutrality of Portion A: neutrality is calculated considering the monthly differences calculated between the invoiced values of each item in the Reference Period and the respective values included in the previous tariff repositioning. In the 2025 Annual Tariff Adjustment (Technical Note 174/2025 - Homologatory Resolution 3,511/2025), it was found that the market billed by Celesc was lower than that considered as a reference for setting the tariffs for the period, justifying the accounting of an asset in the "Balance in amortization" column. The same situation can be seen for the amounts recorded in the "Balance in constitution" column, where Celesc also has an asset for having recorded a lower invoiced market until March/2026 than that considered as a reference for the 2025/2026 cycle.
- (x) Tariff flags: according to Sub-module 6.8 of PRORET, the revenue resulting from the application of the additional Tariff Flags and the transfers from the Flag Account must be taken into account when calculating the CVA ENERGIA, the concessionaire's CVA SSC/REC and the financial calculation of exposure/overcontracting. The amounts shown on this line refer to invoiced amounts that have not yet been approved by the CCRBT (Centralization Account for Tariff Flag Resources). After approval, these amounts are allocated to the respective CVA items.
- (xi) Hydrological Risk - Anticipation: the amounts in constitution refer to the reversal of the tariff coverage of Hydrological Risk costs, provided for in the tariff process, which cover the costs of the HGP for hydroelectric plants. The amounts being amortized refer to the balance of the hydrological risk granted by ANEEL in the 2025 Annual Tariff Adjustment (Technical Note 174/2025 - Homologatory Resolution 3,511/2025).

### **13.2. Financial Assets – Grant Bonus**

In 2016, Celesc G paid R\$228.6 million as a Grant Bonus - BO, under the terms of Law 12.783/2013 and according to the rules of ANEEL Auction Notice 12/2015, relating to the new concessions for the Garcia, Bracinho, Palmeiras, Cedros and Salto power plants.

The bonus was recognized as a financial asset, and the return of this amount is included in the Annual Generation Revenue (RAG) of the aforementioned plants. The reimbursement will occur over the remaining term of the concession contracts, estimated at 30 years, with inflation adjustment based on the IPCA index and monthly interest calculated using the Internal Rate of Return (IRR), in accordance with the criteria established by ANEEL.

| Description                  |                    |                      |                    |                   |                       | Consolidated   |
|------------------------------|--------------------|----------------------|--------------------|-------------------|-----------------------|----------------|
|                              | Garcia Power Plant | Bracinho Power Plant | Cedros Power Plant | Salto Power Plant | Palmeiras Power Plant | Total          |
| <b>Balance at 12.31.2025</b> | <b>56,003</b>      | <b>80,808</b>        | <b>61,531</b>      | <b>37,550</b>     | <b>148,763</b>        | <b>384,655</b> |
| <b>Current</b>               |                    |                      |                    |                   |                       | <b>45,542</b>  |
| <b>Non-current</b>           |                    |                      |                    |                   |                       | <b>339,113</b> |
| Monetary Restatement         | 1,031              | 1,489                | 1,135              | 690               | 2,751                 | 7,096          |
| Interest                     | 1,665              | 2,435                | 1,793              | 1,269             | 3,897                 | 11,059         |
| Amortization                 | (1,811)            | (2,616)              | (1,941)            | (1,331)           | (4,336)               | (12,035)       |
| <b>Balance at 03.31.2026</b> | <b>56,888</b>      | <b>82,116</b>        | <b>62,518</b>      | <b>38,178</b>     | <b>151,075</b>        | <b>390,775</b> |
| <b>Current</b>               |                    |                      |                    |                   |                       | <b>46,335</b>  |
| <b>Non-current</b>           |                    |                      |                    |                   |                       | <b>344,440</b> |

## 14. INDEMNIFIABLE FINANCIAL ASSETS - CONCESSION

| Description   |                  |                  | Consolidated |
|---|------------------|------------------|--------------|
|   | 03.31.2026       | 12.31.2025       |              |
| <b>Indemnifiable Financial Assets - Energy Distribution</b> | <b>1,420,438</b> | <b>1,234,686</b> |              |
| In Service  | 1,420,438        | 1,234,686        |              |
| <b>Indemnifiable Financial Assets - Energy Generation</b>   | <b>179,418</b>   | <b>176,618</b>   |              |
| Indemnifiable Assets  | 2,421            | 2,421            |              |
| Indemnifiable Assets - Basic Project Pery Power Plant       | 176,997          | 174,197          |              |
| <b>Total</b>  | <b>1,599,856</b> | <b>1,411,304</b> |              |
| <b>Current</b>  | <b>20,303</b>    | <b>19,956</b>    |              |
| <b>Non-current</b>  | <b>1,579,553</b> | <b>1.391.348</b> |              |

### 14.1. Indemnifiable Financial Assets - Energy Distribution

Work in progress related mainly to the construction and expansion of substations, distribution lines and networks and metering equipment, measured at historical cost, net of special obligations, are recorded as Contract Assets.

As these works are completed, due to the extension of the 5<sup>th</sup> Amendment to Concession Agreement 56/1999, Celesc D bifurcates its assets linked to the concession into Intangible Assets and Indemnifiable Financial Assets.

Based on Technical Interpretation ICPC 01/IFRIC 12 - Concession Contracts, the Indemnifiable Financial Asset refers to the fair value of the investments made, linked to the concession, corresponding to the established right to receive cash via indemnification when the assets revert to the granting authority at the end of the concession.

The portion of the infrastructure that will be used during the concession is bifurcated into Intangible Assets and amortized until the end of the concession.

| Description  | Consolidated     |
|--|------------------|
|  | Total            |
| <b>Balance at 12.31.2025</b>                                       | <b>1,234,686</b> |
| (-) Transfer of Contract Assets                                    | 171,052          |
| (+) Restatement of Indemnifiable Financial Assets - Concession (i) | 14,967           |
| (-) Redemption   | (267)            |
| <b>Balance at 03.31.2026</b>                                       | <b>1,420,438</b> |

(i) IPCA

The recognition of the fair value of the Indemnifiable Financial Assets of the distribution concession is accounted for as gross operating revenue.

## 14.2. Indemnifiable Financial Assets - Basic Project (Pery Power Plant)

In 2017, the Pery Power Plant - Pery HPP concession was extended under the terms of Federal Law 12,783, of January 11, 2013, under the physical energy and power guarantee quota regime, on which occasion the 4<sup>th</sup> Amendment to Concession Contract 006/2013 - ANEEL was signed with the Ministry of Mines and Energy - MME on July 07, 2017. The concession was extended for a period of 30 years, ending on July 09, 2047.

However, during the approval processes for the Annual Generation Revenues (RAG) in 2018, 2019, and 2020, ANEEL opted to readjust the Cost of Improvements to the Management of Generation Assets (GAG Melhorias), without defining the remuneration for the indemnification of investments in reversible assets that have not been amortized or depreciated from the previous concession, based on article 15 of Federal Law 12.783/2013, under the terms of article 3 of MME Ordinance 257, of July 05, 2017.

By means of Order 2,018, of July 6, 2021, ANEEL approved Celesc G's right to receive compensation for the Pery Power Plant Basic Project in the amount of R\$114.5 million incorporated into the RAG, retroactive to July 01, 2018, updated by the IPCA and monthly interest calculated based on the IRR.

On March 31, 2026, the updated balance is R\$177.0 million. The balance is amortized monthly, against the recognition of electricity supply revenue, until the end of the concession term, which will occur in July 2047, according to the amounts approved in the RAG each year, of which R\$21.0 million refers to the indemnity for the 2025/2026 cycle.

| Description                  | Consolidated<br>Pery Power Plant |
|------------------------------|----------------------------------|
| <b>Balance at 12.31.2025</b> | <b>174,197</b>                   |
| Monetary Restatement         | 3,218                            |
| Interest                     | 4,843                            |
| Amortization                 | (5,261)                          |
| <b>Balance at 03.31.2026</b> | <b>176,997</b>                   |
| <b>Current</b>               | <b>20,303</b>                    |
| <b>Non-current</b>           | <b>156,694</b>                   |

## 15. CONTRACT ASSETS

These refer to assets under construction and expansion of substations, distribution lines and networks and metering equipment, measured at historical cost and net of special obligations, related to the Energy Distribution Concession Agreement, and are classified as contract assets because they are subject to the satisfaction of performance obligations.

When the construction of the infrastructure is completed, these contract assets are transferred to Indemnifiable Financial Assets or Intangible Assets, depending on the form of remuneration. These contract assets are bifurcated as Indemnifiable Financial Assets, within the scope of CPC 48/IFRS 9, or as intangible assets, according to the form of remuneration described in ICPC 01/IFRIC 12.

| Description   | Consolidated     |
|---|------------------|
| <b>Balance at 12.31.2024</b>  | <b>771,357</b>   |
| (-) Transfers to Intangible Assets                                    | (632,331)        |
| (-) Transfers to Financial Assets                                     | (264,296)        |
| (+) Additions to Contract Assets - Distribution Infrastructure Assets | 1,346,493        |
| (+) Additions to Contract Assets - Administrative Assets              | 110,535          |
| (-) Special Obligations in Progress - SO                              | (294,237)        |
| <b>Balance at 12.31.2025</b>  | <b>1,037,521</b> |
| (-) Transfers to Intangible Assets                                    | (294,133)        |
| (-) Transfers to Financial Assets                                     | (171,053)        |
| (+) Additions to Contract Assets - Distribution Infrastructure Assets | 409,721          |
| (+) Additions to Contract Assets - Administrative Assets              | 24,514           |
| (-) Special Obligations in Progress - SO                              | (88,970)         |
| <b>Balance at 03.31.2026</b>  | <b>917,600</b>   |

The investments made by Celesc D were directed toward the expansion, modernization, and maintenance of the electrical system infrastructure, as well as the improvement of the Company's administrative and operational processes. These investments aim to enhance the quality and reliability of the electricity

supply, in addition to strengthening the infrastructure required to meet the growing demand for the system.

In this context, resources were allocated to assets related to the high-voltage grid, distribution lines, substations, smart meter deployment, information technology, the acquisition of machinery and equipment, as well as the renewal and expansion of the vehicle fleet.

The special obligations represent the resources related to the financial participation of the consumer, the Federal Government, States and Municipalities, destined for investments in projects linked to the concession, and are not onerous liabilities or shareholder credits.

Of the R\$24.5 million in administrative assets invested in the first quarter of 2026, R\$22.0 million were investments in software. These costs will be recovered in the Periodic Tariff Review, through the Regulatory Annuity Base - BAR, which is one of the mechanisms for remunerating a concessionaire's assets, along with the Regulatory Remuneration Base - RRB. The BAR is made up of amounts equivalent to certain groups of accounts, such as:

- Software and other intangibles;
- Administration land;
- Buildings, civil works and administrative improvements;
- Administration machinery and equipment;
- Vehicles;
- Furniture and fixtures.

## 16. RELATED PARTIES

The Company has a policy on transactions with related parties and the balances in assets and liabilities, current and non-current, as well as the transactions recognized in income, are shown in the table below:

| Description                                      | Parent Company      |                           |              | Consolidated        |                   |                |                           |              |
|--|---------------------|---------------------------|--------------|---------------------|-------------------|----------------|---------------------------|--------------|
|  | Assets              |                           | Liabilities  | Assets              |                   | Liabilities    |                           |              |
|  | Accounts Receivable | Dividends and IOE Payable | Other Debts  | Accounts Receivable | Taxes Recoverable | Taxes Payable  | Dividends and IOE Payable | Other Debts  |
| <b>Controlling Shareholder</b>                   |                     |                           |              |                     |                   |                |                           |              |
| <b>Government of the State of Santa Catarina</b> |                     |                           |              |                     |                   |                |                           |              |
| Dividends and IOE                                | -                   | 54,149                    | -            | -                   | -                 | -              | 54,149                    | -            |
| ICMS   | -                   | -                         | -            | -                   | 97,774            | 241,812        | -                         | -            |
| Energy Billing                                   | -                   | -                         | -            | 10,001              | -                 | -              | -                         | -            |
| Distributed Generation                           | -                   | -                         | -            | 141                 | -                 | -              | -                         | -            |
| Staff Available                                  | -                   | -                         | -            | 24                  | -                 | -              | -                         | -            |
| <b>Equity Investment</b>                         |                     |                           |              |                     |                   |                |                           |              |
| <b>CASAN</b>                                     |                     |                           |              |                     |                   |                |                           |              |
| Dividends and IOE                                | 7,282               | -                         | -            | 7,282               | -                 | -              | -                         | -            |
| <b>Security Foundation</b>                       |                     |                           |              |                     |                   |                |                           |              |
| <b>CELOS</b>                                     |                     |                           |              |                     |                   |                |                           |              |
| Pension Contrib., Health Plan and Others         | -                   | -                         | -            | -                   | -                 | -              | -                         | 25           |
| Energy Billing                                   | -                   | -                         | -            | 5                   | -                 | -              | -                         | -            |
| <b>Associates and Joint Ventures</b>             |                     |                           |              |                     |                   |                |                           |              |
| <b>DFESA</b>                                     |                     |                           |              |                     |                   |                |                           |              |
| Energy Purchase                                  | -                   | -                         | -            | -                   | -                 | -              | -                         | 1,356        |
| Dividends and IOE                                | 2,127               | -                         | -            | 2,127               | -                 | -              | -                         | -            |
| <b>SC Gás</b>                                    |                     |                           |              |                     |                   |                |                           |              |
| Dividends and IOE                                | 2,447               | -                         | -            | 2,447               | -                 | -              | -                         | -            |
| <b>ECTE</b>                                      |                     |                           |              |                     |                   |                |                           |              |
| Dividends and IOE                                | 2,436               | -                         | -            | 2,436               | -                 | -              | -                         | -            |
| <b>Subsidiaries</b>                              |                     |                           |              |                     |                   |                |                           |              |
| <b>Celesc G</b>                                  |                     |                           |              |                     |                   |                |                           |              |
| Dividends and IOE                                | 56,984              | -                         | -            | -                   | -                 | -              | -                         | -            |
| <b>Celesc D</b>                                  |                     |                           |              |                     |                   |                |                           |              |
| Staff Available                                  | -                   | -                         | 2,781        | -                   | -                 | -              | -                         | -            |
| Agreement Collection Fees                        | -                   | -                         | 156          | -                   | -                 | -              | -                         | -            |
| Dividends and IOE                                | 251,625             | -                         | -            | -                   | -                 | -              | -                         | -            |
| <b>Balance at 12.31.2025</b>                     | <b>322,901</b>      | <b>54,149</b>             | <b>2,937</b> | <b>24,458</b>       | <b>97,774</b>     | <b>241,812</b> | <b>54,149</b>             | <b>1,381</b> |
| <b>Controlling Shareholder</b>                   |                     |                           |              |                     |                   |                |                           |              |
| <b>Government of the State of Santa Catarina</b> |                     |                           |              |                     |                   |                |                           |              |
| Dividends and IOE                                | -                   | 14,794                    | -            | -                   | -                 | -              | 14,794                    | -            |
| ICMS   | -                   | -                         | -            | -                   | 1,276             | 276,528        | -                         | -            |
| Energy Billing                                   | -                   | -                         | -            | 12,949              | -                 | -              | -                         | -            |

|  |                |               |              |               |              |                |               |               |
|--|----------------|---------------|--------------|---------------|--------------|----------------|---------------|---------------|
| Distributed Generation                   | -              | -             | -            | 1,883         | -            | -              | -             | -             |
| Staff Available                          | -              | -             | -            | 49            | -            | -              | -             | -             |
| <b>Equity Investment</b>                 |                |               |              |               |              |                |               |               |
| <b>CASAN</b>                             |                |               |              |               |              |                |               |               |
| Dividends and IOE                        | 7,282          | -             | -            | 7,282         | -            | -              | -             | -             |
| <b>Security Foundation</b>               |                |               |              |               |              |                |               |               |
| <b>CELOS</b>                             |                |               |              |               |              |                |               |               |
| Pension Contrib., Health Plan and Others | -              | -             | 91           | -             | -            | -              | -             | 12,817        |
| Energy Billing                           | -              | -             | -            | 14            | -            | -              | -             | -             |
| <b>Associates and Joint Ventures</b>     |                |               |              |               |              |                |               |               |
| <b>DFESA</b>                             |                |               |              |               |              |                |               |               |
| Energy Purchase                          | -              | -             | -            | -             | -            | -              | -             | 1,356         |
| Dividends and IOE                        | 54             | -             | -            | 54            | -            | -              | -             | -             |
| <b>SC Gás</b>                            |                |               |              |               |              |                |               |               |
| Dividends and IOE                        | 2,515          | -             | -            | 2,515         | -            | -              | -             | -             |
| <b>ECTE</b>                              |                |               |              |               |              |                |               |               |
| Dividends and IOE                        | 2,436          | -             | -            | 2,436         | -            | -              | -             | -             |
| <b>Xavantina</b>                         |                |               |              |               |              |                |               |               |
| Dividends and IOE                        | -              | -             | -            | 684           | -            | -              | -             | -             |
| <b>Rondinha</b>                          |                |               |              |               |              |                |               |               |
| Dividends and IOE                        | -              | -             | -            | 208           | -            | -              | -             | -             |
| <b>Subsidiaries</b>                      |                |               |              |               |              |                |               |               |
| <b>Celesc G</b>                          |                |               |              |               |              |                |               |               |
| Dividends and IOE                        | 56,984         | -             | -            | -             | -            | -              | -             | -             |
| <b>Celesc D</b>                          |                |               |              |               |              |                |               |               |
| Staff Available                          | -              | -             | 4,777        | -             | -            | -              | -             | -             |
| Agreement Collection Fees                | -              | -             | 302          | -             | -            | -              | -             | -             |
| Dividends and IOE                        | 322,186        | -             | -            | -             | -            | -              | -             | -             |
| <b>Balance at 03.31.2026</b>             | <b>391,457</b> | <b>14,794</b> | <b>5,170</b> | <b>28,074</b> | <b>1,276</b> | <b>276,528</b> | <b>14,794</b> | <b>14,173</b> |

| Description                                      | Parent Company     |                | Consolidated                  |                  |                             |                    |
|--|--------------------|----------------|-------------------------------|------------------|-----------------------------|--------------------|
|  | Operating Expenses | Other Expenses | Revenue from Sales / Services | Taxes            | Cost of Conventional Resale | Operating Expenses |
| <b>Controlling Shareholder</b>                   |                    |                |                               |                  |                             |                    |
| <b>Government of the State of Santa Catarina</b> |                    |                |                               |                  |                             |                    |
| ICMS   | -                  | -              | -                             | (674,037)        | -                           | -                  |
| Energy Billing                                   | -                  | -              | 32,751                        | -                | -                           | -                  |
| Distributed Generation                           | -                  | -              | 1,753                         | -                | -                           | -                  |
| <b>Equity Investment</b>                         |                    |                |                               |                  |                             |                    |
| <b>CASAN</b>                                     |                    |                |                               |                  |                             |                    |
| Dividends and IOE                                | -                  | -              | -                             | -                | -                           | -                  |
| <b>Security Foundation</b>                       |                    |                |                               |                  |                             |                    |
| <b>CELOS</b>                                     |                    |                |                               |                  |                             |                    |
| Pension and Assistance Plans                     | (6)                | -              | -                             | -                | -                           | (6)                |
| Energy Billing                                   | -                  | -              | 25                            | -                | -                           | -                  |
| <b>Affiliate</b>                                 |                    |                |                               |                  |                             |                    |
| <b>DFESA</b>                                     |                    |                |                               |                  |                             |                    |
| Energy Purchase                                  | -                  | -              | -                             | -                | (3,572)                     | -                  |
| <b>Subsidiary</b>                                |                    |                |                               |                  |                             |                    |
| <b>Celesc D</b>                                  |                    |                |                               |                  |                             |                    |
| Agreement Collection Fees                        | -                  | (437)          | -                             | -                | -                           | -                  |
| Staff Available                                  | (747)              | -              | -                             | -                | -                           | -                  |
| <b>Balance at 03.31.2025</b>                     | <b>(753)</b>       | <b>(437)</b>   | <b>34,529</b>                 | <b>(674,037)</b> | <b>(3,572)</b>              | <b>(6)</b>         |
| <b>Controlling Shareholder</b>                   |                    |                |                               |                  |                             |                    |
| <b>Government of the State of Santa Catarina</b> |                    |                |                               |                  |                             |                    |
| ICMS   | -                  | -              | -                             | (750,273)        | -                           | -                  |
| Energy Billing                                   | -                  | -              | 31,295                        | -                | -                           | -                  |
| Dam Monitoring                                   | -                  | -              | 2,678                         | -                | -                           | -                  |
| Distributed Generation                           | -                  | -              | -                             | -                | -                           | -                  |
| Employees Available                              | -                  | -              | -                             | -                | -                           | 128                |
| <b>Equity Investment</b>                         |                    |                |                               |                  |                             |                    |
| <b>CASAN</b>                                     |                    |                |                               |                  |                             |                    |
| Dividends and IOE                                | -                  | -              | -                             | -                | -                           | -                  |
| <b>Security Foundation</b>                       |                    |                |                               |                  |                             |                    |
| <b>CELOS</b>                                     |                    |                |                               |                  |                             |                    |
| Pension and Assistance Plans                     | -                  | -              | -                             | -                | -                           | -                  |
| Energy Billing                                   | -                  | -              | 18                            | -                | -                           | -                  |
| <b>Affiliate</b>                                 |                    |                |                               |                  |                             |                    |
| <b>DFESA</b>                                     |                    |                |                               |                  |                             |                    |
| Energy Purchase                                  | -                  | -              | -                             | -                | (3,572)                     | -                  |
| <b>Subsidiary</b>                                |                    |                |                               |                  |                             |                    |
| <b>Celesc D</b>                                  |                    |                |                               |                  |                             |                    |
| Agreement Collection Fees                        | -                  | (442)          | -                             | -                | -                           | -                  |
| Staff Available                                  | (1,996)            | -              | -                             | -                | -                           | -                  |
| <b>Balance at 03.31.2026</b>                     | <b>(1,996)</b>     | <b>(442)</b>   | <b>33,991</b>                 | <b>(750,273)</b> | <b>(3,572)</b>              | <b>128</b>         |

Celesc Social Security Foundation (CELOS) holds 8.63% of the Company's common shares. Celesc D is a sponsor of CELOS, providing pension contribution benefits and healthcare plans, among others.

Celesc D charges the Company a percentage on the provision of the covenant collection service through the energy bill.

DFESA, a subsidiary of the Company, has short and long-term energy sales contracts with Celesc G for resale. The contract initially signed between the parties, for a period of ten years (2015-2025), was extended until August 31, 2033, for the purchase of 15.1862 average MW, at the price of R\$120.00 (one hundred and twenty Reais) per unit.

The Company and its subsidiaries have transactions with its majority shareholder, the Government of the State of Santa Catarina. The transactions carried out are related to the payment of dividends and interest on equity; the billing of electricity supply and secondment of personnel by Celesc D; and the mandatory payment of due ICMS and ICMS under the tax substitution regime for free consumers. Additionally, they involve the utilization of ICMS tax credits related to electrical system works required for the expansion of industries in Santa Catarina; works for the relocation of electricity distribution networks due to highway widening, paving, and alignment changes under a state program named 'Pacto Pelas Estradas'; and works related to incentives for renewable energy generation sources and energy efficiency, as provided for in the 'Energia Boa' program, established by State/SC Decree 674/2024.

There are also contracts executed between the Government of the State of Santa Catarina and Celesc G for the provision of operation and maintenance services for the flood control dam in the municipality of José Boiteux (SC), and for the usufruct of distributed generation photovoltaic plants to offset the electricity consumed, the latter executed with the State Secretariat of Education (SED).

### 16.1. Tax Transactions

Celesc D is required to remit the due ICMS and the ICMS under the tax substitution regime for free consumers to the Government of the State of Santa Catarina.

In addition to the usual ICMS debits and credits, ordinarily arising from regular billing and tax credits linked to permanent assets, the Company has the following other transactions related to this tax:

#### i) ICMS tax debit Reversals:

The reversal of ICMS debits by electricity supply companies is regulated by CONFAZ ICMS Agreement 30/04. Due to the high volume of Electronic Electricity Bills (NF3e) issued to the 3.5 million consumer units within its concession area, Celesc D, during a review process of ICMS debit reversals, identified an amount of R\$18.7 million in ICMS tax credits to be recognized. This requires data compilation prior to the subsequent filing of an administrative request for ICMS refund with SEF-SC

#### ii) Deemed Tax Credits Related to Construction Works:

CONFAZ ICMS Agreement 85/04, Law 17,762/2019, and the RICMS-SC grant Celesc D a presumed ICMS tax credit related to the execution of works provided for in the following programs:

| <b>Programs</b>      | <b>1Q26</b>   | <b>1Q25</b>   |
|----------------------|---------------|---------------|
| Pacto pelas estradas | 2,425         | 10,553        |
| Industries           | 12,545        | 57,852        |
| Energia Boa          | -             | 6             |
| <b>Totals</b>        | <b>14,970</b> | <b>68,411</b> |

### 16.2. Remuneration of Key Management Personnel

The remuneration of management (Board of Directors, Fiscal Council and Executive Board) is shown below:

| <b>Description</b> | <b>Parent Company</b> |                   | <b>Consolidated</b> |                   |
|--------------------|-----------------------|-------------------|---------------------|-------------------|
|                    | <b>03.31.2026</b>     | <b>03.31.2025</b> | <b>03.31.2026</b>   | <b>03.31.2025</b> |
| Fees               | 318                   | 1,926             | 318                 | 1,926             |

|                 |              |              |              |              |
|-----------------|--------------|--------------|--------------|--------------|
| Profit Sharing  | 1,625        | -            | 1,625        | -            |
| Payroll Charges | 559          | 534          | 559          | 534          |
| Other           | 279          | 271          | 279          | 271          |
| <b>Total</b>    | <b>2,781</b> | <b>2,731</b> | <b>2,781</b> | <b>2,731</b> |

The structure and composition of the statutory bodies of the wholly-owned subsidiaries Celesc D and Celesc G must be made up of the members elected to occupy the respective positions in the Company. Only members of the Executive Board are entitled to profit sharing.

## 17. INCOME FROM CORPORATE INCOME TAX - IRPJ AND SOCIAL CONTRIBUTION ON NET INCOME - CSLL

### 17.1. Breakdown of Net Deferred Income Tax and Social Contribution

The following table shows the balances of the deferred Income Tax and Social Contribution accounts:

| Description             | Parent Company |            | Consolidated   |                |
|-------------------------|----------------|------------|----------------|----------------|
|                         | 03.31.2026     | 12.31.2025 | 03.31.2026     | 12.31.2025     |
| Assets                  | -              | -          | 577,788        | 560,035        |
| Liabilities             | -              | -          | (114,674)      | (111,200)      |
| <b>Net Deferred Tax</b> | <b>-</b>       | <b>-</b>   | <b>463,114</b> | <b>448,835</b> |

| Temporary Differences                                      | Deferred Assets |                | Deferred Liabilities |                | Consolidated Net Deferred |                |
|--|-----------------|----------------|----------------------|----------------|---------------------------|----------------|
|  | 03.31.2026      | 12.31.2025     | 03.31.2026           | 12.31.2025     | 03.31.2026                | 12.31.2025     |
| Provision for Contingencies                                | 104,537         | 102,407        | -                    | -              | 104,537                   | 102,407        |
| Provision for Asset Losses                                 | 10,068          | 10,080         | -                    | -              | 10,068                    | 10,080         |
| Provision for Losses on Accounts Receivable <sup>(i)</sup> | -               | -              | 60,781               | 56,157         | (60,781)                  | (56,157)       |
| Post-Employment Benefit                                    | 611,382         | 592,538        | -                    | -              | 611,382                   | 592,538        |
| Leasing - CPC 06   | 292             | 282            | -                    | -              | 292                       | 282            |
| Allocated Cost   | -               | -              | 5,999                | 6,070          | (5,999)                   | (6,070)        |
| Effects ICPC 01 - Concession Contracts                     | -               | -              | 40,793               | 41,323         | (40,793)                  | (41,323)       |
| Effects of CPC 39 - Financial Instruments                  | -               | -              | 50,263               | 50,916         | (50,263)                  | (50,916)       |
| Grant Bonus  | -               | -              | 75,872               | 73,385         | (75,872)                  | (73,385)       |
| Financial Assets - Pery Power Plant                        | -               | -              | 29,669               | 28,489         | (29,669)                  | (28,489)       |
| Renegotiation of Hydrological Risk HGP                     | -               | -              | 13,222               | 13,353         | (13,222)                  | (13,353)       |
| Hedge Operations   | 13,556          | 13,350         | -                    | -              | 13,556                    | 13,350         |
| Other Provisions   | -               | -              | 122                  | 129            | (122)                     | (129)          |
| <b>Total</b>   | <b>739,835</b>  | <b>718,657</b> | <b>276,721</b>       | <b>269,822</b> | <b>463,114</b>            | <b>448,835</b> |

(i) The deferred tax regarding the Provision for Allowance for Doubtful Accounts refers to the characteristics of Celesc D's accounts receivable concerning its eligibility for tax deductibility under the RIR/2018 and the amounts recorded as Estimated Loss on Doubtful Accounts (ECL). It was observed that the tax deductibility amount was higher than the corporate ECL.

In corporate accounting, the Estimated Loss on Doubtful Accounts (ECL) is recognized based on a methodology that considers the expectation of credit recovery, reflecting the actual default risk determined from historical analysis, current conditions, and economic forecasts.

For tax purposes, however, the deductibility of losses follows specific rules under tax legislation, which establish distinct criteria for the eligibility of credits and the recognition of losses as deductible. Due to the characteristics of the Company's accounts receivable portfolio and the eligibility for tax deductibility

provided for in tax regulations (RIR/2018), the amount considered deductible for tax calculation purposes is higher than the value recorded as ECL in corporate accounting.

Accordingly, this difference between the tax base and the accounting base results in the recognition of deferred tax, reflecting the temporary effect generated by the fact that the tax deductibility of losses occurs in a higher amount than the provision recognized in the corporate financial statements.

## 17.2. Constitution of Deferred Tax Assets on Tax Losses

In accordance with CPC 32/IAS12, the Parent Company did not record deferred tax assets on tax losses in the amount of R\$76.5 million, due to the unlikelihood of future taxable income being available against which the temporary differences can be utilized.

## 17.3. Realization of Deferred Assets

The Income Tax and Social Contribution tax base stems not only from the profit generated, but also from the existence of non-taxable income, non-deductible expenses, tax incentives and other variables, with no immediate correlation between the Company's net profit and the income tax and social contribution result. In this way, the expected use of tax credits should not be taken as the only indication of the company's future results.

The realization of deferred taxes is based on the budget projections approved by the Company's Board of Directors, with the aim of defining and presenting the necessary actions to meet regulatory demands and converge towards compliance with the concession contract.

The Company's management considers that the deferred assets arising from temporary differences will be realized, in proportion to the final resolution of the contingencies and events to which they refer, when they will be offset against taxable profits.

Deferred taxes on the actuarial liabilities for employee benefits are being realized through the payment of contributions.

The realization estimates for the balance of total assets as of March 31, 2026 are:

| Year         | Consolidated   |                |
|--------------|----------------|----------------|
|              | 03.31.2026     | 12.31.2025     |
| 2026         | 31,585         | 10,918         |
| 2027         | 15,176         | 15,176         |
| 2028         | 13,790         | 13,790         |
| 2029         | 34,441         | 34,441         |
| 2030+        | 644,843        | 644,332        |
| <b>Total</b> | <b>739,835</b> | <b>718,657</b> |

## 17.4. Reconciliation of Income Tax and Social Contribution Recognized in Equity

The movement in attributed cost and the amounts of Income Tax and Social Contribution, recognized directly in equity, is shown below:

| Description                                | Consolidated  |
|--|---------------|
|  | Total         |
| <b>Balance at 12.31.2024</b>               | <b>23,416</b> |
| (-) Write-off of Assigned Cost             | (843)         |
| (+) Taxes (Income Tax/Social Contribution) | 287           |
| <b>Balance at 12.31.2025</b>               | <b>22,860</b> |
| (-) Write-off of Assigned Cost             | (207)         |
| (+) Taxes (Income Tax/Social Contribution) | 70            |
| <b>Balance at 03.31.2026</b>               | <b>22,723</b> |

## 17.5. Reconciliation of Income Tax and Social Contribution Recognized in other Comprehensive Income (loss)

The movement in employee Benefits with the amounts of Income Tax and Social Contribution, recognized directly in other comprehensive income (loss), is shown below:

| Description                                | Consolidated     |  |
|--|------------------|--|
|  | Total            |  |
| <b>Balance at 12.31.2024</b>               | <b>1,172,314</b> |  |
| (+) Addition of employee benefits          | 107,764          |  |
| (-) Taxes (Income Tax/Social Contribution) | (36,640)         |  |
| <b>Balance at 12.31.2025</b>               | <b>1,243,438</b> |  |
| (+) Addition of employee benefits          | -                |  |
| (-) Taxes (Income Tax/Social Contribution) | -                |  |
| <b>Balance at 03.31.2026</b>               | <b>1,243,438</b> |  |

## 17.6. Reconciliation of Current and Deferred Income Tax and Social Contribution

The reconciliation of Income Tax and Social Contribution expenses, at the nominal and effective rates, is shown below:

| Description  | Parent Company  |                 | Consolidated     |                  |
|--|-----------------|-----------------|------------------|------------------|
|  | 03.31.2026      | 03.31.2025      | 03.31.2026       | 03.31.2025       |
| <b>Profit Before Income Tax and Social Contribution</b>              | <b>251,692</b>  | <b>252,683</b>  | <b>333,589</b>   | <b>377,745</b>   |
| Combined Nominal Rate of Income Tax and Social Contribution          | 34%             | 34%             | 34%              | 34%              |
| <b>Income Tax and Social Contribution</b>                            | <b>(85,575)</b> | <b>(85,912)</b> | <b>(113,420)</b> | <b>(128,433)</b> |
| <b>Permanent Additions and Exclusions</b>                            |                 |                 |                  |                  |
| Equity Pickup  | 87,829          | 87,463          | 4,339            | 5,770            |
| Tax Benefit  | -               | -               | (95)             | (34)             |
| Tax Incentive  | -               | -               | 265              | 1,124            |
| Interest on Equity   | (3,726)         | (2,850)         | 25,354           | 19,677           |
| Non-deductible Provisions  | (200)           | 6,681           | (200)            | 6,681            |
| Non-deductible Fines   | -               | -               | (2,811)          | (24,467)         |
| Income Tax and Social Contribution on unrecognized tax losses        | 445             | (2,487)         | 445              | (2,486)          |
| Management Participation   | (77)            | (106)           | (100)            | (127)            |
| Lei do Bem   | -               | -               | 720              | -                |
| Other Additions (Exclusions)   | 271             | (2,789)         | 2,573            | (2,767)          |
| <b>Total Current and Deferred Income Tax and Social Contribution</b> | <b>(1,033)</b>  | <b>-</b>        | <b>(82,930)</b>  | <b>(125,062)</b> |
| Current  | (1,033)         | -               | (97,211)         | (65,566)         |
| Deferred   | 0               | -               | 14,281           | (59,496)         |
| <b>Effective Rate</b>  | <b>0.41%</b>    | <b>0.00%</b>    | <b>24.86%</b>    | <b>33.11%</b>    |

## 17.7. Uncertainty over Income Tax and Social Contribution treatment

### 17.7.1. Tax action procedure 0900100-2018-00117-1

On September 24, 2018, the Special Secretariat of the Federal Revenue Service of Brazil (SERFB) initiated tax action procedure 0900100-2018-00117-1. This procedure resulted, on January 08, 2019, in the issuance of notice of tax assessment 10980.727742/2018-81 in the amount of R\$306.8 million. This infraction notice is related to the calculation of taxable income and the CSLL calculation base, thus charging the concessionaire:

- Undue adjustments attributed to the Compensation Account for Variations in the Values of Items in Portion A - CVA;
- Non-compliance with the remaining term of the concession contract for the purposes of the

determinations set out in article 69 of Federal Law 12,973/2014.

After analysis by Management, it was found that the amounts calculated by the tax authority are dissociated from tax rules, doctrine and court decisions in similar cases. Management, through legal and tax advice hired exclusively for this purpose, believes that the procedures adopted will probably be accepted in decisions by higher courts of last instance (probability of acceptance >50%), with respect to the total value and, for this reason, has not recorded any Income Tax/Social Contribution liabilities in relation to these lawsuits.

In 2020, the Administrative Council for Tax Appeals - CARF, in judgment of the Voluntary Appeal filed by the Company, partially granted the request, in order to cancel the requirements regarding the adjustments (additions) referred to in article 69 of Law 12,973/2014, and the application of isolated fines for failure to pay estimates, maintaining the requirement to tax the positive adjustments related to CVA on an accrual basis. The administrative process is closed.

On October 20, 2023, Celesc filed a lawsuit to annul the tax credit held in the administrative sphere, offering an insurance policy as collateral, which was accepted by the federal tax authorities. The case is awaiting an accounting expert.

In turn, on December 07, 2023, the Federal Government - the National Treasury - filed for enforcement of the CDA relating to the tax, whose updated value is R\$288.6 million. The tax enforcement is suspended due to the attachment of the guarantee insurance rights from the previous annulment action.

## 18. INVESTMENTS IN SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES

| Description           | Parent Company   |                  | Consolidated   |                |
|-----------------------|------------------|------------------|----------------|----------------|
|                       | 03.31.2026       | 12.31.2025       | 03.31.2026     | 12.31.2025     |
| <b>Subsidiaries</b>   | <b>3,612,857</b> | <b>3,451,262</b> | -              | -              |
| Celesc D              | 2,799,788        | 2,668,203        | -              | -              |
| Celesc G              | 813,069          | 783,059          | -              | -              |
| <b>Joint Ventures</b> | <b>180,091</b>   | <b>176,281</b>   | <b>180,091</b> | <b>176,281</b> |
| SCGÁS                 | 180,091          | 176,281          | 180,091        | 176,281        |
| <b>Affiliates</b>     | <b>96,472</b>    | <b>90,198</b>    | <b>128,718</b> | <b>135,868</b> |
| ECTE                  | 60,320           | 55,585           | 60,320         | 55,585         |
| DFESA                 | 36,152           | 34,613           | 36,152         | 34,613         |
| SPEs                  | -                | -                | 32,246         | 45,670         |
| <b>Total</b>          | <b>3,889,420</b> | <b>3,717,741</b> | <b>308,809</b> | <b>312,149</b> |

### 18.1. Investment Information

| Description                  | Parent Company |               |                       |           |                |                    |                     |                         | Equity     | Revenues | Profit |
|------------------------------|----------------|---------------|-----------------------|-----------|----------------|--------------------|---------------------|-------------------------|------------|----------|--------|
|                              | Company Shares |               | Company Participation |           | Current Assets | Non-Current Assets | Current Liabilities | Non-Current Liabilities |            |          |        |
|                              | Common Shares  | Share Capital | Voting Capital        |           |                |                    |                     |                         |            |          |        |
| <b>Balance at 12.31.2025</b> |                |               |                       |           |                |                    |                     |                         |            |          |        |
| Celesc D                     | 630,000        | 100.00%       | 100.00%               | 3,607,408 | 8,835,481      | 3,030,649          | 6,744,037           | 2,668,203               | 11,692,266 | 614,199  |        |
| Celesc G                     | 43,209         | 100.00%       | 100.00%               | 124,397   | 903,429        | 87,626             | 157,141             | 783,059                 | 219,498    | 103,927  |        |
| ECTE                         | 13,001         | 30.88%        | 30.88%                | 91,999    | 519,441        | 68,402             | 363,063             | 179,975                 | 46,706     | 31,548   |        |
| SCGÁS                        | 1,827          | 17.00%        | 51.00%                | 548,443   | 544,977        | 154,999            | 59,089              | 879,332                 | 1,299,123  | 171,371  |        |
| DFESA                        | 153,381        | 23.03%        | 23.03%                | 16,229    | 150,185        | 15,059             | 1,063               | 150,292                 | 66,786     | 24,726   |        |
| <b>Balance at 03.31.2026</b> |                |               |                       |           |                |                    |                     |                         |            |          |        |
| Celesc D                     | 630,000        | 100.00%       | 100.00%               | 3,977,764 | 9,051,226      | 4,012,561          | 6,216,641           | 2,799,788               | 3,436,547  | 217,114  |        |
| Celesc G                     | 43,209         | 100.00%       | 100.00%               | 170,104   | 900,582        | 96,630             | 160,987             | 813,069                 | 65,512     | 30,010   |        |
| ECTE                         | 13,001         | 30.88%        | 30.88%                | 93,659    | 519,488        | 75,651             | 349,652             | 187,844                 | 10,154     | 7,869    |        |
| SCGÁS                        | 1,827          | 17.00%        | 51.00%                | 570,184   | 543,007        | 158,480            | 50,807              | 903,904                 | 218,722    | 42,501   |        |
| DFESA                        | 153,381        | 23.03%        | 23.03%                | 14,277    | 147,960        | 4,134              | 1,126               | 156,977                 | 16,468     | 6,684    |        |

| Description                  | Consolidated   |               |                       |         |                |                    |                     |                         | Equity    | Revenues | Profit or Loss |
|------------------------------|----------------|---------------|-----------------------|---------|----------------|--------------------|---------------------|-------------------------|-----------|----------|----------------|
|                              | Company Shares |               | Company Participation |         | Current Assets | Non-Current Assets | Current Liabilities | Non-Current Liabilities |           |          |                |
|                              | Common Shares  | Share Capital | Voting Capital        |         |                |                    |                     |                         |           |          |                |
| <b>Balance at 12.31.2025</b> |                |               |                       |         |                |                    |                     |                         |           |          |                |
| ECTE                         | 13,001         | 30.88%        | 30.880%               | 91,999  | 519,441        | 68,402             | 363,063             | 179,975                 | 46,706    | 31,548   |                |
| SCGÁS                        | 1,827          | 17.00%        | 51.000%               | 548,443 | 544,977        | 154,999            | 59,089              | 879,332                 | 1,299,123 | 171,371  |                |
| DFESA                        | 153,381        | 23.03%        | 23.030%               | 16,229  | 150,185        | 15,059             | 1,063               | 150,292                 | 66,786    | 24,726   |                |
| Rondinha Energética          | 13,332         | 32.50%        | 32.500%               | 4,580   | 38,927         | 286                | -                   | 43,221                  | 9,012     | 1,546    |                |
| Xavantina Energética         | 271            | 40.00%        | 40.000%               | 4,258   | 26,817         | 870                | -                   | 30,205                  | 13,995    | 2,892    |                |
| Garça Branca Energética      | 24,669         | 49.00%        | 49.000%               | 1,681   | 52,295         | 2,813              | 11,283              | 39,880                  | 6,274     | (290)    |                |
| <b>Balance at 03.31.2026</b> |                |               |                       |         |                |                    |                     |                         |           |          |                |
| ECTE                         | 13,001         | 30.88%        | 30.880%               | 93,659  | 519,488        | 75,651             | 349,652             | 187,844                 | 10,154    | 7,869    |                |
| SCGÁS                        | 1,827          | 17.00%        | 51.000%               | 570,184 | 543,007        | 158,480            | 50,807              | 903,904                 | 218,722   | 42,501   |                |



|  |              |               |              |                |               |               |               |                |
|--|--------------|---------------|--------------|----------------|---------------|---------------|---------------|----------------|
| <b>Balance at 12.31.2025</b>   | <b>8,495</b> | <b>22,042</b> | <b>7,608</b> | <b>107,322</b> | <b>1,679</b>  | <b>59,145</b> | <b>12,283</b> | <b>218,574</b> |
| Cost of PP&E   | 19,488       | 173,772       | 23,179       | 199,106        | 4,194         | 59,145        | 57,559        | 536,443        |
| Provision for Losses   | (3,665)      | (25,678)      | (1,995)      | (14,926)       | (38)          | -             | -             | (46,302)       |
| Accumulated Depreciation<br>(-) PIS/COFINS Credit Depreciation<br>of Right-of-Use Assets | (7,328)      | (126,052)     | (13,576)     | (76,858)       | (2,477)       | -             | (43,516)      | (269,807)      |
| <b>Balance at 12.31.2025</b>   | <b>8,495</b> | <b>22,042</b> | <b>7,608</b> | <b>107,322</b> | <b>1,679</b>  | <b>59,145</b> | <b>12,283</b> | <b>218,574</b> |
| Additions  | -            | -             | -            | -              | -             | 1,450         | 124           | 1,574          |
| Depreciation<br>(-) PIS/COFINS Credit Depreciation<br>Right-of-Use Assets                | -            | (281)         | (89)         | (1,802)        | (88)          | -             | (1,653)       | (3,913)        |
| <b>Balance at 03.31.2026</b>   | <b>8,495</b> | <b>21,761</b> | <b>7,519</b> | <b>105,520</b> | <b>1,591</b>  | <b>60,595</b> | <b>10,744</b> | <b>216,225</b> |
| Cost of PP&E   | 19,488       | 173,772       | 23,179       | 199,106        | 4,194         | 60,595        | 56,500        | 536,834        |
| Provision for Losses   | (3,665)      | (25,678)      | (1,995)      | (14,926)       | (38)          | -             | -             | (46,302)       |
| Accumulated Depreciation<br>(-) PIS/COFINS Credit Depreciation<br>of Right-of-Use Assets | (7,328)      | (126,333)     | (13,665)     | (78,660)       | (2,565)       | -             | (43,986)      | (272,537)      |
| <b>Balance at 03.31.2026</b>   | <b>8,495</b> | <b>21,761</b> | <b>7,519</b> | <b>105,520</b> | <b>1,591</b>  | <b>60,595</b> | <b>10,744</b> | <b>216,225</b> |
| <b>Average Depreciation Rate</b>   | -            | <b>4.31%</b>  | <b>3.64%</b> | <b>5.25%</b>   | <b>12.97%</b> | -             | <b>46.53%</b> |                |

## 19.2. Depreciation

The estimated average annual depreciation rates are as follows:

|                             | <b>Consolidated</b>    |
|-----------------------------|------------------------|
|                             | <b>Percentages (%)</b> |
| <b>Management</b>           | <b>03.31.2026</b>      |
| Buildings and Constructions | 6.3                    |
| Machinery and Equipment     | 8.2                    |
| Vehicles                    | 14.3                   |
| Furniture and Fixtures      | 6.8                    |

|                                | <b>Consolidated</b>    |
|--------------------------------|------------------------|
|                                | <b>Percentages (%)</b> |
| <b>Operation</b>               | <b>03.31.2026</b>      |
| Buildings and Constructions    | 3.6                    |
| Machinery and Equipment        | 5.1                    |
| Reservoirs, Dams and Pipelines | 4.3                    |
| Vehicles                       | 13.2                   |
| Furniture and Fixtures         | 5.1                    |

Under the straight-line depreciation method, useful lives and residual values are reviewed at the end of each fiscal year; any adjustments are recognized as changes in accounting estimates, and the results of these reviews are in line with those established by ANEEL.

## 19.3. Right of Use Assets and Lease Liabilities

The Group records the amounts payable under lease and rental contracts against Right-of-Use Assets.

| <b>ASSETS</b>  | <b>Parent Company</b> | <b>Consolidated</b> |
|--|-----------------------|---------------------|
| <b>Balance (Non-current) at 12.31.2025</b>             | <b>189</b>            | <b>12,283</b>       |
| (+) Additions  | -                     | 124                 |
| (-) Depreciation                                       | (57)                  | (1,653)             |
| (-) PIS/COFINS Credit Depreciation Right-of-Use Assets | -                     | (10)                |
| <b>Balance (Non-current) at 03.31.2026</b>             | <b>132</b>            | <b>10,744</b>       |

| <b>LIABILITIES</b>           | <b>Parent Company</b> | <b>Consolidated</b> |
|------------------------------|-----------------------|---------------------|
| <b>Balance at 12.31.2025</b> | <b>190</b>            | <b>13,113</b>       |
| <b>Current</b>               | <b>190</b>            | <b>2,863</b>        |
| <b>Non-current</b>           | <b>-</b>              | <b>10,250</b>       |
| (+) Additions                | -                     | 124                 |
| (+) Interest Incurred        | 5                     | 293                 |
| (-) Principal Payment        | (55)                  | (1,632)             |
| (-) Interest Paid            | (5)                   | (293)               |
| <b>Balance at 03.31.2026</b> | <b>135</b>            | <b>11,605</b>       |

|                    |            |               |
|--------------------|------------|---------------|
| <b>Current</b>     | <b>135</b> | <b>1,601</b>  |
| <b>Non-current</b> | <b>-</b>   | <b>10,004</b> |

## 19.4. Long-term Installment Maturities

| Years        | Consolidated  |               |
|--------------|---------------|---------------|
|              | 03.31.2026    | 12.31.2025    |
| 2027         | 1,485         | 4,325         |
| 2028         | 1,616         | 1,056         |
| 2029         | 1,675         | 1,122         |
| 2030         | 1,592         | 1,103         |
| 2031+        | 3,636         | 2,644         |
| <b>Total</b> | <b>10,004</b> | <b>10,250</b> |

The assets recognized have the following specialties:

- Buildings: refer to the rental contracts for the face-to-face service stores located in the distribution company's concession area;
- Land: refers to the land on which telecommunication towers, substations and warehouses are installed;
- Vehicles: refers to the rental contract for fleet vehicles used to provide services and vehicles used by the Executive Board.

## 20. INTANGIBLE ASSETS

| Description                                 | Consolidated                      |                    |  |                   | Total            |
|---|-----------------------------------|--------------------|--|-------------------|------------------|
|   | Concession Assets<br>Celesc D (i) | Acquired Softwares | Renegotiation of<br>Hydrological Risk HGP (ii) | Items in Progress |                  |
| <b>Balance at 12.31.2025 (Reclassified)</b> | <b>4,999,640</b>                  | <b>1,446</b>       | <b>39,276</b>                                  | <b>537</b>        | <b>5,040,899</b> |
| Total Cost                                  | 8,644,564                         | 8,989              | 45,879   | 537               | 8,699,969        |
| Accumulated Amortization                    | (3,644,924)                       | (7,543)            | (6,603)  | -                 | -3,659,070       |
| <b>Balance at 12.31.2025 (Reclassified)</b> | <b>4,999,640</b>                  | <b>1,446</b>       | <b>39,276</b>                                  | <b>537</b>        | <b>5,040,899</b> |
| Additions                                   | -                                 | -                  | -  | 49                | 49               |
| Write-offs                                  | (14,545)                          | -                  | -  | -                 | (14,545)         |
| Amortizations                               | (97,689)                          | (80)               | (388)  | -                 | (98,157)         |
| Transfers of Contract Assets (Note 15)      | 294,133                           | -                  | -  | -                 | 294,133          |
| <b>Balance at 03.31.2026</b>                | <b>5,181,539</b>                  | <b>1,366</b>       | <b>38,888</b>                                  | <b>586</b>        | <b>5,222,379</b> |
| Total Cost                                  | 8,924,152                         | 8,989              | 45,879   | 586               | 8,979,606        |
| Accumulated Amortization                    | (3,742,613)                       | (7,623)            | (6,991)  | -                 | (3,757,227)      |
| <b>Balance at 03.31.2026</b>                | <b>5,181,539</b>                  | <b>1,366</b>       | <b>38,888</b>                                  | <b>586</b>        | <b>5,222,379</b> |
| <b>Average Amortization Rate</b>            | <b>4.9%</b>                       | <b>20.0%</b>       | <b>3.4%</b>                                    | <b>0.00%</b>      |                  |

(i) The amortization of intangible assets is recognized using the straight-line method, considering the useful life defined in the contracts or the applicable concession term, whichever is shorter.

(ii) The extension of the concession period by the granting authority for the plants renegotiated by the HGP hydrological risk was calculated at fair value and recognized as an Intangible Asset. These assets will be amortized on a straight-line basis until the end of the new concession period for each renegotiated plant.

Management did not identify any evidence that would justify the need to recognize impairment losses on intangible assets.

## 21. OTHER CURRENT AND NON-CURRENT ASSETS

| Description                        | Parent Company |            | Consolidated |            |
|------------------------------------|----------------|------------|--------------|------------|
|                                    | 03.31.2026     | 12.31.2025 | 03.31.2026   | 12.31.2025 |
| ICMS ST (i)                        | -              | -          | 53,610       | 51,663     |
| Subsidy Decree 7,891/2013          | -              | -          | 51,323       | 51,323     |
| Infrastructure Sharing (ii)        | -              | -          | 49,424       | 48,452     |
| Difference CDE Reimbursement (iii) | -              | -          | 73,957       | 40,797     |

|                                     |            |            |                |                |
|-------------------------------------|------------|------------|----------------|----------------|
| Proinfa advance (iv)                | -          | -          | 24,752         | 24,752         |
| Inventories (v)                     | -          | -          | 25,405         | 21,568         |
| Miscellaneous Advances (vi)         | 81         | 91         | 13,691         | 10,703         |
| Disposal of Assets and Rights (vii) | -          | -          | 20,037         | 18,235         |
| Flags Account                       | -          | -          | 5,708          | -              |
| Low Income Program                  | -          | -          | 9,732          | 10,681         |
| Expenses Paid in Advance (vii)      | 229        | 400        | 3,571          | 5,237          |
| Water Scarcity Bonus                | -          | -          | 1,138          | 1,138          |
| Staff Available                     | -          | -          | 698            | 716            |
| Assets Held for Sale (ix)           | -          | -          | 5,300          | 4,408          |
| Marketable Securities (x)           | 208        | 208        | 208            | 208            |
| Other Credits (xi)                  | 13         | 5          | 7,454          | 8,257          |
| <b>Total</b>                        | <b>531</b> | <b>704</b> | <b>346,008</b> | <b>298,138</b> |
| <b>Current</b>                      | <b>323</b> | <b>496</b> | <b>321,765</b> | <b>276,119</b> |
| <b>Non-current</b>                  | <b>208</b> | <b>208</b> | <b>24,243</b>  | <b>22,019</b>  |

### (i) ICMS Tax Substitution - ST

Amounts receivable from Free Consumers arising from the collection of taxes on electricity bills linked to Agreement/CONFAZ 77 of August 05, 2011, net of estimated losses on receipt.

### (ii) Infrastructure Sharing

This refers to the use of fixing points on Celesc D's poles by third parties to provide telecommunications services of collective interest, such as telephony, internet, cable TV and others.

### (iii) Difference CDE Reimbursement

This refers to the difference between the amounts granted in tariff discounts to Celesc D's consumer units and the amounts received from the Electric Energy Commercialization Chamber - CEEE. The subsidies are applied to customers in the tariffs of consumer units, as regulated by ANEEL, through Homologatory Resolution 3,511/2025, which approved the annual tariff adjustment as of August 22, 2025.

### (iv) Advances from the Incentive Program for Alternative Sources of Electricity - PROINFA

This refers to the advance on the charge regulated by Decree 5,025/2004 at Celesc D, which aims to increase the participation of alternative renewable sources in electricity production.

### (v) Inventories

Inventories are made up of materials used to maintain power generation and, above all, distribution operations, with a useful life of less than one year, where applicable, and a high turnover rate.

### (vi) Miscellaneous Advances

The main anticipated expenses are salary advance (R\$3.1 million), vacations (R\$1.6 million) and food vouchers (R\$7.8 million).

### (vii) Disposal of Assets and Rights

The main disposals of assets and rights relate to scrap (R\$ 8.4 million), land (R\$ 2.2 million), and an indemnity for urban land in Guaramirim (R\$ 2.5 million).

### (viii) Expenses Paid in Advance

These correspond mainly to insurance premiums of R\$2.7 million.

### (ix) Assets Held for Sale

These are Celesc D assets that are no longer used in the provision of services and which, by decision of the Company and subject to regulatory authorization when applicable, will be sold, transferred, or written off from assets.

### (x) Marketable Securities

These are temporary investments, classified as non-current assets and are measured at fair value.

### (xi) Other Credits

These correspond mainly to amounts receivable from contractual fines with suppliers and damage caused by third parties to the Company's assets.

## 22. SUPPLIERS

| Description                            | Parent Company |              | Consolidated     |                  |
|--|----------------|--------------|------------------|------------------|
|  | 03.31.2026     | 12.31.2025   | 03.31.2026       | 12.31.2025       |
| Electricity                            | -              | -            | 529,241          | 503,468          |
| Electricity Grid Usage Charges         | -              | -            | 237,438          | 218,072          |
| Materials and Services                 | 1,082          | 1,019        | 149,148          | 173,856          |
| Electricity Trading Chamber – CCEE (i) | -              | -            | 312,407          | 106,753          |
| <b>Total</b>                           | <b>1,082</b>   | <b>1,019</b> | <b>1,228,234</b> | <b>1,002,149</b> |

One of the CCEE's duties is to determine the settlement amount for agents. In the case of distributors, this figure involves, in addition to sales and purchases in the short term, charges, the effect of dispatching thermal plants and also the various impacts of hydrological risk. Hydrological risk is associated with energy contracts (CCEAR-QT) that have been renegotiated, physical guarantee quota contracts and the contract with Itaipu, in which the risk is allocated to the consumer.

(i) The increase in electricity purchases on the CCEE is due, in addition to the DSP, to the distributor's 'flat' contracting profile driven by regulatory procedural matters, as well as the seasonal variations in consumption within the concession area.

Electricity contracting occurs on a fixed ('flat') basis, with pre-defined volumes throughout the period, driven by the need to guarantee revenue predictability to enable investments and system operations. Under power sector rules, there is limited flexibility for monthly adjustments to the contracted load in response to variations in consumption.

Accordingly, during the first months of the year, especially between January and March, there is a greater need for supplemental electricity procurement, which increases expenses. Conversely, during the mid-year period, generally between June and August, there is a tendency for a surplus of contracted energy, leading to the opposite effect.

This effect is intensified by variations in the DSP (Difference Settlement Price), impacting both procurement costs and revenues from the sale of surplus energy.

## 23. LOANS AND FINANCING

Loans and Financing have four distinct classifications: (i) Bank Loans, (ii) Eletrobras Loans, (iii) Finame and BNDES-Type Loans, and (iv) IDB Loans, and some of these are secured by receivables and corporate guarantees from the Company, pursuant to contractual provisions.

The Group believes that the book value of the loans is a reasonable approximation of fair value and are indexed to market indices.

| Description                    |                            | Consolidated   |                |
|--------------------------------|----------------------------|----------------|----------------|
|                                |                            | 03.31.2026     | 12.31.2025     |
| <b>Total National Currency</b> |                            | <b>598,685</b> | <b>608,893</b> |
| Bank Loans (i)                 | CDI + 1.65% p.a.           | 421,230        | 512,470        |
| Bank Loans (i)                 | CDI + 0.8% p.a.            | 74,574         | 74,576         |
| Bank Loans (i)                 | CDI + 1.65% p.a.           | 81,215         | -              |
| BNDES Loan (iii)               | IPCA + 6.98% to 7.09% p.a. | 21,666         | 21,847         |
| <b>Current</b>                 |                            | <b>248,487</b> | <b>189,725</b> |
| <b>Non-current</b>             |                            | <b>350,198</b> | <b>419,168</b> |

| Description                   |                           | Consolidated     |                  |
|-------------------------------|---------------------------|------------------|------------------|
|                               |                           | 03.31.2026       | 12.31.2025       |
| <b>Total Foreign Currency</b> |                           | <b>1,295,785</b> | <b>1,249,482</b> |
| Loans - IDB (iv)              | CDI + 0.70% to 1.88% p.a. | 1,295,785        | 1,249,482        |
| <b>Current</b>                |                           | <b>153,160</b>   | <b>106,857</b>   |
| <b>Non-current</b>            |                           | <b>1,142,625</b> | <b>1,142,625</b> |

### i) Bank Loans

Bank loan balances refer to borrowings carried out by Celesc D with the objective of strengthening its cash position.

In April 2019, the Company raised, through a Bank Credit Note (CCB) with Banco Safra, the amount of R\$335.0 million, bearing interest at a rate of CDI + 0.80% p.a., with an initial term of 36 months and an 18-month grace period for principal amortization. As of December 2021, the contract underwent successive amendments that postponed its maturity and altered the amortization schedule. The latest amendment, formalized in November 2024, established the commencement of amortizations in June 2025, with semi-annual installments and final maturity in December 2029, while maintaining the originally contracted interest rate, with monthly payment of charges.

Additionally, in February 2022, the Company raised a new CCB with Banco Safra in the amount of R\$550.0 million, bearing interest at a rate of CDI + 1.65% p.a., with an initial term of 36 months and an 18-month grace period for principal amortization. This contract was also subject to amendments that extended the originally agreed schedule. In August 2024, the extension of the final maturity to February 2029 was formalized, with amortizations commencing in August 2025 and semi-annual principal payments, while the contracted interest rate remained unchanged.

On October 14, 2025, the Company also contracted, through a Bank Credit Note (CCB), a revolving credit facility with Banco Safra, with a limit of up to R\$200.0 million. The transaction carries interest equivalent to the CDI plus 1.50% p.a., with monthly payment terms and final maturity on January 12, 2026. Out of the total amount made available, R\$150.0 million was drawn down and fully amortized on December 01, 2025.

On October 16, 2025, the Company also contracted, through a Bank Credit Note (CCB), a second revolving credit facility, this time with Banco Bradesco, limited to up to R\$120.0 million. The transaction carries interest equivalent to the CDI plus 1.50% p.a., with monthly payment terms and final maturity on April 14, 2026. Out of the limit made available, R\$50.1 million was drawn down and likewise fully amortized on December 01, 2025.

On February 26, 2026, the Company entered into an amendment to the Bank Credit Note (CCB) previously executed with Banco Bradesco S.A., through which the conditions of the existing revolving credit facility were altered, with its limit being adjusted to R\$150.0 million. The transaction maintained interest equivalent to the CDI variation plus 1.50% per annum, with monthly payment terms for financial charges and final maturity on August 25, 2026. Out of the limit made available, R\$80.01 million was drawn down.

There are no financial covenants related to these loans.

## ii) Eletrobras/ENBPar

The funds from this contract awarded by Celesc D were earmarked, among other things, for rural electrification programs and come from the Global Reversion Reserve (RGR) and the Eletrobras Financing Fund. The last contract had monthly repayments and was fully settled on its maturity date, May 30, 2025.

There are no financial covenants related to these loans.

## iii) BNDES Financing - Celesc G

In April 2024, a financing agreement was signed, through the opening of a credit line, between Celesc G and the Brazilian Development Bank (BNDES), in the total amount of R\$214.4 million.

The contract is divided into five sub-credits for the implementation of three photovoltaic plants (PPP), Lages II, Capivari and Videira, the expansion and modernization of the Salto Weissbach Hydroelectric Power Plant (HPP) and the reactivation of the Maruim Hydroelectric Plant (HGP), all located in Santa Catarina.

On July 01, 2025, the first funds were released from the R\$214.4 million financing agreement signed between Celesc G and BNDES. The amount released was R\$22.4 million, as shown in the table below:

| Description      | Lages II<br>PPP | Capivari<br>PPP | Videira<br>PPP | Salto<br>HPP | Maruim<br>HGP | Totals  |
|------------------|-----------------|-----------------|----------------|--------------|---------------|---------|
| Contracted Value | 3,730           | 10,098          | 3,658          | 191,808      | 5,110         | 214,404 |

|   |            |            |            |                |            |                |
|---|------------|------------|------------|----------------|------------|----------------|
| Released Value                              | 3,730      | 9,932      | 3,658      | -              | 5,110      | 22,430         |
| <b>Balance to be Released</b>               | -          | <b>166</b> | -          | <b>191,808</b> | -          | <b>191,974</b> |
| Payment Frequency Interest and Amortization | Monthly    | Monthly    | Monthly    |                | Monthly    |                |
| Start of Interest and Amortization Payments | 08/15/2025 | 08/15/2025 | 08/15/2025 |                | 08/15/2025 |                |

Interest and principal payments totaled R\$362.0 thousand and R\$551.0 thousand, respectively, in the first quarter of 2026.

Annually, as a guarantor, the Company has a contractual commitment to present a Consolidated Net Debt/EBITDA financial covenant equal to or less than 3.0.

Celesc G continuously monitors the indexes related to the contract's annual covenants.

#### iv) Inter-American Development Bank - IDB I

On October 31, 2018, Celesc D entered into a foreign credit agreement with the Inter-American Development Bank (IDB), regarding Loan 4404/OC-BR (BR-L1491), in the amount of US\$276.1 million. The transaction has a total term of 300 months, including a grace period of up to 66 months, with semi-annual amortizations using the Constant Amortization System.

The loan is guaranteed by the Federative Republic of Brazil and the State of Santa Catarina and is intended to partially finance the Energy Infrastructure Investment Program in the Company's concession area. The funds were converted into local currency, with no impact from foreign exchange fluctuations. The interest rate considers the IDB's funding costs and may vary based on a spread component determined periodically by the institution.

The last disbursement of funds occurred on April 30, 2024. The Program's financial statements are subject to audit by the State Court of Accounts of Santa Catarina (TCE/SC), as contractually provided for.

#### 23.1. IDB II Approval

During a meeting held on March 27, 2025, the External Financing Commission (Cofix), linked to the Ministry of Planning and Budget, approved the Energy Modernization Program for Climate Resilience and Sustainability in Santa Catarina.

Internally known as IDB II, the new program is scheduled to begin in 2026 and will be implemented over five years. It foresees investments of more than US\$305.0 million. Of this total, US\$243.0 million will be financed by the IDB and US\$62.6 million by Celesc D. The Company is in the process of carrying out the Program Preparation Missions and approving the project profile with the IDB.

#### 23.2. Breakdown of Maturities

The amounts classified as non-current liabilities are broken down by year of maturity as follows:

| Description  | Consolidated   |                |                  |                  |                  |                  |
|--------------|----------------|----------------|------------------|------------------|------------------|------------------|
|              | National       |                | Foreign          |                  | Total            |                  |
|              | 03.31.2026     | 12.31.2025     | 03.31.2026       | 12.31.2025       | 03.31.2026       | 12.31.2025       |
| Year 2027    | 89,038         | 158,308        | 67,213           | 67,213           | 156,251          | 225,521          |
| Year 2028+   | 261,160        | 260,860        | 1,075,412        | 1,075,412        | 1,336,572        | 1,336,272        |
| <b>Total</b> | <b>350,198</b> | <b>419,168</b> | <b>1,142,625</b> | <b>1,142,625</b> | <b>1,492,823</b> | <b>1,561,793</b> |

#### 23.3. Movements in Loans and Financing - National

| Description                          | Consolidated   |                |                |
|--------------------------------------|----------------|----------------|----------------|
|                                      | Current        | Non-current    | Total          |
| <b>Balances on December 31, 2025</b> | <b>189,725</b> | <b>419,168</b> | <b>608,893</b> |
| Receipts                             | 80,015         | 132            | 80,147         |
| Monetary Restatement                 | 98             | 142            | 240            |

|                                   |                |                |                |
|-----------------------------------|----------------|----------------|----------------|
| Accrued Charges                   | 22,320         | -              | 22,320         |
| Transfers                         | 69,244         | (69,244)       | -              |
| Principal Payment                 | (69,382)       | -              | (69,382)       |
| Charges Payments                  | (43,533)       | -              | (43,533)       |
| <b>Balances on March 31, 2026</b> | <b>248,487</b> | <b>350,198</b> | <b>598,685</b> |

## 23.4. Movement in Loans and Financing - Foreign - IDB

| Description                          | Consolidated   |                  |                  |
|--------------------------------------|----------------|------------------|------------------|
|                                      | Current        | Non-current      | Total            |
| <b>Balances on December 31, 2025</b> | <b>106,857</b> | <b>1,142,625</b> | <b>1,249,482</b> |
| Accrued Charges                      | 46,303         | -                | 46,303           |
| <b>Balances on March 31, 2026</b>    | <b>153,160</b> | <b>1,142,625</b> | <b>1.295.785</b> |

## 24. DEBENTURES

### 24.1. Debentures 2021 - Celesc D

| Debentures 2021              | Details  |
|------------------------------|--|
| Issue Date                   | April 15, 2021   |
| Number of Debentures         | 550,000  |
| Nominal Unit Value           | R\$1,000   |
| Total Issue                  | R\$550 million   |
| Maturity                     | September 29, 2025   |
| Type of Debenture            | Unsecured, without preference                                  |
| Guarantee                    | Fiduciary Guarantee (Celesc Holding guarantee)                 |
| Remunerative Interest        | 100% of the variation in DI Over rates + spread 2.6% per year  |
| Interest Payment             | Monthly, every 15th  |
| Amortization                 | 43 consecutive monthly installments starting in October 2022   |
| Payments until 03.31.2026    | R\$226.3 million (remuneration) and R\$550 million (principal) |
| Contractual Early Settlement | September 29, 2025   |
| Financial Covenants          | Net Debt/EBITDA of the Company, as guarantor, $\leq 3$         |

Celesc D continuously monitors the indexes related to the contract's annual covenants.

### 24.2. Debentures 2023 - Celesc D

On November 15, 2023, the Company carried out its 6th issuance of debentures, totaling 800,000 (eight hundred thousand) debentures, of which 400,000 (four hundred thousand) were from the 1st series and 400,000 (four hundred thousand) from the 2nd series, with a unit par value of R\$ 1.0 thousand, for a total amount of R\$ 800.0 million (eight hundred million).

Celesc D continuously monitors the indexes related to the contract's annual financial covenants.

#### 24.2.1. First Series

| Debentures 2023           | Details  |
|---------------------------|--|
| Series                    | First Series   |
| Issue Date                | November 15, 2023  |
| Number of Debentures      | First Series: 400,000 debentures                             |
| Nominal Unit Value        | R\$1,000   |
| Total Issue               | R\$400 million   |
| Type of Debenture         | Unsecured, without preference                                |
| Guarantee                 | Additional Fiduciary Guarantee (guarantee by Celesc Holding) |
| Maturity                  | 5 years (November 15, 2028)                                  |
| Remunerative Interest     | 100% of the DI Over rates + spread 1.65% per year            |
| Interest Payment          | Semiannual, starting from May 15, 2024                       |
| Amortization              | Semiannual, starting from November 15, 2026                  |
| Payments until 03.31.2026 | R\$109.1 million in remuneration                             |
| Financial Covenants       | Net Debt/EBITDA of the Company, as guarantor, $\leq 3.5$     |

## 24.2.2. Second Series

| Debentures 2023           | Details  |
|---------------------------|--|
| Series                    | Second Series  |
| Issue Date                | November 15, 2023  |
| Number of Debentures      | Second Series: 400,000 debentures                            |
| Nominal Unit Value        | R\$1,000   |
| Total Issue               | R\$400 million   |
| Type of Debenture         | Unsecured, without preference                                |
| Guarantee                 | Additional Fiduciary Guarantee (guarantee by Celesc Holding) |
| Maturity                  | 7 years (November 15, 2030)                                  |
| Monetary Restatement      | IPCA Variation   |
| Remunerative Interest     | 6.5279% per year   |
| Interest Payment          | Semiannual, starting from May 15, 2024                       |
| Amortization              | Annual, starting from November 15, 2028                      |
| Payments until 03.31.2026 | R\$54.1 million in remuneration                              |
| Financial Covenants       | Net Debt/EBITDA of the Company, as guarantor, $\leq 3.5$     |

## 24.3. Debentures 2024 - Celesc D

On July 15, 2024, the Company carried out its 7th issuance of debentures, for a total amount of R\$1.2 billion (one billion two hundred million), represented by 1,200,000 (one million two hundred thousand) debentures, of which 200,000 (two hundred thousand) were from the 1st series and 1,000,000 (one million) from the 2nd series.

Celesc D continuously monitors the indexes related to the contract's annual financial covenants.

### 24.3.1. First Series (Institutional):

| Debentures 2024           | Details  |
|---------------------------|--|
| Issue Date                | July 15, 2024  |
| Number of Debentures      | First Series: 200,000 debentures                             |
| Nominal Unit Value        | R\$1,000   |
| Maturity                  | 7 years (July 15, 2031)                                      |
| Type of Debenture         | Unsecured, without preference                                |
| Guarantee                 | Additional Fiduciary Guarantee (guarantee by Celesc Holding) |
| Monetary Restatement      | No   |
| Remunerative Interest     | 100% of the DI Over rates + 0.95% per year                   |
| Interest Payment          | Semiannual, starting from January 15, 2025                   |
| Amortization              | Semiannual, starting from January 15, 2030                   |
| Payments until 03.31.2026 | R\$40.6 million in remuneration                              |
| Financial Covenants       | Net Debt/EBITDA of the Company, as guarantor, $\leq 3.5$     |

### 24.3.2. Second Series (Infrastructure/Incentivated):

| Debentures 2024           | Details  |
|---------------------------|--|
| Issue Date                | July 15, 2024  |
| Number of Debentures      | Second Series: 1,000,000 debentures                          |
| Nominal Unit Value        | R\$1,000   |
| Maturity                  | 10 years (July 15, 2034)                                     |
| Type of Debenture         | Unsecured, without preference                                |
| Guarantee                 | Additional Fiduciary Guarantee (guarantee by Celesc Holding) |
| Monetary Restatement      | IPCA Variation   |
| Remunerative Interest     | 6.9534% per year   |
| Interest Payment          | Semiannual, starting from January 15, 2025                   |
| Amortization              | Semiannual, starting from January 15, 2032                   |
| Payments until 03.31.2026 | R\$104.4 million in remuneration                             |
| Financial Covenants       | Net Debt/EBITDA of the Company, as guarantor, $\leq 3.5$     |

## 24.4. Debentures 2025 - Celesc D (First issue)

On July 30, 2025, Celesc D issued the 8<sup>th</sup> debenture totaling R\$510.0 million.

Celesc D continuously monitors the indexes related to the contract's annual financial covenants.

| Debentures 2025 | Details |
|-----------------|---------|
|-----------------|---------|

|                           |  |
|---------------------------|--|
| Issue Date                | July 30, 2025  |
| Number of Debentures      | 510,000 debentures   |
| Nominal Unit Value        | R\$1,000   |
| Maturity                  | 6 years (July 30, 2031)                                      |
| Type of Debenture         | Unsecured, without preference                                |
| Guarantee                 | Additional Fiduciary Guarantee (guarantee by Celesc Holding) |
| Monetary Restatement      | No   |
| Remunerative Interest     | 100% of the DI Over rates + 0.67% per year                   |
| Interest Payment          | Semiannual, starting from January 30, 2026                   |
| Amortization              | Semiannual, starting from January 30, 2029                   |
| Payments until 03.31.2026 | R\$37.2 million in remuneration                              |
| Financial Covenants       | Net Debt/EBITDA of the Company, as guarantor, $\leq 3.5$     |

## 24.5. Debentures 2025 - Celesc D (Second issue)

On November 28, 2025, Celesc D issued the 9<sup>th</sup> debenture totaling R\$500.0 million. Celesc D continuously monitors the indexes related to the contract's annual financial covenants.

| 2025 Debentures – 2nd Issuance | Details  |
|--------------------------------|--|
| Issue Date                     | November 28, 2025  |
| Number of Debentures           | 500,000 debentures   |
| Nominal Unit Value             | R\$1,000   |
| Maturity                       | 1 year and 3 months (February 28, 2027)                      |
| Type of Debenture              | Unsecured, without preference                                |
| Guarantee                      | Additional Fiduciary Guarantee (guarantee by Celesc Holding) |
| Monetary Restatement           | No   |
| Remunerative Interest          | 100% of the DI Over rates + 0.30% per year                   |
| Interest Payment               | single installment on the final Maturity Date (bullet)       |
| Amortization                   | single installment on the final Maturity Date (bullet)       |
| Payments until 03.31.2026      | R\$0.00  |
| Financial Covenants            | Net Debt/EBITDA of the Company, as guarantor, $\leq 3.5$     |

## 24.6. Debentures 2020 - Celesc G

| Debentures 2020           | Details   |
|---------------------------|---|
| Issue Date                | December 10, 2020   |
| Number of Debentures      | 37,000  |
| Nominal Unit Value        | R\$1,000  |
| Total Issue               | R\$37 million   |
| Monetary Restatement      | IPCA Variation  |
| Type of Debenture         | Simple, not convertible into shares                             |
| Guarantee                 | Fiduciary Guarantee (Celesc G guarantee)                        |
| Maturity                  | 10 years  |
| Remunerative Interest     | 4.30% per year  |
| Interest Payment          | Semiannual, starting from June 2021                             |
| Amortization              | Semiannual, starting from December 2023                         |
| Payments until 03.31.2026 | R\$8.81 million (remuneration) and R\$15.89 million (principal) |
| Financial Covenants       | Net Debt/EBITDA of the company, as issuer, $\leq 3.5$           |

Celesc G continuously monitors the indexes related to the contract's annual covenants.

## 24.7. Changes in Debentures

| Description                  | Consolidated     |
|------------------------------|------------------|
|                              | Total            |
| <b>Balance at 12.31.2025</b> | <b>3,147,371</b> |
| Accrued Charges              | 109,625          |
| Charges Payment              | (90,284)         |
| Debenture Issue Costs        | 1,600            |
| Mark-to-market (FVTPL)       | (4,795)          |
| <b>Balance at 03.31.2026</b> | <b>3,163,517</b> |
| <b>Current</b>               | <b>670,715</b>   |
| <b>Non-current</b>           | <b>2,492,802</b> |

## 24.8. Debenture Borrowing Costs to be Appropriated

| Description  | Consolidated  |               |
|--------------|---------------|---------------|
|              | 03.31.2026    | 12.31.2025    |
| Year 2026    | 4,887         | 6,487         |
| Year 2027    | 6,043         | 6,043         |
| Year 2028+   | 28,383        | 28,383        |
| <b>Total</b> | <b>39,313</b> | <b>40,913</b> |

## 24.9. Reconciliation of Liabilities Resulting from Financing Activities

| Description               | Parent Company |             |                                  |                      |                                    |                |
|---------------------------|----------------|-------------|----------------------------------|----------------------|------------------------------------|----------------|
|                           | 12.31.2025     | Payments    | Total Changes in Financing Flows | Interest Payment (i) | Variations Not Affecting Cash (ii) | 03.31.2026     |
| Dividends and IOE Payable | 261,382        | -           | -                                | -                    | 69,969                             | 331,351        |
| Lease Liabilities         | 190            | (55)        | (55)                             | (5)                  | 5                                  | 135            |
| <b>Total</b>              | <b>261,572</b> | <b>(55)</b> | <b>(55)</b>                      | <b>(5)</b>           | <b>69,974</b>                      | <b>331,486</b> |

| Description                      | Consolidated     |                       |                   |                                  |                      |                            |                                    |                  |
|----------------------------------|------------------|-----------------------|-------------------|----------------------------------|----------------------|----------------------------|------------------------------------|------------------|
|                                  | 12.31.2025       | Income from Resources | Principal Payment | Total Changes in Financing Flows | Interest Payment (i) | Adjustment to Market Value | Variations Not Affecting Cash (ii) | 03.31.2026       |
| Derivative Financial Instruments | 90,607           | -                     | (38,468)          | (38,468)                         | -                    | 5,402                      | 25,178                             | 82,719           |
| Loans and Financing              | 1,858,375        | 80,147                | (69,382)          | 10,765                           | (43,533)             | -                          | 68,863                             | 1,894,470        |
| Debentures                       | 3,147,371        | -                     | -                 | -                                | (90,284)             | (4,795)                    | 111,225                            | 3,163,517        |
| Dividends/IOE                    | 261,382          | -                     | -                 | -                                | -                    | -                          | 69,969                             | 331,351          |
| Lease Liabilities                | 13,113           | -                     | (1,632)           | (1,632)                          | (293)                | -                          | 417                                | 11,605           |
| <b>Total</b>                     | <b>5,370,848</b> | <b>80,147</b>         | <b>(109,482)</b>  | <b>(29,335)</b>                  | <b>(134,110)</b>     | <b>607</b>                 | <b>275,652</b>                     | <b>5,483,662</b> |

(i) Interest paid is classified in the Operating Activities flow in the Cash Flow Statement.

(ii) Accrued interest and monetary variations on Loans and Financing totaled R\$68.8 million. Debentures totaled R\$111.2 million, of which R\$1.6 million refers to debenture costs incurred in the first quarter of 2026.

## 25. DERIVATIVE FINANCIAL INSTRUMENTS

The Company uses derivative financial instruments for the purpose of economic hedging against interest rate volatility. These contracts are initially recognized at fair value on the transaction date and subsequently measured at fair value. The primary instrument used for this purpose is the swap.

Within the scope of financial risk management, Celesc D entered into swap transactions related to the 6th and 7th issuances of debentures, with the objective of converting the debt exposure indexed to the IPCA to the CDI. This strategy aims to mitigate the risk of a mismatch between the cash flows of financial obligations and the Company's investments, which are mostly linked to the CDI, as well as to reduce the volatility associated with the IPCA.

On October 15, 2024, the swap transactions were formalized, with the 6th issuance swap contracted with Banco Safra and the 7th issuance swap with XP Investimentos. Although these instruments contribute to greater predictability of cash flows, they remain subject to market risks arising from variations in macroeconomic conditions.

The effectiveness of the hedging operations is measured prospectively based on the analysis of the critical terms of the hedged item and the hedging instrument, aiming to ensure an adequate correlation between the variations in cash flows.

The contracts outstanding on March 31, 2026 are as follows:

| Counterparty | Date of Contract | Maturity Date | Category         | Asset Indexer | Liabilities Indexer | Consolidated     |
|--------------|------------------|---------------|------------------|---------------|---------------------|------------------|
|              |                  |               |                  |               |                     | Nominal Value    |
| XP           | 10.15.2024       | 07.17.2034    | Fair Value Hedge | IPCA          | CDI                 | 1,020,619        |
| Safra        | 10.15.2024       | 11.18.2030    | Fair Value Hedge | IPCA          | CDI                 | 427,805          |
| <b>Total</b> |                  |               |                  |               |                     | <b>1,448,424</b> |

Changes in derivative financial instruments are as follows:

| Description                      | Consolidated Total |
|----------------------------------|--------------------|
| <b>Balance at 12.31.2024</b>     | <b>70,230</b>      |
| Mark-to-Market in Profit or Loss | 21,616             |
| Amortization                     | (70,497)           |
| <b>Balance at 12.31.2025</b>     | <b>21,349</b>      |
| Mark-to-Market in Profit or Loss | 5,402              |
| Amortization                     | (38,468)           |
| <b>Balance at 03.31.2026</b>     | <b>(11,717)</b>    |

The values of the asset and liability sides of the financial instrument (swap) on March 31, 2026, are as follows:

| Counterparty | Fair Value       |                  | Consolidated     |
|--------------|------------------|------------------|------------------|
|              | Assets           | Liabilities      | Financial Result |
| XP           | 1,053,613        | 1,047,598        | 6,015            |
| Safra        | 440,214          | 434,512          | 5,702            |
| <b>Total</b> | <b>1,493,827</b> | <b>1,482,110</b> | <b>11,717</b>    |

The swap transactions entered into by the Company qualify for the application of hedge accounting, being classified as a fair value hedge for interest rate conversion. Such instruments are recognized as financial assets when they have a positive fair value and as financial liabilities when the fair value is negative.

The fair value of swap is measured based on the discounted cash flow methodology, using the Interest Rate Term Structure (ETTJ), published by ANBIMA on the base date of March 31, 2026.

Changes in the fair value of derivatives designated as fair value hedges are recognized in profit or loss, together with the changes in the fair value of the hedged item attributable to the hedged risk. If the hedging relationship ceases to meet the criteria for the application of hedge accounting, the adjustments to the carrying amount of the hedged item begin to be amortized in profit or loss over the remaining term of the transaction using the effective interest rate method.

## 26. LABOR AND SOCIAL SECURITY OBLIGATIONS

| Description                           | Parent Company |              | Consolidated   |                |
|---------------------------------------|----------------|--------------|----------------|----------------|
|                                       | 03.31.2026     | 12.31.2025   | 03.31.2026     | 12.31.2025     |
| Payroll Social Provisions and Charges | 1,873          | 1,851        | 143,433        | 157,050        |
| Voluntary Severance Program           | -              | -            | 61,427         | 9,393          |
| Consignment in Favor of Third Parties | -              | -            | 6,126          | 13,023         |
| Provision for Profit Sharing          | -              | -            | 41,495         | 31,498         |
| Net Payroll                           | 413            | 437          | 20,674         | 20,782         |
| <b>Total</b>                          | <b>2,286</b>   | <b>2,288</b> | <b>273,155</b> | <b>231,746</b> |
| <b>Current</b>                        | <b>2,286</b>   | <b>2,288</b> | <b>243,342</b> | <b>228,829</b> |
| <b>Non-current</b>                    | <b>-</b>       | <b>-</b>     | <b>29,813</b>  | <b>2,917</b>   |

### 26.1. Voluntary Severance Program

The Voluntary Severance Program (VSP) is part of the Company's strategy aimed at rightsizing its cost

structure, optimizing processes, and improving operational indicators.

The VSP regulations were approved on February 22, 2016, with its first implementation in December of the same year. In subsequent years, new rounds of the program were carried out, maintaining similar criteria and regulations, with specific adjustments to the eligibility requirements.

The most recent round of the program (2026 VSP) was approved in January 2026, the objective of which was to offer eligible employees the possibility of voluntary termination through the granting of a benefit package. The main assumptions of the Plan are as follows: the target audience of the VSP consists of employees hired by December 31, 1995, or who have 30 or more years of service steps, as well as employees in the position of electrician hired by December 31, 2000, or who have 25 or more years of service steps, totaling 138 enrollments. The period for expression of interest by eligible employees occurred at the end of January 2026, with termination on February 28, 2026. Severance expenses totaled R\$83.2 million, recognized in February 2026.

The amounts provisioned for payment of installments due are recorded under Labor and Social Security Obligations in Liabilities, the balances of which are shown below:

| Description  | Consolidated  |              |
|--------------|---------------|--------------|
|              | 03.31.2026    | 12.31.2025   |
| Current      | 31,614        | 6,476        |
| Non-current  | 29,813        | 2,917        |
| <b>Total</b> | <b>61,427</b> | <b>9,393</b> |

## 27. TAXES

The breakdown of taxes payable by federal entity is shown below:

### 27.1. Federal Taxes

| Description   | Parent Company |               | Consolidated     |                  |
|---|----------------|---------------|------------------|------------------|
|   | 03.31.2026     | 12.31.2025    | 03.31.2026       | 12.31.2025       |
| Withholding Income Tax on IOE                                       | 7,648          | -             | 7,648            | -                |
| Social Integration Program Tax on Revenue (PIS) and Social Security | 8,425          | 14,814        | 73,181           | 76,837           |
| Financing Tax on Revenue (COFINS)                                   | -              | -             | 17,792           | 19,473           |
| Tax Self-Settlement Law 14,740-23                                   | -              | -             | 3,047            | 3,960            |
| Other   | 62             | 62            | -                | -                |
| <b>Total Payable</b>  | <b>16,135</b>  | <b>14,876</b> | <b>101,668</b>   | <b>100,270</b>   |
| (-) Taxes Recoverable (Note 10.2)                                   | -              | -             | (376,794)        | (404,083)        |
| <b>Total</b>  | <b>16,135</b>  | <b>14,876</b> | <b>(275,126)</b> | <b>(303,813)</b> |

| Description  | Parent Company  |                 | Consolidated     |                  |
|--|-----------------|-----------------|------------------|------------------|
|  | 03.31.2026      | 12.31.2025      | 03.31.2026       | 12.31.2025       |
| Income Tax and Social Contribution                             | 1,033           | 3,958           | 101,555          | 21,615           |
| <b>Total Payable</b>   | <b>1,033</b>    | <b>3,958</b>    | <b>101,555</b>   | <b>21,615</b>    |
| (-) Income Tax and Social Contribution Recoverable (Note 10.1) | (56,152)        | (55,117)        | (248,719)        | (144,088)        |
| <b>Total</b>   | <b>(55,119)</b> | <b>(51,159)</b> | <b>(147,164)</b> | <b>(122,473)</b> |

### 27.2. State Taxes

| Description                       | Parent Company |            | Consolidated   |                |
|-----------------------------------|----------------|------------|----------------|----------------|
|                                   | 03.31.2026     | 12.31.2025 | 03.31.2026     | 12.31.2025     |
| ICMS                              | -              | -          | 276,548        | 241,836        |
| <b>Total Payable</b>              | <b>-</b>       | <b>-</b>   | <b>276,548</b> | <b>241,836</b> |
| (-) Taxes Recoverable (Note 10.2) | -              | -          | (110,423)      | (103,254)      |
| <b>Total</b>                      | <b>-</b>       | <b>-</b>   | <b>166,125</b> | <b>138,582</b> |

### 27.3. Municipal Taxes

| Description                   | Parent Company |            | Consolidated |              |
|-------------------------------|----------------|------------|--------------|--------------|
|                               | 03.31.2026     | 12.31.2025 | 03.31.2026   | 12.31.2025   |
| ISS                           | 113            | 114        | 2,649        | 3,706        |
| Municipal Property Tax (IPTU) | -              | -          | 29           | 7            |
| <b>Total Payable</b>          | <b>113</b>     | <b>114</b> | <b>2,678</b> | <b>3,713</b> |

|                                   |            |            |              |              |
|-----------------------------------|------------|------------|--------------|--------------|
| (-) Taxes Recoverable (Note 10.2) | -          | -          | (747)        | (741)        |
| <b>Total</b>                      | <b>113</b> | <b>114</b> | <b>1,931</b> | <b>2,972</b> |

## 28. REGULATORY FEES

| Description   | 12.31.2025     | Additions      | Monetary Restatement | Payments         | 03.31.2026     |
|---|----------------|----------------|----------------------|------------------|----------------|
| Energy Efficiency Program - EEP                           | 78,054         | 15,864         | 2,127                | (4,881)          | <b>91,164</b>  |
| Research & Development - R&D                              | 25,660         | 15,753         | 589                  | (12,556)         | <b>29,446</b>  |
| ANEEL Inspection Fee                                      | 1,004          | 3,014          | -                    | (3,013)          | <b>1,005</b>   |
| Energy Development Account - CDE                          | 27,778         | 842,594        | -                    | (842,594)        | <b>27,778</b>  |
| Financial Compensation for Use of Hydro Resources - CFURH | 430            | 572            | -                    | (662)            | <b>340</b>     |
| Centralization Account for Tariff Flag Resources - CCRBT  | 20,313         | 4,898          | -                    | (25,211)         | -              |
| <b>Total</b>  | <b>153,239</b> | <b>882,695</b> | <b>2,716</b>         | <b>(888,917)</b> | <b>149,733</b> |
| <b>Current</b>  | <b>71,723</b>  | -              | -                    | -                | <b>53,880</b>  |
| <b>Non-current</b>  | <b>81,516</b>  | -              | -                    | -                | <b>95.853</b>  |

### 28.1. Energy Efficiency Program - EEP and Research & Development - R&D

Law 9,991/2000 establishes the obligation for concessionaires, permissionaires, and authorized companies in the electric power sector to annually invest a portion of their Net Operating Revenue (NOR) in Research and Development (R&D) and Energy Efficiency (EEP) programs. Law 14,514/2022 amended Law 9,991/2000 to temporarily redefine the allocation of funds that electric sector companies must invest in Research and Development (R&D) and Energy Efficiency (EEP). Law 15,103/2025 amended provisions of Law 9,991/2000 to adjust the allocation and percentages of the mandatory funds invested by electric sector companies in Research and Development (R&D) and Energy Efficiency (EEP).

On October 14, 2025, ANEEL Regulatory Resolution 1,135/2025 was published, which amended Submodule 5.6 of the Tariff Regulation Procedures (PRORET), updating the percentages and deadlines for the investment of funds in Research and Development (R&D) and Energy Efficiency (EEP), pursuant to the provisions of Law 9,991/2000.

As of January 01, 2026, the percentages of Net Operating Revenue (NOR) allocated to R&D and EEP became fixed, replacing the previously effective ranges. In the distribution segment, the percentages were set at 0.20% for R&D and 0.40% for EEP. In the generation segment, the R&D percentage was fixed at 0.40%.

## 29. PROVISION FOR CONTINGENCIES AND LEGAL DEPOSITS

The Company has a Policy on Provisions, Contingent Liabilities and Contingent Assets, from the perspective of CPC 25 - Provisions, Contingent Liabilities and Contingent Assets, which includes the recognition of losses for all probable estimates of disbursement and the updating of litigation by applying a correction index to the process.

On March 31, 2026, the Company had the following liabilities and their corresponding judicial deposits related to contingencies:

### 29.1. Probable Contingencies

| Description | 12.31.2025 | New Provisions | Adjustments to Provisions | Payments | Reversals | Financial Update | Parent Company |
|-------------|------------|----------------|---------------------------|----------|-----------|------------------|----------------|
|             |            |                |                           |          |           |                  | 03.31.2026     |

|              |              |   |   |   |   |           |              |
|--------------|--------------|---|---|---|---|-----------|--------------|
| Tax          | 1,333        | - | - | - | - | 28        | <b>1,361</b> |
| Civil        | 16           | - | - | - | - | -         | <b>16</b>    |
| Regulatory   | 7,534        | - | - | - | - | 67        | <b>7,601</b> |
| <b>Total</b> | <b>8,883</b> | - | - | - | - | <b>95</b> | <b>8,978</b> |

| Description   | 12.31.2025     | New Provisions | Adjustments to Provisions | Payments        | Reversals      | Consolidated     |                |
|---------------|----------------|----------------|---------------------------|-----------------|----------------|------------------|----------------|
|               |                |                |                           |                 |                | Financial Update | 03.31.2026     |
| Tax           | 19,851         | 13             | 52                        | (939)           | (182)          | 339              | <b>19,134</b>  |
| Labor         | 71,132         | 1,291          | 1,669                     | (3,864)         | (1,562)        | 811              | <b>69,477</b>  |
| Civil         | 140,032        | 15,408         | 941                       | (10,229)        | (456)          | 616              | <b>146,312</b> |
| Regulatory    | 73,290         | -              | 681                       | -               | (477)          | 1,364            | <b>74,858</b>  |
| Environmental | 3,177          | 18             | -                         | (2)             | (1,449)        | (236)            | <b>1,508</b>   |
| <b>Total</b>  | <b>307,482</b> | <b>16,730</b>  | <b>3,343</b>              | <b>(15,034)</b> | <b>(4,126)</b> | <b>2,894</b>     | <b>311,289</b> |

The nature of the probable contingencies can be summarized as follows:

### i) Tax Contingencies

These are related to tax contingencies at the federal level, relating to the payment of COFINS and Social Security Contributions, and at the municipal level, associated with tax notices issued by the Florianópolis City Hall demanding ISS.

At the Company, the most relevant federal lawsuit refers to debts registered as active debt and the subject of Tax Enforcement 5012874-76.2021.4.04.7200, originating from PIS, IRPJ, IRRF, COFINS and CSLL, which were excluded from an extraordinary installment payment program and is in the process of withdrawing the deposit. The Office of the Attorney General of the National Treasury (PGFN) requested that the amount deposited be withdrawn.

### ii) Labor Contingencies

At Celesc D, the most important case concerns the engineers' salary difference, in the amount of R\$26.1 million. In addition, there are cases relating to the incorporation of function bonuses in the amount of R\$8.4 million; overtime in the amount of R\$7.0 million; and accidents at work in the amount of R\$6.7 million.

Also at Celesc D, there is a lawsuit regarding the reinstatement of an employee whose contract termination occurred in 2011 due to retirement, pursuant to a Conduct Adjustment Agreement entered into with the Public Prosecutor's Office for Labor Affairs. Subsequently, the Superior Labor Court ordered the reinstatement of the employee, considering that the retirement occurred prior to the enactment of Constitutional Amendment 103/2019. The updated value of the provision as of March 31, 2026, is R\$3.5 million.

### iii) Civil Contingencies

These relate to civil lawsuits in general, aimed at compensating damages (material and/or moral) arising from: undue suspension of the electricity supply, registration of consumers' names with credit protection agencies, electrical damage, poultry production, and accidents involving third parties.

Additionally, Celesc D has other judicial and administrative demands for which provisions have been recognized, highlighting: production losses of tobacco farmers (R\$10.5 million), reimbursement lawsuits from insurance companies (R\$7.4 million), tariff reclassification (R\$3.2 million), review of bidding contracts for the restoration of economic-financial balance (R\$21.4 million), lawsuits related to the power outage occurred in 2003 (R\$18.1 million), attorneys' fees claimed by an external law firm (R\$3.1 million), ordinances from the former DNAEE (R\$8.4 million), incidence of CDI-Over (R\$8.2 million), easement indemnifications (R\$13.7 million), and lawsuits regarding the undue collection of amounts in consumer billing (R\$10.1 million).

During this quarter, R\$15.4 million was provisioned arising from damages restitution, traffic accidents, property damages, equipment burnout, attorneys' fees, unenforceability or non-existence of debt, loss of profits, and repetitive lawsuits (tobacco farmers and insurance companies).

### iv) Regulatory Contingencies

Regulatory contingencies are associated with notifications made by ANEEL, ARES or CCEE in punitive administrative proceedings arising from events that have already occurred, the settlement of which may result in the delivery of resources for contractual or regulatory transgressions in the electricity sector. Also constituting regulatory contingencies are lawsuits in which Celesc D discusses matters relating to the application of sector regulations with other sector agents (electricity generation, commercialization, transmission or distribution concessionaires, as well as institutional agents such as ANEEL, CCEE, ONS, EPE, and MME).

These refer to administrative proceedings initiated by the Brazilian Electricity Regulatory Agency (ANEEL) through Notices of Violation arising from alleged contractual or regulatory breaches. Such contingencies comprise disputes initially debated in the administrative sphere and currently under judicial review.

The enforceability of these proceedings is currently suspended, or they are secured by judicial deposits or surety bonds. The existence of these guarantees does not alter the criteria for the recognition of provisions, which remains based on the periodic reassessment of the risk of loss.

These are lawsuits relating to the payment of material and moral damages as a result of an environmental accident in Celesc D's concession area.

## 29.2. Court Deposits

| Description    | Parent Company |               | Consolidated   |                |
|----------------|----------------|---------------|----------------|----------------|
|                | 03.31.2026     | 12.31.2025    | 03.31.2026     | 12.31.2025     |
| Tax            | 40,173         | 39,162        | 49,155         | 49,131         |
| Labor          | 5,263          | 5,244         | 20,927         | 21,767         |
| Civil          | 6,789          | 3,477         | 58,582         | 51,442         |
| Regulatory     | 40,473         | 40,103        | 274,174        | 269,107        |
| Environmental  | -              | -             | 1,214          | 1,179          |
| <b>Balance</b> | <b>92,698</b>  | <b>87,986</b> | <b>404,052</b> | <b>392,626</b> |

Movements in provisions and deposits are shown below:

|                              | Parent Company |               | Consolidated |                |
|------------------------------|----------------|---------------|--------------|----------------|
|                              | 03.31.2026     | 12.31.2025    | 03.31.2026   | 12.31.2025     |
| <b>Balance at 12.31.2025</b> |                | <b>87,986</b> |              | <b>392,626</b> |
| Constitution                 |                | 3,305         |              | 20,906         |
| Financial Update             |                | 1,407         |              | 7,510          |
| Write-offs                   |                | -             |              | (16,990)       |
| <b>Balance at 03.31.2026</b> |                | <b>92,698</b> |              | <b>404,052</b> |

In the Parent Company, the most significant judicial deposit refers to Tax Foreclosure Lawsuit 5000685-32.2022.4.04.7200, established as collateral for the tax credit. The Company filed embargoes against the tax execution, alleging the unenforceability of the debt due to the existence of credits available for offsetting. The motion was dismissed, and the appeal filed is awaiting judgment by the Court.

In Celesc D, two judicial deposits stand out, related to the economic-financial rebalancing of a contract for the reading, printing, and simultaneous delivery of bills.

## 29.3. Possible Contingencies

The Company also has tax, labor, civil, regulatory and environmental lawsuits, involving risks of loss classified by management as possible, based on the assessment of its legal advisors, for which no provision has been recorded, as shown below:

| Description       | Parent Company |               | Consolidated     |                  |
|-------------------|----------------|---------------|------------------|------------------|
|                   | 03.31.2026     | 12.31.2025    | 03.31.2026       | 12.31.2025       |
| Tax (i)           | 58,300         | 57,900        | 316,725          | 315,215          |
| Labor (ii)        | 800            | 800           | 23,252           | 28,370           |
| Civil (iii)       | 28,408         | 27,843        | 470,155          | 458,341          |
| Regulatory (iv)   | -              | -             | 375,375          | 351,363          |
| Environmental (v) | -              | -             | 10,840           | 5,975            |
| <b>Total</b>      | <b>87,508</b>  | <b>86,543</b> | <b>1,196,347</b> | <b>1,159,264</b> |

The nature of the possible contingencies can be summarized as follows:

### **i) Tax Contingencies**

These are related to tax contingencies at the federal level, relating to the payment of PIS/COFINS and IRPJ/CSLL on revenues recognized in sectoral financial assets (CVA), offered for taxation in the calculation period in which the positive differences were verified and recorded in the bookkeeping. In the Parent Company, there is Tax Foreclosure Lawsuit 5001246-22.2023.4.04.7200 in the amount of R\$25.8 million and Tax Foreclosure Lawsuit 5005443-54.2022.4.04.7200 in the amount of R\$28.0 million, brought by the Federal Union, which aims at the collection of sundry taxes. The Company filed a Motion to Stay Tax Foreclosure, presenting a judicial guarantee insurance policy, made a partial payment of the amount under execution, and following a forensic accounting expert examination, the lawsuit is awaiting judgment.

There is also a record of a tax contingency, within Celesc D, regarding Tax Foreclosure Lawsuit 5010816-95.2024.4.04.7200, in the amount of R\$246.1 million (Note 17.7.1).

### **ii) Labor Contingencies**

They are mostly related to claims brought by employees and ex-employees of the Group and of the companies that provide services (outsourced) regarding issues of subsidiary/solidary liabilities, overtime, severance pay, among other labor rights.

### **iii) Civil Contingencies**

These are related to various civil lawsuits filed by individuals and companies, concerning issues of compensation caused by material damages, moral damages and loss of profits, accidents, bidding processes and others.

The most significant amounts relate to claims involving losses in tobacco growers' production totaling approximately R\$71.5 million, R\$10.0 million related to the adjustment methodology applied to installment agreements granted by Celesc D, R\$80.0 million related to moral and material damages, and reimbursement claims filed by insurance companies totaling approximately R\$45.0 million.

### **iv) Regulatory Contingencies**

These refer to punitive administrative proceedings initiated by regulatory and supervisory bodies, notably ANEEL and CCEE, which may result in the imposition of fines for alleged contractual or regulatory violations. Currently, the Company is contesting such penalties in court. Additionally, this group includes lawsuits in which the Company disputes the application of sector regulation with other institutional and sector agents (such as ONS, EPE, MME, and other concessionaires).

Celesc D, through ABRADÉE, is a party to a Collective Writ of Mandamus seeking to set aside provisions of ANEEL Regulatory Resolution 888/2020 (later consolidated into REN 1,000/2021), which limit or prevent the collection of the Contribution to Fund the Public Lighting Service - COSIP.

There is currently an injunction suspending the effects of these rules, allowing the collection to continue above the 1% limit. If the injunction is overturned, there may be an obligation to limit collection and/or refund to the municipalities amounts received above the authorized percentage, regardless of whether part of these amounts has been reverted to tariff modicity.

### **v) Environmental Contingencies**

These are related to administrative and judicial environmental contingencies filed by individuals and companies, most of which involve compensation for material damages, moral damages and loss of profits.

## **30. EMPLOYEE BENEFITS**

In accordance with Technical Pronouncement CPC 33 (R1) - Employee Benefits, the actuarial obligations of employee benefit plans are measured based on actuarial and financial assumptions that reflect the best market estimates at the closing date of the financial statements.

| <b>Registered Obligations</b>  | <b>03.31.2026</b> | <b>12.31.2025</b> |
|--------------------------------|-------------------|-------------------|
| <b>Pension Plans</b>           | <b>385,715</b>    | <b>385,504</b>    |
| Mixed Plan and Transition Plan | 385,715           | 385,504           |
| <b>Assistance Plans</b>        | <b>1,351,046</b>  | <b>1,347,870</b>  |
| Celos Healthcare Plan          | 1,295,121         | 1,292,218         |
| Other Benefits                 | 55,925            | 55,652            |
| <b>Total</b>                   | <b>1,736,761</b>  | <b>1,733,374</b>  |
| <b>Current</b>                 | <b>153,963</b>    | <b>153,963</b>    |
| <b>Non-current</b>             | <b>1,582,798</b>  | <b>1,579,411</b>  |

Celesc D is the Sponsor of the Celesc Social Security Foundation - Celos, a non-profit closed supplementary pension fund whose main objective is to administer pension benefit plans for its participants, basically represented by Celesc D employees.

### **30.1. Transitional Plan**

The Transitional Plan is a pension benefit plan administered by Celos and sponsored by Celesc D, structured under the "Defined Benefit" model, with post-employment benefits provided by Celesc D to the plan's beneficiaries (retirees and pensioners).

The Transitional Plan was closed to new entrants on January 01, 1997, and the enrollment of new participants has been prohibited since then. Currently, there are no more active participants in the plan, only beneficiaries (retirees and pensioners).

The results determined for the Transitional Plan consider an Additional Liability under the sponsor's responsibility, given the existence of a minimum funding requirement in force – a debt contracted by Celesc D with the benefit plan. The minimum funding requirement arises from the implementation of the 2017 deficit clearance plan, with a base date of October 2018; the 2022 deficit clearance plan, with a base date of October 2023; and the 2023 deficit clearance plan, with a base date of December 2023, all of which are equally shared between the Sponsor and the participants/beneficiaries.

The Additional Liability considers Celesc D's responsibility as of December 31, 2025, reflecting the supplementary amount required for the Liability recorded by the Company to encompass the present value of the extraordinary contributions that will be paid to the Transitional Plan. Equivalently, as a result of these same debt contracts, the portion of risk sharing with the plan's beneficiaries was recognized in the determination of Actuarial Obligations, reducing the final cost to Celesc D.

### **30.2. Mixed Plan**

The Mixed Plan is a pension benefit plan administered by Celos and sponsored by Celesc D, structured under the "Variable Contribution" model, with post-employment benefits provided by Celesc D to the plan's active participants and beneficiaries (retirees and pensioners)

It was designed to receive active participants and beneficiaries who had exercised the option to migrate from the Transitional Plan to this plan. In accordance with the plan's current Regulations, the following benefits are offered to participants:

- Disability Retirement;
- Retirement;
- Survivor's Pension;
- Allowance;
- 1996, 1998, or 2000 Paid-up Benefits (with reversion to survivor pension).

The results determined for the Mixed Plan consider an Additional Liability under the sponsor's responsibility, given the existence of a minimum funding requirement in force – a debt contracted by Celesc D with the benefit plan. The minimum funding requirement arises from the implementation of

deficit clearance plans regarding the 2014, 2016, and 2022 fiscal years, all of which are equally shared between the Sponsor and the participants/beneficiaries.

### **30.3. CELOS Healthcare Plan**

Celesc D offers the Celos Healthcare Plan to its employees, beneficiaries, and dependents. The aforementioned plan is administered by Celos.

The Celos Healthcare Plan is funded on a pre-established price basis, through monthly contributions from the Sponsor, employees, and their respective dependents, as well as through co-payments for certain procedures, in accordance with current regulations.

Celesc D contributes on a 50/50 basis to the health plan during the retirement and pension period of employees hired by April 30, 2013. In addition to the parity of the contributions paid by the Sponsor, there is an increase in its contribution to the plan, called the "equalization percentage," which varies per primary beneficiary according to the number and age of the dependents they had at the time of the plan's restructuring. For employees hired after this date, the right to remain in the plan after retirement is maintained, and they become responsible for the full funding of their health plan and that of their dependents.

### **30.4. Other Benefits**

#### **30.4.1. Saving**

The Savings Plan is a pension benefit plan administered by Celos and sponsored by Celesc D, structured under the "Defined Benefit" model, with post-employment benefits provided by the company to the plan's participants regarding the lump-sum death and disability benefit.

#### **30.4.2. Other**

##### **Disability Benefit**

The disability allowance is a benefit paid directly by Celesc D to its employees and former employees with disabilities or with dependents with disabilities. For benefits already granted to retirees, the company pays the benefit for life. For active employees, the benefit is paid only during their period of active employment.

Celesc D's collective bargaining agreement also provides that, in the event of the death of the primary beneficiary with dependents with physical or mental disabilities, the payment of the disability allowance to the legal guardians of their dependents will be maintained.

##### **Minimum Benefit**

The Minimum Benefit is paid by Celesc D to a group of retirees and pensioners, as there are no more employees entitled to this benefit.

The benefit amount is determined based on the Monthly Minimum Floor agreed upon between Celesc D and its employees, in accordance with the Collective Bargaining Agreement, which represents the difference between the Floor and the benefit paid by Celos (Transitional and Mixed Plans).

##### **Funeral Benefit**

Celesc D reimburses funeral expenses due to the death of an employee and their spouse, limited to the maximum amount stipulated in the collective bargaining agreement.

## 30.5. Actuarial Reports

### 30.5.1. Actuarial Profile

|  | <b>Mixed Plan</b> | <b>Transitional Plan</b> | <b>Healthcare Plan</b> | <b>Savings Plan</b> | <b>Other Plan</b> |
|--|-------------------|--------------------------|------------------------|---------------------|-------------------|
| <b>Employees/active participants</b>             |                   |                          |                        |                     |                   |
| Amount   | 3,491             | -                        | 3,118                  | 3,533               | -                 |
| Average age (in years)                           | 43.0              | -                        | 43.1                   | 43.0                | -                 |
| Average tenure (in years)                        | 13.0              | -                        | 13.1                   | 13.0                | -                 |
| Monthly Pensionable Payroll (Thousands of Reais) | 36,192            | -                        | -                      | -                   | -                 |
| Average monthly salary (Thousands of Reais)      | 10                | -                        | -                      | -                   | -                 |
| Average time until retirement (in years)         | -                 | -                        | 18.2                   | -                   | -                 |
| <b>Retirees</b>                                  |                   |                          |                        |                     |                   |
| Amount   | 3,627             | 717                      | 4,003                  | 206                 | 3,946             |
| Average age (in years)                           | 68.0              | 81.0                     | 69.9                   | 68.0                | 70.3              |
| Monthly benefit payroll (Thousands of Reais)     | 19,458            | 5,426                    | -                      | -                   | 51.3              |
| Average monthly benefit (Thousands of Reais)     | 5                 | 8                        | -                      | -                   | 1                 |
| <b>Pensioners</b>                                |                   |                          |                        |                     |                   |
| Number of beneficiaries                          | 534               | 962                      | -                      | 380                 | -                 |
| Frequency of family groups                       | 510               | 928                      | -                      | 380                 | -                 |
| average age (in years)                           | 65.0              | 78.0                     | 74.0                   | 78.0                | -                 |
| Monthly benefit payroll (Thousands of Reais)     | 1,972             | 2,690                    | -                      | 259                 | -                 |
| Average monthly benefit (Thousands of Reais)     | 4                 | 3                        | -                      | 1                   | -                 |
| Amount   | -                 | -                        | 1,349                  | -                   | -                 |
| <b>Dependents</b>                                |                   |                          |                        |                     |                   |
| Amount   | -                 | -                        | 7,690                  | -                   | -                 |
| Average age (in years)                           | -                 | -                        | 41.3                   | -                   | -                 |

### 30.5.2. Assumptions

| <b>12.31.2025</b>                               |   |   |   |   |
|---|---|---|---|---|
| <b>Assumptions</b>                              | <b>Mixed Plan</b>   | <b>Transitional Plan</b>                | <b>Healthcare Plan</b>  | <b>Savings Plan</b>   |
| Real actuarial discount rate                    | 7.28%   | 7.64%                                   | 7.15%   | 7.34%   |
| Expected real return on assets                  | 7.28%   | 7.64%                                   | 7.15%   | 7.34%   |
| Real salary growth rate for active employees    | 3.63%   | Not Used                                | Not Used  | 0.00%   |
| Health Care Cost Trend Rate (HCCTR)             | Not Used  | Not Used                                | 3.60%   | Not Used  |
| Aging Factor                                    | Not Used  | Not Used                                | 2.50%   | Not Used  |
| Benefit capacity factor                         | 98.31%  | 98.31%                                  | 100.00%   | 100.00%   |
| Salary capacity factor                          | 98.31%  | Not Used                                | Not Used  | Not Used  |
| Expected inflation                              | 4.05%   | 4.05%                                   | 4.05%   | 4.05%   |
| Nominal discount rate                           | 11.62%  | 12.00%                                  | 11.49%  | 11.69%  |
| Expected nominal return on plan assets          | 11.62%  | 12.00%                                  | 11.49%  | 11.69%  |
| Nominal salary growth rate for active employees | 7.83%   | 4.05%                                   | Not Used  | 4.05%   |
| Nominal benefit growth rate during payment      | 4.05%   | 4.05%                                   | 7.80%   | 4.05%   |
| General mortality                               | BR-EMSI-2015 by gender  | AT-2000 Male<br>RP-2000 Disabled Female | BR-EMSBv-2015 by gender                                       | BR-EMSBv-2015 (Segregated by gender)                            |
| Disabled life mortality                         | RP-2000 Disabled Female Americana Group with a 20% Tax Relief   | Not Used                                | RP-2000 Disabled Female Americana Group with a 20% Tax Relief | RP-2000 Disabled Female Americana Group (with a 20% Tax Relief) |
| Disability incidence                            | Celos Experience 2024   | Not Used                                | Celos Experience 2024   | Not Used  |
| Annual turnover rate                            | Not Used  | Not Used                                | 61 years  | Not Used  |
| Retirement entry age                            | Actual family profile for retirees and pensioners. Average family profile for active members (80% marriage rate, with husband 3 years older than wife). | Actual Family                           | Effective Family  | Not Used  |

| <b>12.31.2025</b>                               |   |  |  |
|---|---|--|--|
| <b>Assumptions</b>                              | <b>Other Plan/<br/>Disability Benefit</b> | <b>Other Plan/<br/>Minimum Benefit</b> | <b>Other Plan/<br/>Funeral Benefit</b> |
| Real actuarial discount rate                    | 7.33%                                     | 7.38%                                  | 7.16%                                  |
| Expected real return on assets                  | 7.33%                                     | 7.38%                                  | 7.16%                                  |
| Benefit capacity factor                         | 98.31%                                    | 98.31%                                 | Not Used                               |
| Expected inflation                              | 4.05%                                     | 4.05%                                  | 4.05%                                  |
| Nominal discount rate                           | 11.68%                                    | 11.73%                                 | 11.50%                                 |
| Expected nominal return on plan assets          | 11.68%                                    | 11.73%                                 | 11.50%                                 |
| Nominal salary growth rate for active employees | Not Applicable                            | 4.05%                                  | Not Used                               |
| Nominal benefit growth rate during payment      | 4.05%                                     | 4.05%                                  | Not Used                               |
| General mortality                               | Not Applicable                            | BR-EMSBv-2015 segregated by gender     | BR-EMSBv-2015 segregated by gender     |
| Disabled life mortality                         | RP-2000 Disabled Female                   | RP-2000 Disabled Female                | RP-2000 Disabled Female                |
| Family composition                              | Not Applicable                            | Actual Family                          | Average Family                         |

**12.31.2024**

| <b>Assumptions</b>                              | <b>Mixed Plan</b>   | <b>Transitional Plan</b>  | <b>Healthcare Plan</b>           | <b>Savings Plan</b>                 |
|---|---|---------------------------|----------------------------------|-------------------------------------|
| Real actuarial discount rate                    | 7.33%   | 7.66%                     | 7.44%                            | 7.35%                               |
| Expected real return on assets                  | 7.33%   | 7.66%                     | 7.44%                            | 7.35%                               |
| Real salary growth rate for active employees    | 3.08%   | Not Used                  | Not Applicable                   | 0.00%                               |
| Health Care Cost Trend Rate (HCCTR)             | Not Used  | Not Used                  | 3.50%                            | Not Used                            |
| Aging Factor                                    | Not Used  | Not Used                  | 2.50%                            | Not Used                            |
| Benefit capacity factor                         | 98.31%  | 98.31%                    | 100.00%                          | 100.00%                             |
| Salary capacity factor                          | 98.31%  | Not Used                  | Not Applicable                   | Not Used                            |
| Expected inflation                              | 4.96%   | 4.96%                     | 4.96%                            | 4.96%                               |
| Nominal discount rate                           | 12.65%  | 13.00%                    | 12.77%                           | 12.67%                              |
| Expected nominal return on plan assets          | 12.65%  | 13.00%                    | 12.77%                           | 12.67%                              |
| Nominal salary growth rate for active employees | 8.19%   | Not Used                  | Not Applicable                   | 4.96%                               |
| Nominal benefit growth rate during payment      | 4.96%   | 4.96%                     | 8.63%                            | 4.96%                               |
| General mortality                               | AT-2000 by gender with a 5% setback   | AT 2000 (smoothed by 10%) | AT-2000 by sex with a 5% setback | AT-2000 by gender With a 5% setback |
| Disabled life mortality                         | AT-71   | Segregated by gender      | AT-71                            | AT-71                               |
| Disability incidence                            | Álvaro Vindas   | AT-71                     | Álvaro Vindas                    | Álvaro Vindas                       |
| Annual turnover rate                            | 1.49%   | Not Used                  | 1.49%                            | Not Used                            |
| Retirement entry age                            | Not Used  | Not Used                  | 61 years                         | Not Used                            |
| Family composition                              | Actual family profile for retirees and pensioners. Average family profile for active members (80% marriage rate, with husband 3 years older than wife). | Actual Family             | Effective Family                 | Not Used                            |

**12.31.2024**

| <b>Assumptions</b>                              | <b>Other Plan/ Disability Benefit</b> | <b>Other Plan/ Minimum Benefit</b> | <b>Other Plan/ Funeral Benefit</b> |
|---|---------------------------------------|------------------------------------|------------------------------------|
| Real actuarial discount rate                    | 7.34%                                 | 7.60%                              | 7.44%                              |
| Expected real return on assets                  | 7.34%                                 | 7.60%                              | 7.44%                              |
| Benefit capacity factor                         | 98.31%                                | 98.31%                             | Not Used                           |
| Expected inflation                              | 4.96%                                 | 4.96%                              | 4.96%                              |
| Nominal discount rate                           | 12.66%                                | 12.94%                             | 12.77%                             |
| Expected nominal return on plan assets          | 12.66%                                | 12.94%                             | 12.77%                             |
| Nominal salary growth rate for active employees | Not Applicable                        | 4.96%                              | Not Used                           |
| Nominal benefit growth rate during payment      | 4.96%                                 | 4.96%                              | Not Used                           |
| General mortality                               | Not Applicable                        | AT-2000 by sex with a 5% setback   | AT-2000 by sex with a 5% setback   |
| Disabled life mortality                         | AT-71                                 | AT-71                              | AT-71                              |
| Family composition                              | Not Applicable                        | Actual Family                      | Average Family                     |

### 30.5.3. Fair Value of Assets

| Description   | 12.31.2025       |                   |               |
|---|------------------|-------------------|---------------|
|   | Mixed Plan       | Transitional Plan | Savings Plan  |
| <b>Total Assets</b>                                     | <b>4,214,475</b> | <b>750,580</b>    | <b>17,627</b> |
| (-) Operating Liabilities                               | (22,947)         | (2,837)           | (10)          |
| (-) Contingent Liabilities                              | (19,087)         | (6,666)           | -             |
| (-) Pension Funds                                       | (3,106)          | -                 | (17,248)      |
| (-) Administrative Funds                                | (98,365)         | (10,246)          | (369)         |
| (-) Investment Funds                                    | (32,264)         | (4,726)           | -             |
| <b>(=) Plan Net Assets</b>                              | <b>4,038,706</b> | <b>726,105</b>    | <b>-</b>      |
| (-) Defined Contribution Balances                       | (1,374,669)      | -                 | -             |
| (-) Sponsor Debts                                       | (328,356)        | (192,275)         | -             |
| (+/-) Adjustment to Market Value (DB portion)           | (148,778)        | (29,398)          | -             |
| (+/-) Adjustment to Market Value (Pension Fund Portion) | -                | -                 | (87)          |
| (+) Funds for plan risk coverage                        | 3,106            | -                 | 17,247        |
| <b>(=) Fair value of the plan's assets</b>              | <b>2,190,009</b> | <b>504,432</b>    | <b>17,160</b> |
| Proportion of obligations related to the company        | <b>99.2%</b>     | <b>99.3%</b>      | <b>94.7%</b>  |
| <b>Fair value of assets</b>                             | <b>2,171,983</b> | <b>500,726</b>    | <b>16,253</b> |

12.31.2025

| Description                                      | CELOS Healthcare Plan |
|--|-----------------------|
|  | Healthcare Plan       |
| <b>Total Assets</b>                              | <b>124,914</b>        |
| (-) Current Liabilities                          | (23,147)              |
| (-) Non-Current Liabilities                      | (8,132)               |
| <b>(=) Net Assets Available for Benefits</b>     | <b>93,635</b>         |
| <b>(=) Fair value of the plan's assets</b>       | <b>93,635</b>         |
| Proportion of obligations related to the company | <b>98.9%</b>          |
| <b>Fair value of assets</b>                      | <b>92,583</b>         |

### 30.5.4. Determination of Net Liabilities/(Assets)

| Description  | Mixed Plan     | Transitional Plan | CELOS Healthcare Plan | Savings Plan | Other Benefits | Total            |
|--|----------------|-------------------|-----------------------|--------------|----------------|------------------|
| Fair Value of Assets at the End of the Year                        | (2,021,307)    | (486,924)         | (39,829)              | (15,127)     | -              | (2,563,187)      |
| Actuarial Obligations at the End of the Year                       | 2,266,140      | 596,709           | 1,183,014             | 1,768        | 55,381         | 4,103,012        |
| Effect of the Asset Ceiling and Additional Liabilities at Year-End | 59,115         | 64,200            | -                     | 13,359       | -              | 136,674          |
| <b>Liabilities (Assets) at 12.31.2024</b>                          | <b>303,948</b> | <b>173,985</b>    | <b>1,143,185</b>      | <b>-</b>     | <b>55,381</b>  | <b>1,676,499</b> |
| Fair Value of Assets at the End of the Year                        | (2,171,983)    | (500,726)         | (92,583)              | (16,253)     | -              | (2,781,545)      |
| Actuarial Obligations at the End of the Year                       | 2,432,592      | 541,193           | 1,384,801             | 1,642        | 55,652         | 4,415,880        |
| Effect of the Asset Ceiling and Additional Liabilities at Year-End | 24,914         | 59,514            | -                     | 14,611       | -              | 99,039           |
| <b>Liabilities (Assets) at 12.31.2025</b>                          | <b>285,523</b> | <b>99,981</b>     | <b>1,292,218</b>      | <b>-</b>     | <b>55,652</b>  | <b>1,733,374</b> |

### 30.5.5. Recognition of Costs in the Period

|  | <b>12.31.2025</b> |                          |                              |                     |                       |
|--|-------------------|--------------------------|------------------------------|---------------------|-----------------------|
| <b>Description</b>   | <b>Mixed Plan</b> | <b>Transitional Plan</b> | <b>CELOS Healthcare Plan</b> | <b>Savings Plan</b> | <b>Other Benefits</b> |
| <b>Result for the Year</b>   |                   |                          |                              |                     |                       |
| Net current service cost   | 1,376             |                          | (56,315)                     | 153                 | -                     |
| Interest costs on actuarial obligations                                      | 273,923           | 72,512                   | 142,628                      | 199                 | 6,720                 |
| Expected returns on plan assets  | (245,528)         | (59,479)                 | (5,562)                      | (1,892)             | -                     |
| Interest on the Effect of the Asset Ceiling and Additional Liabilities       | 7,480             | 8,346                    | -                            | 1,693               | -                     |
| <b>Total expense (income) recognized in the Result for the Year</b>          | <b>37,251</b>     | <b>21,379</b>            | <b>80,751</b>                | <b>153</b>          | <b>6,720</b>          |
| Other Comprehensive Income (OCI) for the period                              |                   |                          |                              |                     |                       |
| (Gains)/losses on plan assets  | (71,200)          | (19,530)                 | (42,713)                     | 409                 | -                     |
| (Gains)/losses on actuarial obligations                                      | 103,484           | (40,458)                 | 203,416                      | (121)               | (448)                 |
| (Gains)/losses on the effect of the Asset Ceiling and Additional Liabilities | (41,681)          | (13,032)                 | -                            | (441)               | -                     |
| <b>(Gains)/losses recognized in OCI</b>                                      | <b>(9,397)</b>    | <b>(73,020)</b>          | <b>160,703</b>               | <b>(153)</b>        | <b>(448)</b>          |
|  | <b>12.31.2024</b> |                          |                              |                     |                       |
| <b>Description</b>   | <b>Mixed Plan</b> | <b>Transitional Plan</b> | <b>CELOS Healthcare Plan</b> | <b>Savings Plan</b> | <b>Other Benefits</b> |
| <b>Result for the Year</b>   |                   |                          |                              |                     |                       |
| Net current service cost   | 1,717             | -                        | (45,152)                     | 167                 | -                     |
| Interest costs on actuarial obligations                                      | 235,997           | 64,936                   | 126,570                      | 167                 | 5,687                 |
| Expected returns on plan assets  | (192,505)         | (42,122)                 | (4,283)                      | (1,313)             | -                     |
| Interest on the Effect of the Asset Ceiling and Additional Liabilities       |                   |                          |                              | 1,147               | -                     |
| <b>Total expense (income) recognized in the Result for the Year</b>          | <b>45,209</b>     | <b>22,814</b>            | <b>77,135</b>                | <b>168</b>          | <b>5,687</b>          |
| Other Comprehensive Income (OCI) for the period                              |                   |                          |                              |                     |                       |
| (Gains)/losses on plan assets  | 146,389           | 10,719                   | (10,494)                     | (70)                | -                     |
| (Gains)/losses on actuarial obligations                                      | (352,359)         | (118,877)                | (179,704)                    | (199)               | (7,460)               |
| (Gains)/losses on the effect of the Asset Ceiling and Additional Liabilities | 59,115            | 64,200                   | -                            | 101                 | -                     |
| <b>(Gains)/losses recognized in OCI</b>                                      | <b>(146,855)</b>  | <b>(43,958)</b>          | <b>(190,198)</b>             | <b>(168)</b>        | <b>(7,460)</b>        |

### 30.5.6. Reconciliation of Net Liabilities/(Assets)

For Celesc's accounting recognition purposes, the changes in the Actuarial Liability during the 2025 fiscal year were as follows:

| Description   | Mixed Plan     | Transitional Plan | CELOS Healthcare Plan | Savings Plan | Other Benefits |
|---|----------------|-------------------|-----------------------|--------------|----------------|
| <b>Liabilities/(assets) at the end of the previous period</b> | <b>303,948</b> | <b>173,985</b>    | <b>1,143,185</b>      | <b>-</b>     | <b>55,381</b>  |
| Expense/(revenue) recognized in the Result for the Year       | 37,251         | 21,379            | 80,751                | 152          | 6,720          |
| (Gains)/losses recognized in OCI                              | (9,397)        | (73,020)          | 160,703               | (152)        | (448)          |
| Employer contributions  | (46,279)       | (22,363)          | (92,421)              | -            | -              |
| Benefits paid directly by the company                         | -              | -                 | -                     | -            | (6,001)        |
| <b>Liabilities/(assets) at the end of the period</b>          | <b>285,523</b> | <b>99,981</b>     | <b>1,292,218</b>      | <b>-</b>     | <b>55,652</b>  |

### 30.5.7. Reconciliation of Disclosed Amounts

| Description                                  | Mixed Plan       | Transitional Plan | CELOS Healthcare Plan | Savings Plan  |
|--|------------------|-------------------|-----------------------|---------------|
| <b>Balance at 12.31.2023</b>                 | <b>2,077,203</b> | <b>442,352</b>    | <b>42,450</b>         | <b>14,057</b> |
| Benefits Paid in the Year Using Plan Assets  | (247,138)        | (95,923)          | (149,492)             | (313)         |
| Participant Contributions Made in the Period | 38,795           | 19,946            | 51,597                | -             |
| Employer Contributions Made in the Period    | 106,331          | 89,146            | 80,497                | -             |
| Expected Returns on Assets                   | 192,505          | 42,122            | 4,283                 | 1,313         |
| Gain/(Loss) on the Fair Value of Plan Assets | (146,389)        | (10,719)          | 10,494                | 70            |
| <b>Balance at 12.31.2024</b>                 | <b>2,021,307</b> | <b>486,924</b>    | <b>39,829</b>         | <b>15,127</b> |
| Benefits Paid in the Year Using Plan Assets  | (257,985)        | (109,651)         | (146,665)             | (357)         |
| Participant Contributions Made in the Period | 45,654           | 22,081            | 58,723                | -             |
| Employer Contributions Made in the Period    | 46,279           | 22,363            | 92,421                | -             |
| Expected Returns on Assets                   | 245,528          | 59,479            | 5,562                 | 1,892         |
| Gain/(Loss) on the Fair Value of Plan Assets | 71,200           | 19,530            | 42,713                | (409)         |
| <b>Balance at 12.31.2025</b>                 | <b>2,171,983</b> | <b>500,726</b>    | <b>92,583</b>         | <b>16,253</b> |

| Description                                | Mixed Plan       | Transitional Plan | CELOS Healthcare Plan | Savings Plan | Other Benefits |
|--|------------------|-------------------|-----------------------|--------------|----------------|
| <b>Balance at 12.31.2023</b>               | <b>2,589,128</b> | <b>726,627</b>    | <b>1,379,195</b>      | <b>1,946</b> | <b>62,877</b>  |
| Net Current Service Cost                   | 1,717            | -                 | (45,152)              | 167          | -              |
| Participant Contributions Made in the Year | 38,795           | 19,946            | 51,597                | -            | -              |
| Interest Cost on Actuarial Obligations     | 235,997          | 64,936            | 126,570               | 167          | 5,687          |
| Benefits Paid in the Period                | (247,138)        | (95,923)          | (149,492)             | (313)        | (5,723)        |
| (Gains) / Losses on Actuarial Obligations  | (352,359)        | (118,877)         | (179,704)             | (199)        | (7,460)        |
| <b>Balance at 12.31.2024</b>               | <b>2,266,140</b> | <b>596,709</b>    | <b>1,183,014</b>      | <b>1,768</b> | <b>55,381</b>  |
| Net Current Service Cost                   | 1,376            | -                 | (56,315)              | 153          | -              |
| Participant Contributions Made in the Year | 45,654           | 22,081            | 58,723                | -            | -              |
| Interest Costs on Actuarial Obligations    | 273,923          | 72,512            | 142,628               | 199          | 6,720          |
| Benefits Paid in the Period                | (257,985)        | (109,651)         | (146,665)             | (357)        | (6,001)        |
| (Gains) / Losses on Actuarial Obligations  | 103,484          | (40,458)          | 203,416               | (121)        | (448)          |
| <b>Balance at 12.31.2025</b>               | <b>2,432,592</b> | <b>541,193</b>    | <b>1,384,801</b>      | <b>1,642</b> | <b>55,652</b>  |

### 30.5.8. Cash Flow

| <b>12.31.2025</b>                                   |                   |                          |                        |                     |                   |
|---|-------------------|--------------------------|------------------------|---------------------|-------------------|
| <b>Cash Flow</b>                                    | <b>CELOS</b>      |                          |                        |                     |                   |
|   | <b>Mixed Plan</b> | <b>Transitional Plan</b> | <b>Healthcare Plan</b> | <b>Savings Plan</b> | <b>Other Plan</b> |
| <b>Cash Flow for the period</b>                     |                   |                          |                        |                     |                   |
| Employer contributions                              | 46,279            | 22,363                   | 92,421                 | -                   | -                 |
| Participant contributions                           | 45,654            | 22,081                   | 58,723                 | -                   | -                 |
| Benefits paid using plan assets                     | 257,985           | 109,651                  | 146,665                | 357                 | -                 |
| Benefits paid directly by the company               | -                 | -                        | -                      | -                   | 6,001             |
| <b>Estimated cash flow for the following period</b> |                   |                          |                        |                     |                   |
| Employer contributions                              | 33,233            | 22,159                   | 92,364                 | -                   | -                 |
| Participant contributions                           | 33,233            | 22,159                   | 69,182                 | -                   | -                 |
| Benefits paid using plan assets                     | 261,645           | 100,119                  | 143,656                | 395                 | -                 |
| Benefits paid directly by the company               | -                 | -                        | -                      | -                   | 6,201             |
| <b>12.31.2024</b>                                   |                   |                          |                        |                     |                   |
| <b>Cash Flow</b>                                    | <b>CELOS</b>      |                          |                        |                     |                   |
|   | <b>Mixed Plan</b> | <b>Transitional Plan</b> | <b>Healthcare Plan</b> | <b>Savings Plan</b> | <b>Other Plan</b> |
| <b>Cash Flow for the period</b>                     |                   |                          |                        |                     |                   |
| Employer contributions                              | 106,331           | 89,146                   | 80,497                 | -                   | -                 |
| Participant contributions                           | 38,795            | 19,946                   | 51,597                 | -                   | -                 |
| Benefits paid using plan assets                     | 247,138           | 95,923                   | 149,492                | 313                 | -                 |
| Benefits paid directly by the company               | -                 | -                        | -                      | -                   | 5,723             |
| <b>Estimated cash flow for the following period</b> |                   |                          |                        |                     |                   |
| Employer contributions                              | 42,113            | 19,662                   | 82,567                 | -                   | -                 |
| Participant contributions                           | 42,113            | 19,662                   | 61,277                 | -                   | -                 |
| Benefits paid using plan assets                     | 251,034           | 99,958                   | 136,155                | 416                 | -                 |
| Benefits paid directly by the company               | -                 | -                        | -                      | -                   | 6,576             |

### 30.5.9. Projected Plan Costs for the Next Period

For each fiscal year, the expected expenses/(income) amounts are calculated by the projection of changes in actuarial obligations. For the 2026 fiscal year, the amounts to be recorded are as follows:

| <b>12.31.2026</b>   |                   |                          |                        |                     |              |
|---|-------------------|--------------------------|------------------------|---------------------|--------------|
| <b>Cost Projection for the Next Period</b>                                  | <b>CELOS</b>      |                          |                        |                     |              |
|   | <b>Mixed Plan</b> | <b>Transitional Plan</b> | <b>Healthcare Plan</b> | <b>Savings Plan</b> | <b>Other</b> |
| <b>Projected Result for the Year (following period)</b>                     |                   |                          |                        |                     |              |
| Net current service cost  | 1,194             | -                        | (62,995)               | 119                 | -            |
| Interest costs on actuarial obligations                                     | 269,874           | 60,395                   | 151,079                | 169                 | 6,144        |
| Expected returns on plan assets   | (241,457)         | (56,831)                 | (11,637)               | (1,877)             | -            |
| Interest on the Effect of the Asset Ceiling and Additional Liabilities      | 2,896             | 7,141                    | -                      | 1,708               | -            |
| <b>Expense/(income) to be recognized by the end of the following period</b> | <b>32,507</b>     | <b>10,705</b>            | <b>76,447</b>          | <b>119</b>          | <b>6,144</b> |

### 30.5.10. Sensitivity Analysis

In accordance with paragraph 145 of CPC 33 (R1), the company must disclose a sensitivity analysis for significant actuarial assumptions. The table below presents the sensitivity analysis for the most significant actuarial assumptions, with reasonably possible changes at the actuarial valuation date.

| <b>Assumptions</b> | <b>Real Actuarial Discount Rate</b> | <b>HCCTR</b> | <b>Wage Growth Active Employees</b> | <b>General Mortality</b> |
|--------------------|-------------------------------------|--------------|-------------------------------------|--------------------------|
|--------------------|-------------------------------------|--------------|-------------------------------------|--------------------------|

|                    | 0.50%     | -0.50%  | 0.50%  | -0.50%   | 0.50% | -0.50% | + 1 year | - 1 year |
|--------------------|-----------|---------|--------|----------|-------|--------|----------|----------|
| Mixed              | (101,158) | 109,037 | -      | -        | 403   | (370)  | 49,398   | (51,062) |
| Transitional       | (14,699)  | 15,512  | -      | -        | -     | -      | 16,897   | (16,921) |
| Saving             | (60)      | 64      | -      | -        | -     | -      | (75)     | 81       |
| Disability Benefit | (129)     | 140     | -      | -        | -     | -      | 54       | (53)     |
| Funeral Benefit    | (700)     | 767     | -      | -        | -     | -      | (510)    | 522      |
| Minimum Benefit    | (1,309)   | 1,400   | -      | -        | -     | -      | 1,040    | (1,049)  |
| Healthcare         | (83,344)  | 92,407  | 88,156 | (80,153) | -     | -      | 50,655   | (50,167) |

### 30.5.11. Investment Allocation

| <b>12.31.2025</b>                                 |            |                   |                       |              |
|---|------------|-------------------|-----------------------|--------------|
| Description                                       | Mixed Plan | Transitional Plan | CELOS Healthcare Plan | Savings Plan |
| Fixed Income                                      | 85.77%     | 88.10%            | 92.14%                | 78.87%       |
| Equity Income                                     | 5.17%      | 6.14%             | 0.00%                 | 6.77%        |
| Investments subject to Foreign Exchange variation | -          | -                 | 7.85%                 | -            |
| Structured Investments                            | 3.08%      | 3.72%             | -                     | 12.19%       |
| Real Estate                                       | 2.18%      | 0.37%             | -                     | 0.24%        |
| Loans to Participants                             | 3.62%      | 1.29%             | -                     | 0.00%        |
| International                                     | -          | -                 | -                     | 1.48%        |
| Other*  | 0.18%      | 0.38%             | 0.01%                 | 0.45%        |

\* - Includes accounts payable/receivable and Treasury.

| <b>12.31.2024</b>                                 |            |                   |                       |              |
|---|------------|-------------------|-----------------------|--------------|
| Description                                       | Mixed Plan | Transitional Plan | CELOS Healthcare Plan | Savings Plan |
| Fixed Income                                      | 81.40%     | 88.13%            | 91.11%                | 82.89%       |
| Equity Income                                     | 5.73%      | 4.32%             | -                     | 6.22%        |
| Investments subject to Foreign Exchange Variation | -          | -                 | 8.87%                 | -            |
| Structured Investments                            | 5.11%      | 4.10%             | -                     | 8.61%        |
| Real Estate                                       | 3.12%      | 0.40%             | -                     | 0.28%        |
| Loans to Participants                             | 3.06%      | 1.23%             | -                     | -            |
| International                                     | 1.42%      | 1.63%             | -                     | 1.39%        |
| Other*  | 0.16%      | 0.19%             | 0.02%                 | 0.61%        |

\* - Includes accounts payable/receivable and Treasury.

## 31. PIS/COFINS TO BE REFUNDED TO CONSUMERS

### 31.1. Case 5006834-93.2012.4.04.7200 - 1<sup>st</sup> lawsuit to Exclude ICMS from the PIS/COFINS Calculation Base

On April 01, 2019, Celesc D obtained a favorable court decision guaranteeing the right to recover amounts paid in excess of PIS/COFINS, due to the undue inclusion of ICMS in the calculation basis, for the period from April 2007 to December 2014. The amounts were recognized for accounting purposes as Assets – Taxes Recoverable and Liabilities – PIS/COFINS to be Refunded to Consumers, considering that the refund would occur through tariff mechanisms to be defined by ANEEL.

In 2021, the Company made provisional refunds to consumers in the amount of R\$795.0 million. In the 2022 Annual Tariff Adjustment, following the enactment of Law 14,385/2022, R\$806.3 million was passed through, resulting in an 8.32% reduction in the tariff.

The restatement methodology used by ANEEL diverged from the tax rule applied by the Company, which considered the current legislation for the restatement of the amounts, reaching R\$1,573.4 million. The difference of R\$27.9 million was recorded as Other Liabilities – PIS/COFINS to be Refunded to Consumers against Financial Liabilities – CVA, both within current liabilities, considering that the Company understood that the amounts had been improperly restated and discounted in the 2022 Annual Tariff Adjustment.

On July 22, 2025, through Order 2,203, ANEEL validated its restatement methodology, determining that the PIS/COFINS amounts to be refunded to consumers should be corrected based on compound interest, in accordance with Submodules 4.4 and 4.4A of PRORET, and not by the Federal Revenue Service's methodology.

### 31.2. Case 5006834-93.2012.4.04.7200 - 2<sup>nd</sup> lawsuit to Exclude ICMS from the PIS/COFINS Calculation Base

Regarding the second lawsuit concerning the exclusion of ICMS from the PIS/COFINS calculation base, the request for qualification indicated a restated credit of R\$1.08 billion. Celesc D initiated the tax offset processes for this lawsuit in February 2023.

In accordance with Law 14,385/2022, part of the amounts was considered for refund to consumers in the August 2023 Annual Tariff Adjustment, resulting in a pass-through of R\$807.6 million and a 7.02% reduction effect on the tariff. There was a divergence, once again, in the financial restatement of the credits between the Company and ANEEL, leading to the recording of R\$25.5 million in Other Liabilities – PIS/COFINS to be Refunded to Consumers.

With the publication of Order 2,203/2025, which consolidated ANEEL's restatement methodology, the Company recognized in June 2025 the difference in financial adjustment of both lawsuits as a financial expense, in the amount of R\$53.4 million.

The Company will continue to assess the impacts of this decision, including in relation to other related operational obligations, with the support of its legal advisors.

### 31.3. Brazilian Supreme Federal Court Ruling in ADI 7324

On August 14, 2025, the Supreme Federal Court (STF) ruled on Direct Action of Unconstitutionality 7324 (ADI 7324), which discussed the constitutionality of Law 14.385/2022. This law gives ANEEL the power to define the procedure for passing on to end consumers the amounts overpaid by distributors as a result of the undue inclusion of ICMS in the calculation basis for PIS/COFINS contributions. The corresponding ruling was published on December 10, 2025.

In the Ruling, the STF determined compliance with a 10-year term, counted from the effective refund of the overpaid taxes to the distributors or from the final approval of the tax offset carried out by them; the possibility of deducting taxes levied on the refund, as well as specific attorney fees incurred by the concessionaires to enable the recovery of the overpayment; and that the good-faith receipt of overpaid amounts by the consumer user will not be subject to restitution.

Despite the publication of the Ruling, pending issues remain to be resolved by the STF, especially contradictions regarding the Ministers' votes and the application of the statute of limitations. As a result, ABRADÉE filed a motion for clarification, which may still lead to additional decisions within the scope of ADI 7324.

In view of the foregoing, the Company understands that there are insufficient elements to alter the amounts recognized in the financial statements. Celesc D continues to monitor the developments of the legal measure.

## 32. OTHER LIABILITIES

| Description                               | Parent Company |              | Consolidated   |                |
|---|----------------|--------------|----------------|----------------|
|   | 03.31.2026     | 12.31.2025   | 03.31.2026     | 12.31.2025     |
| Cosip                                     | -              | -            | 90,938         | 66,304         |
| Credits to be Offset with Customers (i)   | -              | -            | 14,547         | 9,553          |
| Energy Bills Paid in Duplicate            | -              | -            | 13,085         | 12,304         |
| Related Parties/Celos                     | 91             | -            | 12,817         | 25             |
| Related Parties/SC Government             | -              | -            | 133            | 178            |
| Contract Agreements                       | -              | -            | 13,488         | 14,248         |
| DG Injected Energy                        | -              | -            | 53,148         | 56,766         |
| ICMS Credits in the Payment Process       | -              | -            | 6,425          | 10,581         |
| Water Scarcity Bonus                      | -              | -            | 820            | 824            |
| DIC/FIC Penalty                           | -              | -            | 876            | 794            |
| Shareholders                              | 205            | 205          | 205            | 205            |
| Collateral Guarantees                     | 131            | 106          | 232            | 194            |
| Obligations to Employees                  | -              | 50           | 58             | 102            |
| Contract for Billing Third-Party Services | 147            | 139          | 147            | 139            |
| Employees Available                       | 4,777          | 2,781        | -              | -              |
| Other                                     | 298            | 320          | 3,994          | 4,156          |
| <b>Total Current</b>                      | <b>5,649</b>   | <b>3,601</b> | <b>210,913</b> | <b>176,373</b> |

(i) The increase in the balance of Credits to be offset with Consumers is due to the reprocessing of invoice collections.

## 33. EQUITY

### 33.1. Share Capital

The Authorized Share Capital in the Company's Bylaws is R\$2.6 billion, represented by registered shares with no par value, divided into common and preferred shares.

Of the Authorized Capital, R\$2.48 billion has been subscribed and paid in, represented by 38,571,591 registered shares with no par value, of which 15,527,137 are common shares with voting rights and 23,044,454 are preferred shares with no voting rights.

Preferred shares shall receive, with priority, the payment of a minimum, non-cumulative dividend of 25% (twenty-five percent) of the adjusted net profit, calculated in proportion to their participation in the share capital, followed by common shares, respecting the same criterion of proportionality of these types and classes of shares in the share capital.

Preferred shares are entitled to receive, as a priority, the reimbursement of capital in the event of the dissolution of the Company, without premium.

### 33.2. Legal and Profit Retention Reserve

The Legal Reserve is created, on an annual basis, as an allocation of 5% of the Net Income for the Year and cannot exceed 20% of the Share Capital. The purpose of the Legal Reserve is to ensure the integrity of the Share Capital and can only be used to offset losses and increase capital.

The Profit Retention Reserve refers to the retention of the remaining balance of Retained Earnings, in order to meet the business growth project established in the Company's investment plan, in accordance with the Capital Budget proposed and approved by the directors, as decided at the General Shareholders' Meeting.

The balance of the earnings retention reserve, with the allocation made from the income determined in the 2025 fiscal year, exceeded its legal limit established in Article 199 of Law 6,404/76. In compliance with the legislation itself, the Company submitted a proposal for a capital increase through the capitalization of part of this reserve to be reviewed by the shareholders at the Annual and Extraordinary General Meeting held on April 30, 2026. The proposal was approved, regularizing the aforementioned non-compliance.

### 33.3. Dividends and Interest on Equity

The amount of the proceeds for the first quarter of 2026, by type of share, is shown below:

| Period     | Type                 | Value of Proceeds per Share* | Total Distributed by Type of Proceeds | Total Value |  |
|------------|----------------------|------------------------------|---------------------------------------|-------------|--|
| 03.31.2026 | Common Shares        | 0.000000000                  |                                       |             |  |
|            | DIV Preferred Shares | 0.000000000                  | -                                     |             |  |
|            | Common Shares        | 1.898840927                  |                                       |             |  |
|            | IOE Preferred Shares | 2.088725019                  | 77,617                                | 77,617      |  |
|            |                      | Income Tax                   |                                       | (7,648)     |  |
|            |                      | Net IOE of Income Tax        |                                       | 69,969      |  |

\*Values in R\$.

The amount of the proceeds for the first quarter of 2025, by type of share, is shown below:

| Period     | Type              | Value of Proceeds per Share* | Total Distributed by Type of Proceeds | Total Value |
|------------|-------------------|------------------------------|---------------------------------------|-------------|
| 03.31.2025 | DIV Common Shares | 0.000000000                  | -                                     | 60,128      |

|     |                       |             |         |
|-----|-----------------------|-------------|---------|
|     | Preferred Shares      | 0.000000000 |         |
|     | Common Shares         | 1.470975995 |         |
| IOE | Preferred Shares      | 1.618073594 | 60,128  |
|     | Income Tax            |             | (5,080) |
|     | Net IOE of Income Tax |             | 55,048  |

\*Values in R\$.

### 33.4. Breakdown of Basic and Diluted Results

The calculation of basic and diluted earnings per share on March 31, 2026 and 2025 was based on net income for the year and the weighted average number of common and preferred shares outstanding during the years presented.

Dividends will be distributed in the following order:

- the minimum annual dividend guaranteed to preferred shares;
- the dividend to common shares, up to a percentage equal to that guaranteed to preferred shares.

Once the planned dividends have been distributed, the preferred shares will compete on an equal footing with the common shares in the eventual distribution of additional dividends. Preferred shares receive at least 10% more than that attributed to each common share when receiving a dividend.

On March 31, 2026 and 2025, the number of shares in the Company remained unchanged and there were no instruments convertible into shares that had a dilutive impact on earnings per share.

| Description  | 03.31.2026     | 03.31.2025     |
|--|----------------|----------------|
| <b>Weighted Average Number of Shares (thousands)</b>                           |                |                |
| Registered Common Shares   | 15,527         | 15,527         |
| Registered Preferred Shares  | 23,044         | 23,044         |
| <b>Basic and Diluted Profit Attributable to the Company's Shareholders</b>     |                |                |
| Registered Common Shares   | 95,215         | 95,984         |
| Registered Preferred Shares  | 155,444        | 156,699        |
| <b>Total Basic and Diluted Profit Attributed to the Company's Shareholders</b> | <b>250,659</b> | <b>252,683</b> |
| <b>Diluted Earnings per Share</b>  |                |                |
| Registered Common Shares   | 6.1322         | 6.1817         |
| Registered Preferred Shares  | 6.7454         | 6.7999         |

### 33.5. Interest on Equity

In March 31, 2026, the company decided to decide on interim interest on equity on a quarterly basis, the approvals of which are shown in the table below:

| Description  | Approval by the Board of Directors | Gross Value   | Consolidated            |
|--------------|------------------------------------|---------------|-------------------------|
|              |                                    |               | Net Value of Income Tax |
| 1st Quarter  | 03.19.2026                         | 77,617        | 69,969                  |
| <b>Total</b> |                                    | <b>77,617</b> | <b>69,969</b>           |

The Interest on Equity approved was subject to income tax, in accordance with the applicable legislation, was not subject to monetary restatement, will be imputed to the minimum mandatory dividends and should be paid in two installments, in accordance with the Company's Dividend Distribution Policy, with the first installment due by June 30 and the second by December 30, 2026.

### 33.6. Equity Valuation Adjustment

The effect of this group on Equity is R\$1.23 billion on March 31, 2026, and R\$1.23 billion on December 31, 2025, made up as follows:

| Description                                 | 03.31.2026  | Consolidated<br>12.31.2025 |
|---|-------------|----------------------------|
| Allocated Cost - Celesc G (a)               | 11,645      | 11,782                     |
| Employee Benefits Adjustment - Celesc D (b) | (1,106,177) | (1,106,177)                |

|   |                    |                    |
|---|--------------------|--------------------|
| Fair Value Adjustment Other Comprehensive Income (loss) (c) | (137,261)          | (137,261)          |
| <b>Total</b>  | <b>(1,231,793)</b> | <b>(1,231,656)</b> |

a) The attributed cost, measured at fair value on the date of initial adoption of the CPCs in 2009, was recognized in the equity valuation adjustment, in equity, net of deferred income tax and social contribution, against property, plant and equipment. Its realization is recorded against retained earnings as the depreciation of the fixed assets' fair value is recognized in the result for the year.

b) Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recorded directly in equity, as other comprehensive income (loss) - equity valuation adjustment.

c) Adjustment to fair value of the temporary investment in Companhia Catarinense de Águas e Saneamento - Casan, measured through other comprehensive income (loss).

## 34. REVENUES AND EXPENSES

### 34.1. Consolidated Net Operating Revenue

#### 34.1.1. Reconciliation of Net Operating Revenue with Gross Operating Revenue

- Electricity Supply - This is used to account for billed and unbilled revenue corresponding to the supply of electricity, as well as specific adjustments and bonuses.
- Wholesale Supply - This is used to account for revenue from the supply of electricity to resellers in the Regulated Contracting Environment (ACR) and sold in the Free Contracting Environment (ACL), as well as specific adjustments and additions. In addition to selling energy through auctions to distributors in the captive market, Celesc G also sells energy to Free Consumers in the free market - ACL.
- Provision of the Electricity Network - The revenues derived from the provision of the distribution system by Celesc D through its activities are accounted for.
- Short-Term Energy - This is a segment of the Electricity Trading Chamber - CCEE, where the differences between the amounts of electricity contracted by the agents and the amounts of generation and consumption actually verified and attributed to the respective agents are recorded. The differences calculated, whether positive or negative, are recorded for subsequent financial settlement on the Short-Term Market and valued at the Difference Settlement Price - DSP.
- Construction Revenue - Refers to the accounting of infrastructure construction revenue from Celesc D's Concession Agreement assets, which is recognized based on the proportion of the concessionaire's investment plan. In the revenue statement it is offset by the construction cost, and there is no construction margin.
- Donations and Grants - These are recognized according to the essence of the applicable contracts and/or agreements. The amount passed on by Eletrobras refers to the reimbursement of discounts on tariffs applicable to users of the public electricity distribution service. The amounts of revenue accounted for in the first quarter of 2026 were R\$154.0 million as a CDE subsidy (Decree 7,891/2013), R\$14.9 million as a Low-Income Program, R\$9.8 million as a supply of CCRBT flags and R\$33.03 million as a difference in CDE reimbursement (positive effect). In the first quarter of 2025, these amounts were R\$148.4 million, R\$11.2 million, R\$16.4 million and R\$18.9 million, respectively.
- Other Operating Income - Proceeds from the updating of the indemnifiable financial assets by the IPCA.

| Description                          | Consolidated     |                  |
|--------------------------------------|------------------|------------------|
|                                      | 03.31.2026       | 03.31.2025       |
| <b>Gross Operating Revenue - GOR</b> | <b>5,551,160</b> | <b>4,630,956</b> |
| Electricity Supply                   | 1,944,111        | 1,961,315        |
| Unbilled Supply                      | 18,046           | 55,259           |
| Wholesale Supply                     | 67,221           | 55,574           |

|   |                    |                    |
|---|--------------------|--------------------|
| Unbilled Supply   | 773                | (1,923)            |
| Provision of Electricity Grid                             | 2,543,995          | 2,100,975          |
| Fair Value of Indemnifiable Financial Assets - Concession | 14,967             | 13,832             |
| Financial Revenue   | 26,216             | 26,048             |
| Income from Services                                      | 164                | 4                  |
| Short-Term Electricity                                    | 180,622            | 137,601            |
| Sectoral Financial Assets/(Liabilities) Revenue           | 193,400            | (151,489)          |
| Other Operating Income                                    | 1,893              | 500                |
| Donations and Grants                                      | 211,691            | 194,847            |
| Construction Revenue                                      | 345,265            | 238,349            |
| PPP Leases and Rentals                                    | 2,796              | 64                 |
| <b>Deductions from Gross Operating Revenue</b>            | <b>(2,052,413)</b> | <b>(1,653,425)</b> |
| ICMS  | (750,273)          | (674,037)          |
| PIS   | (74,899)           | (61,064)           |
| COFINS  | (344,988)          | (281,265)          |
| ISS   | (8)                | -                  |
| Energy Development Account - CDE                          | (842,594)          | (606,505)          |
| Research and Development - R&D                            | (15,753)           | (13,692)           |
| Energy Efficiency Program - EEP                           | (15,412)           | (13,371)           |
| Inspection Fee - ANEEL                                    | (3,014)            | (2,799)            |
| Financial Compensation for Use of Hydro Resources - CFURH | (573)              | (692)              |
| Other Charges   | (4,899)            | -                  |
| <b>Net Operating Revenue - NOR</b>                        | <b>3,498,747</b>   | <b>2,977,531</b>   |

### 34.1.2. Electricity Supply by Type of Consumer

| Description         | Consolidated        |                  |                  |                  |                  |                  |
|---------------------|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | Number of Consumers |                  | MWh              |                  | Gross Revenue    |                  |
|                     | 03.31.2026          | 03.31.2025       | 03.31.2026       | 03.31.2025       | 03.31.2026       | 03.31.2025       |
| Residential         | 2,885,390           | 2,782,456        | 2,476,631        | 2,502,491        | 1,095,576        | 1,098,963        |
| Industrial          | 141,949             | 144,221          | 2,873,329        | 2,931,157        | 199,811          | 206,541          |
| Commercial          | 349,730             | 337,140          | 1,475,994        | 1,534,064        | 433,306          | 487,082          |
| Rural               | 203,238             | 211,352          | 263,382          | 306,624          | 100,297          | 108,551          |
| Public Authorities  | 29,098              | 28,406           | 136,194          | 143,164          | 63,834           | 59,678           |
| Public Lighting     | 2,028               | 1,615            | 143,187          | 149,486          | 38,254           | 22,878           |
| Public Service      | 4,857               | 4,591            | 123,546          | 126,348          | 31,079           | 32,881           |
| <b>Total Supply</b> | <b>3,616,290</b>    | <b>3,509,781</b> | <b>7,492,263</b> | <b>7,693,334</b> | <b>1,962,157</b> | <b>2,016,574</b> |
| Wholesale Supply    | 172                 | 173              | 661,305          | 711,560          | 67,994           | 53,651           |
| <b>Total</b>        | <b>3,616,462</b>    | <b>3,509,954</b> | <b>8,153,568</b> | <b>8,404,894</b> | <b>2,030,151</b> | <b>2,070,225</b> |

## 34.2. Consolidated Operating Costs and Expenses

| Description                         | Costs of Goods and/or Services | General and Administrative Expenses | Selling Expenses | Estimated Losses on Credit Settlement | Other Net Expenses/(Income) | Consolidated     |
|-------------------------------------|--------------------------------|-------------------------------------|------------------|---------------------------------------|-----------------------------|------------------|
|                                     |                                |                                     |                  |                                       |                             | 03.31.2026 Total |
| Electricity Purchased to Resale (a) | 1,668,903                      | -                                   | -                | -                                     | -                           | <b>1,668,903</b> |
| Electricity Grid Usage Charges (b)  | 568,772                        | -                                   | -                | -                                     | -                           | <b>568,772</b>   |
| Personnel (c)                       | 158,505                        | 115,374                             | 7,260            | -                                     | 430                         | <b>281,569</b>   |
| Management                          | -                              | 2,781                               | -                | -                                     | -                           | <b>2,781</b>     |
| Actuarial Expenses                  | -                              | 31,481                              | -                | -                                     | -                           | <b>31,481</b>    |
| Private Pension Entity (c)          | 5,581                          | 3,780                               | 295              | -                                     | -                           | <b>9,656</b>     |
| Material                            | 12,450                         | 2,364                               | -                | -                                     | 3,161                       | <b>17,975</b>    |
| Construction Costs                  | 345,265                        | -                                   | -                | -                                     | -                           | <b>345,265</b>   |
| Third Party Costs and Services      | 47,461                         | 27,451                              | 16,645           | -                                     | 142                         | <b>91,699</b>    |
| Depreciation and Amortization       | 86,723                         | 15,145                              | 25               | -                                     | 493                         | <b>102,386</b>   |
| Net Provisions                      | -                              | -                                   | -                | 38,073                                | 15,947                      | <b>54,020</b>    |
| Donations, Contributions and Grants | -                              | -                                   | -                | -                                     | 25                          | <b>25</b>        |
| Leases and Rentals                  | 474                            | 1,658                               | 231              | -                                     | (161)                       | <b>2,202</b>     |
| Infrastructure Sharing (d)          | -                              | -                                   | -                | -                                     | (78,204)                    | <b>(78,204)</b>  |
| Agreement Collection Fee (e)        | -                              | -                                   | -                | -                                     | (19,677)                    | <b>(19,677)</b>  |
| Other (Income)/Expenses             | 7,806                          | (4,134)                             | 4,757            | -                                     | (7,489)                     | <b>940</b>       |
| <b>Total</b>                        | <b>2,901,940</b>               | <b>195,900</b>                      | <b>29,213</b>    | <b>38,073</b>                         | <b>(85,333)</b>             | <b>3,079,793</b> |

| Description                         | Costs of Goods and/or Services | General and Administrative Expenses | Selling Expenses | Estimated Losses on Credit Settlement | Other Net Expenses/(Income) | Consolidated     |
|-------------------------------------|--------------------------------|-------------------------------------|------------------|---------------------------------------|-----------------------------|------------------|
|                                     |                                |                                     |                  |                                       |                             | 03.31.2025 Total |
| Electricity Purchased to Resale (a) | 1,399,598                      | -                                   | -                | -                                     | -                           | 1,399,598        |
| Electricity Grid Usage Charges (b)  | 483,947                        | -                                   | -                | -                                     | -                           | 483,947          |
| Personnel (c)                       | 107,097                        | 79,302                              | 7,327            | -                                     | 481                         | 194,207          |
| Management                          | -                              | 2,731                               | -                | -                                     | -                           | 2,731            |
| Actuarial Expenses                  | -                              | 36,563                              | -                | -                                     | -                           | 36,563           |
| Private Pension Entity (c)          | 4,938                          | 3,572                               | 272              | -                                     | -                           | 8,782            |
| Material                            | 7,979                          | 1,933                               | -                | -                                     | 5,732                       | 15,644           |
| Construction Costs                  | 238,349                        | -                                   | -                | -                                     | -                           | 238,349          |
| Third Party Costs and Services      | 36,373                         | 26,802                              | 15,662           | -                                     | 174                         | 79,011           |
| Depreciation and Amortization       | 76,488                         | 14,193                              | 25               | -                                     | 493                         | 91,199           |
| Net Provisions                      | -                              | -                                   | -                | 69,255                                | (6,932)                     | 62,323           |
| Donations, Contributions and Grants | -                              | -                                   | -                | -                                     | 20                          | 20               |
| Leases and Rentals                  | 388                            | 2,192                               | 208              | -                                     | (304)                       | 2,484            |
| Infrastructure Sharing (d)          | -                              | -                                   | -                | -                                     | (75,213)                    | (75,213)         |
| Agreement Collection Fee (e)        | -                              | -                                   | -                | -                                     | (11,284)                    | (11,284)         |
| Other (Income)/Expenses             | 1,442                          | (3,551)                             | 5,150            | -                                     | 4,090                       | 7,131            |
| <b>Total</b>                        | <b>2,356,599</b>               | <b>163,737</b>                      | <b>28,644</b>    | <b>69,255</b>                         | <b>(82,743)</b>             | <b>2,535,492</b> |

### a) Electricity Purchased for Resale

| Description   | Consolidated     |                  |
|---|------------------|------------------|
|   | 03.31.2026       | 03.31.2025       |
| Purchase of Energy in the Regulated Environment - CCEAR | 1,004,689        | 752,554          |
| Itaipu Binacional                                       | 171,752          | 180,932          |
| Bilateral Contracts                                     | 401,266          | 272,610          |
| Nuclear Energy Quotas                                   | 66,146           | 48,412           |
| Physical Guarantee Quotas                               | 116,164          | 132,903          |
| DG Injected Energy                                      | (3,618)          | -                |
| Other Energy Purchases                                  | 4,818            | 63,826           |
| Proinfa   | 74,256           | 86,747           |
| PIS/COFINS  | (166,570)        | (138,386)        |
| <b>Total</b>  | <b>1,668,903</b> | <b>1,399,598</b> |

The purchase and sale of energy at the CCEE is recognized on an accrual basis, based on the data published by the CCEE, which is calculated by the product of the surplus or deficit of energy recorded in

a given month, by the corresponding DSP - Difference Settlement Price, or, when this information is not available in a timely manner, by an estimate prepared by Management.

Due to the profile of Celesc D's load curve and the seasonal nature of the energy purchase contracts, there was greater exposure to the short-term market, since the amount contracted for the period was lower than actual consumption.

Under these circumstances, the company needed to purchase electricity at the Difference Settlement Price (DSP), whose average in the first quarter of 2026 was R\$359.4/MWh, significantly higher than the average of R\$163.53/MWh recorded in the same period of 2025.

## b) Electricity Grid Usage Charges

| Description                        | Consolidated   |                |
|------------------------------------|----------------|----------------|
|                                    | 03.31.2026     | 03.31.2025     |
| System Use Charges                 | 475,878        | 411,098        |
| System Services Charges - SSC (i)  | 11,335         | 7,445          |
| Itaipu Transportation Charges (ii) | 29,692         | 24,395         |
| Reserve Energy Charge - REC (iii)  | 109,841        | 90,337         |
| PIS/COFINS                         | (57,974)       | (49,328)       |
| <b>Total</b>                       | <b>568,772</b> | <b>483,947</b> |

(i) The SSC is a sector charge that represents the cost incurred to maintain the reliability and stability of the National Interconnected System to meet electricity consumption in Brazil. Its administration is managed by CCEE.

(ii) It is a regulated cost by ANEEL that covers transmission expenses for the energy generated at the Itaipu Binational Power Plant to the distributors' substations within the National Interconnected System (SIN).

(iii) Funding for the contracting of extra energy (reserve energy) to ensure the security and reliability of the SIN, functioning as insurance against hydrological crises and high consumption, thereby preventing power rationing.

## c) Personnel and Private Pension

| Description                    | Parent Company |              | Consolidated   |                |
|--------------------------------|----------------|--------------|----------------|----------------|
|                                | 03.31.2026     | 03.31.2025   | 03.31.2026     | 03.31.2025     |
| <b>Personnel</b>               | <b>2,448</b>   | <b>2,574</b> | <b>281,569</b> | <b>194,207</b> |
| Compensation                   | 2,282          | 2,418        | 96,066         | 93,304         |
| Payroll Charges                | 92             | 73           | 39,481         | 36,975         |
| Profit Sharing                 | -              | -            | 9,896          | 10,249         |
| Assistance Benefits            | -              | -            | 37,845         | 31,808         |
| Provisions and Indemnities     | 31             | 30           | 98,207         | 21,796         |
| Other                          | 43             | 53           | 74             | 75             |
| <b>Private Pension - CELOS</b> | <b>-</b>       | <b>6</b>     | <b>9,656</b>   | <b>8,782</b>   |
| <b>Total</b>                   | <b>2,448</b>   | <b>2,580</b> | <b>291,225</b> | <b>202,989</b> |

## d) Infrastructure Sharing

This refers to the use of fixing points on Celesc D's poles by third parties to provide telecommunications services of collective interest, such as telephony, internet, cable TV and others.

## e) Agreement Collection Fee

Celesc has agreements with public and private entities to collect money from third parties through electricity bills. In return, it receives a collection fee to pay for the administrative and operational costs of the service provided.

### 34.3. Financial Result

| Description  | Parent Company |              | Consolidated     |                  |
|--|----------------|--------------|------------------|------------------|
|  | 03.31.2026     | 03.31.2025   | 03.31.2026       | 03.31.2025       |
| <b>Financial Revenues</b>                                | <b>(3,282)</b> | <b>(309)</b> | <b>234,402</b>   | <b>172,822</b>   |
| Income from Financial Investments                        | 2,593          | 2,942        | 10,572           | 24,027           |
| Late Payments on Electricity Bills                       | -              | -            | 43,352           | 38,806           |
| Monetary Variations                                      | -              | -            | 375              | 624              |
| Monetary Restatement of Sectoral Financial Assets        | -              | -            | 38,457           | 16,600           |
| Derivatives Revenue (Note 25)                            | -              | -            | 59,724           | 16,841           |
| Interest on Court Deposits                               | 1,407          | 2,014        | 7,510            | 7,626            |
| Mark-to-Market (MTM)                                     | -              | -            | 67,973           | 64,742           |
| Tax Update Recov. Exc. ICMS PIS/COFINS                   | -              | -            | 8,260            | 9,964            |
| Other Financial Revenues                                 | 1,104          | 1,302        | 12,136           | 4,622            |
| (-) PIS/COFINS on IOE                                    | (8,193)        | (6,337)      | (8,193)          | (6,337)          |
| (-) PIS/COFINS on Financial Revenue                      | (193)          | (230)        | (5,764)          | (4,693)          |
| <b>Financial Expenses</b>                                | <b>(205)</b>   | <b>(502)</b> | <b>(332,530)</b> | <b>(254,087)</b> |
| Debt Charges   | -              | -            | (61,655)         | (62,407)         |
| Tax on Financial Transactions - IOF                      | -              | -            | (4,036)          | (2,894)          |
| Monetary Variations                                      | -              | -            | (108,774)        | (79,632)         |
| Monetary Restatement for Litigation                      | (95)           | (456)        | (2,894)          | (5,556)          |
| R&D and Energy Efficiency Update                         | -              | -            | (2,716)          | (2,297)          |
| Mark-to-Market (MTM)                                     | -              | -            | (63,179)         | (58,847)         |
| Derivatives Expenses (Note 25)                           | -              | -            | (65,126)         | (10,945)         |
| Monetary Restatement on Financial Liabilities            | -              | -            | (13,287)         | (19,429)         |
| Update Value to Return to Consumers Exc. ICMS PIS/COFINS | -              | -            | (7,324)          | (9,011)          |
| Interest and Debenture Costs                             | -              | -            | (2,092)          | (2,588)          |
| Interest on Leases Payable (CPC 06)                      | (4)            | (4)          | (292)            | (177)            |
| Other Financial Expenses                                 | (106)          | (42)         | (1,155)          | (304)            |
| <b>Financial Result</b>                                  | <b>(3,487)</b> | <b>(811)</b> | <b>(98,128)</b>  | <b>(81,265)</b>  |

### 35. INFORMATION BY SEGMENT

Operating segments are the business activities that generate revenue and incur expenses. Operating results are reviewed monthly by the Management of the Company and its subsidiaries, who are responsible for allocating resources, assessing performance and adherence to the Group's master plan.

Monitoring the performance of each segment is based on information derived from accounting records.

Until March 31, 2026, the sales were made exclusively in Brazilian territory and all the assets are located in Brazilian territory. No customer of the Company or its subsidiaries has been identified who is individually responsible for more than 10% of the total net revenue recorded.

Celesc, the Parent Company, has the structure of a holding company, whose roles are to control and manage its shareholdings in other companies. It also provides the service of collecting covenants on energy bills.

On March 31, 2026 and 2025, the information by business segment, reviewed by Management, is as follows:

- a) Energy distribution - Celesc D is responsible for providing a public electricity distribution service, operating and maintaining the infrastructure and providing related services;
- b) Power generation - Celesc G is responsible for producing electricity from hydroelectric and solar projects.

|   | Reportable Segments |                  |                  | 03.31.2026                |                  |
|---|---------------------|------------------|------------------|---------------------------|------------------|
| Description   | Celesc D            | Celesc G         | Parent Company   | Consolidation Adjustments | Total            |
| <b>Net Operating Revenue - NOR</b>                      | <b>3,436,547</b>    | <b>65,512</b>    | -                | <b>(3,312)</b>            | <b>3,498,747</b> |
| Cost of Sales   | (2,801,602)         | (16,927)         | -                | 3,312 (i)                 | (2,815,217)      |
| Depreciation and Amortization                           | (84,345)            | (2,378)          | -                | -                         | (86,723)         |
| <b>Gross Operating Result</b>                           | <b>550,600</b>      | <b>46,207</b>    | -                | -                         | <b>596,807</b>   |
| Selling Expenses  | (67,282)            | (4)              | -                | -                         | (67,286)         |
| General and Administrative Expenses                     | (182,184)           | (6,243)          | (7,473)          | -                         | (195,900)        |
| Other Net Revenues/Expenses                             | 81,557              | (557)            | 4,333            | -                         | 85,333           |
| Equity Pickup   | -                   | 1,568            | 258,319          | (247,124) (ii)            | 12,763           |
| <b>Results of Activities</b>                            | <b>382,691</b>      | <b>40,971</b>    | <b>255,179</b>   | <b>(247,124)</b>          | <b>431,717</b>   |
| Financial Revenues                                      | 236,703             | 5,243            | (3,282)          | (4,262) (iii)             | 234,402          |
| Financial Expenses                                      | (335,018)           | (1,569)          | (205)            | 4,262 (iii)               | (332,530)        |
| <b>Net Financial Result</b>                             | <b>(98,315)</b>     | <b>3,674</b>     | <b>(3,487)</b>   | -                         | <b>(98,128)</b>  |
| <b>Profit Before Income Tax and Social Contribution</b> | <b>284,376</b>      | <b>44,645</b>    | <b>251,692</b>   | <b>(247,124)</b>          | <b>333,589</b>   |
| Income Tax and Social Contribution                      | (67,262)            | (14,635)         | (1,033)          | -                         | (82,930)         |
| <b>Net Income for the Period</b>                        | <b>217,114</b>      | <b>30,010</b>    | <b>250,659</b>   | <b>(247,124)</b>          | <b>250,659</b>   |
| <b>Total Assets</b>                                     | <b>13,028,990</b>   | <b>1,070,686</b> | <b>4,508,269</b> |                           |                  |
| <b>Total Liabilities</b>                                | <b>10,229,202</b>   | <b>257,617</b>   | <b>366,762</b>   |                           |                  |

|   | Reportable Segments |                  |                  | 03.31.2025                |                  |
|---|---------------------|------------------|------------------|---------------------------|------------------|
| Description   | Celesc D            | Celesc G         | Parent Company   | Consolidation Adjustments | Total            |
| <b>Net Operating Revenue - NOR</b>                      | <b>2,923,599</b>    | <b>56,835</b>    | -                | <b>(2,903)</b>            | <b>2,977,531</b> |
| Cost of Sales   | (2,268,384)         | (14,630)         | -                | 2,903 (i)                 | (2,280,111)      |
| Depreciation and Amortization                           | (75,270)            | (1,218)          | -                | -                         | (76,488)         |
| <b>Gross Operating Result</b>                           | <b>579,945</b>      | <b>40,987</b>    | -                | -                         | <b>620,932</b>   |
| Selling Expenses  | (97,859)            | (40)             | -                | -                         | (97,899)         |
| General and Administrative Expenses                     | (150,517)           | (6,010)          | (7,210)          | -                         | (163,737)        |
| Other Net Revenues/Expenses                             | 79,428              | (146)            | 3,461            | -                         | 82,743           |
| Equity Pickup   | -                   | 3,052            | 257,243          | (243,324) (ii)            | 16,971           |
| <b>Results of Activities</b>                            | <b>410,997</b>      | <b>37,843</b>    | <b>253,494</b>   | <b>(243,324)</b>          | <b>459,010</b>   |
| Financial Revenues                                      | 170,027             | 3,104            | (309)            | - (iii)                   | 172,822          |
| Financial Expenses                                      | (252,329)           | (1,256)          | (502)            | - (iii)                   | (254,087)        |
| <b>Financial Result, Net</b>                            | <b>(82,302)</b>     | <b>1,848</b>     | <b>(811)</b>     | -                         | <b>(81,265)</b>  |
| <b>Profit Before Income Tax and Social Contribution</b> | <b>328,695</b>      | <b>39,691</b>    | <b>252,683</b>   | <b>(243,324)</b>          | <b>377,745</b>   |
| Income Tax and Social Contribution                      | (112,613)           | (12,449)         | -                | -                         | (125,062)        |
| <b>Net Income for the Period</b>                        | <b>216,082</b>      | <b>27,242</b>    | <b>252,683</b>   | <b>(243,324)</b>          | <b>252,683</b>   |
| <b>Total Assets</b>                                     | <b>12,079,855</b>   | <b>1,072,849</b> | <b>4,157,654</b> |                           |                  |
| <b>Total Liabilities</b>                                | <b>9,593,609</b>    | <b>214,698</b>   | <b>293,820</b>   |                           |                  |

(i) Energy purchase and sale transactions between Celesc D and Celesc G.

(ii) Equity Pickup of the wholly-owned subsidiaries Celesc D and Celesc G.

(iii) Interest in the loan agreement signed between Celesc D and Celesc G.

## 36. SUPPLEMENTARY INFORMATION ON SUBSIDIARIES

### 36.1. Celesc D

#### 36.1.1. Balance Sheet - Assets

| <b>Assets</b>                                  | <b>03.31.2026</b> | <b>12.31.2025</b> |
|--|-------------------|-------------------|
| <b>Current</b>                                 | <b>3,977,764</b>  | <b>3,607,408</b>  |
| Cash and Cash Equivalents                      | 155,182           | 309,869           |
| Trade Receivables                              | 2,886,263         | 2,704,084         |
| Income Tax and Social Contribution Recoverable | 198,005           | 105,855           |
| Other Taxes Recoverable                        | 199,532           | 205,220           |
| Sectoral Financial Assets                      | 202,715           | -                 |
| Other  | 336,067           | 282,380           |
| <b>Non-current</b>                             | <b>9,051,226</b>  | <b>8,835,481</b>  |
| <b>Long-Term Assets</b>                        | <b>3,859,075</b>  | <b>3,823,747</b>  |
| Trade Receivables                              | 18,696            | 21,672            |
| Deferred Taxes                                 | 577,788           | 560,035           |
| Taxes Recoverable                              | 287,156           | 301,537           |
| Court Deposits                                 | 310,966           | 304,087           |
| Indemnifiable Financial Assets – Concession    | 1,420,438         | 1,234,686         |
| Sectoral Financial Assets                      | 207,960           | 273,140           |
| Contract Assets                                | 917,600           | 1,037,521         |
| Derivative Financial Instruments               | 94,436            | 69,258            |
| Other  | 24,035            | 21,811            |
| <b>PP&amp;E</b>                                | <b>10,612</b>     | <b>12,094</b>     |
| <b>Intangible Assets</b>                       | <b>5,181,539</b>  | <b>4,999,640</b>  |
| <b>Total Assets</b>                            | <b>13,028,990</b> | <b>12,442,889</b> |

Cash and cash equivalents – The decrease in cash and cash equivalents is mainly due to the investment policy carried out and, additionally, there is a cash mismatch since the last annual tariff adjustment due to the increase in energy costs.

Accounts receivable – The increase was mainly driven by the August 2025 tariff adjustment.

Expected Credit Losses – The ECL on total accounts receivable increased by 2.6%.

Right-of-Use Assets (Leases) – The increase is due to the renewal of the fleet lease agreement in May.

Contract assets – These correspond to infrastructure assets in progress, recorded at cost and increased by borrowing costs on earmarked loans. The following amounts were invested in high voltage: R\$43.7 million in distribution lines; R\$38.2 million in substations; R\$23.5 million in the metering system; investments in land improvements and civil works associated with the network infrastructure; R\$22 million invested in Information Technology; R\$2.5 million allocated for the acquisition of machinery and equipment; R\$1.12 million invested in the purchase of new vehicles.

Financial Asset from Concession Indemnification and Intangible Asset – Upon completion of the infrastructure construction and its commencement of operations, the aforementioned contract assets are bifurcated into an Indemnifiable Financial Asset and an Intangible Asset. The amount is due to the investments carried out. The bifurcated assets to financial assets were 11.6% lower than in 2025, a decrease of R\$120 million. In the Intangible Asset, the increase was R\$182 million, corresponding to a 3.6% increase compared to 2025.

Others – These correspond to miscellaneous credits and advances. Main items include: ICMS Tax Substitution (ST); CDE reimbursement; Infrastructure Sharing; Advances for the Alternative Electricity Sources Incentive Program (PROINFA); prepaid expenses for salaries (R\$652.1 thousand), vacation (R\$1.6 million), and meal vouchers (R\$7.8 million); Other Credits (contractual fines with suppliers and damages caused by third parties to the Company's property).

In the long term, the amount of R\$24.0 million refers to the disposal of the distributor's assets.

### 36.1.2. Balance Sheet - Liabilities

| <b>Liabilities</b>                         | <b>03.31.2026</b> | <b>12.31.2025</b> |
|--|-------------------|-------------------|
| <b>Current</b>                             | <b>4,012,561</b>  | <b>3,030,649</b>  |
| Suppliers                                  | 1,223,568         | 997,854           |
| National Currency Loans                    | 246,186           | 187,463           |
| Foreign Currency Loans                     | 153,160           | 106,857           |
| Debentures                                 | 663,697           | 170,095           |
| Labor and Social Security Obligations      | 241,056           | 226,541           |
| Income Tax and Social Contribution Payable | 87,728            | 17,657            |
| Other Taxes Payable                        | 362,362           | 325,947           |
| Dividends and Interest on Equity           | 322,186           | 251,625           |
| Regulatory Fees                            | 53,298            | 71,023            |
| Mutuals                                    | 117,596           | 113,334           |
| Lease Liabilities                          | 1,466             | 2,673             |
| Employee Benefits                          | 153,963           | 153,963           |
| Sectoral Financial Liabilities             | -                 | 80,584            |
| PIS/COFINS to be Refunded to Consumers     | 93,649            | 58,483            |
| Derivative Financial Instruments           | 82,719            | 90,607            |
| Other                                      | 209,927           | 175,943           |
| <b>Non-current</b>                         | <b>6,216,641</b>  | <b>6,744,037</b>  |
| National Currency Loans                    | 330,833           | 399,583           |
| Foreign Currency Loans                     | 1,142,625         | 1,142,625         |
| Debentures                                 | 2,466,324         | 2,944,709         |
| Labor and Social Security Obligations      | 29,813            | 2,917             |
| Regulatory Fees                            | 95,441            | 81,217            |
| Taxes Payable                              | 15,123            | 15,123            |
| Lease Liabilities                          | 10,004            | 10,250            |
| Provision for Contingencies                | 302,253           | 298,548           |
| Employee Benefits                          | 1,582,798         | 1,579,411         |
| PIS/COFINS to be Refunded to Consumers     | 241,427           | 269,654           |
| <b>Equity</b>                              | <b>2,799,788</b>  | <b>2,668,203</b>  |
| Share Capital (i)                          | 2,084,737         | 2,084,737         |
| Profit Reserves                            | 1,689,643         | 1,689,643         |
| Equity Valuation Adjustment                | (1,106,177)       | (1,106,177)       |
| Retained Earnings                          | 131,585           | -                 |
| <b>Total Liabilities</b>                   | <b>13,028,990</b> | <b>12,442,889</b> |

Loans and borrowings (short-term) – On February 26, 2026, the Company entered into an amendment to the Bank Credit Note (CCB) previously executed with Banco Bradesco S.A.; out of the available credit limit, R\$80.0 million was drawn down.

Loan (IDB) - Financial update on the debt.

Taxes payable (long-term) – Income tax and social contribution are calculated based on monthly estimates and offset against taxes recoverable only in December.

Dividends and interest on equity payable – Allocation of quarterly interest on equity in 2026 – R\$70.6 million in March.

Regulatory Charges – In the short term, the decrease is related to the tariff flag account charge in 4Q2025. In the long term, the increase is related to the recording and financial restatement of the Energy Efficiency Program (EEP), Research and Development (R&D), and Procel, as well as the recording of R\$12.3 million from a performance contract.

Intercompany loan agreement – Agreement entered into with Celesc G in the amount of R\$103.0 million + restatement of R\$16.3 million as a financial expense – payment of R\$1.9 million.

PIS/COFINS refundable to consumers – Reclassification from long-term to short-term.

Other liabilities – The change in the balance is mainly due to the COSIP agreements and amounts transferred to CELOS.

Labor and social security obligations – Refers to employees terminated under the Voluntary Separation Program (VSP) in February 2026.

### 36.1.3. Income Statement

| Description   | 03.31.2026         | 03.31.2025         |
|---|--------------------|--------------------|
| <b>Net Operating Revenue - NOR</b>                      | <b>3,436,547</b>   | <b>2,923,599</b>   |
| Net Electricity Sales Revenue                           | 3,436,547          | 2,923,599          |
| <b>Cost of Sales</b>                                    | <b>(2,885,947)</b> | <b>(2,343,654)</b> |
| Operating Costs   | (2,885,947)        | (2,343,654)        |
| <b>Gross Profit</b>                                     | <b>550,600</b>     | <b>579,945</b>     |
| <b>Operating Expenses</b>                               | <b>(167,909)</b>   | <b>(168,948)</b>   |
| Selling Expenses  | (29,209)           | (28,604)           |
| Loss Due to Impairment of Accounts Receivable           | (38,073)           | (69,255)           |
| General and Administrative Expenses                     | (182,184)          | (150,517)          |
| Other Revenues  | 100,500            | 94,386             |
| Other Expenses  | (18,943)           | (14,958)           |
| <b>Result before Financial Result</b>                   | <b>382,691</b>     | <b>410,997</b>     |
| <b>Financial Result</b>                                 | <b>(98,315)</b>    | <b>(82,302)</b>    |
| Financial Revenues                                      | 236,703            | 170,027            |
| Financial Expenses                                      | (335,018)          | (252,329)          |
| <b>Profit Before Income Tax and Social Contribution</b> | <b>284,376</b>     | <b>328,695</b>     |
| <b>Income Tax and Social Contribution</b>               | <b>(67,262)</b>    | <b>(112,613)</b>   |
| Current   | (85,015)           | (56,895)           |
| Deferred  | 17,753             | (55,718)           |
| <b>Net Income for the Period</b>                        | <b>217,114</b>     | <b>216,082</b>     |

### 36.1.4. Operating Revenue

| Description   | 03.31.2026         | 03.31.2025         |
|---|--------------------|--------------------|
| <b>Gross Operating Revenue - GOR</b>                      | <b>5,482,139</b>   | <b>4,571,047</b>   |
| Electricity Supply (a)                                    | 1,937,722          | 1,952,336          |
| Unbilled Supply (a)                                       | 15,572             | 55,459             |
| Wholesale Supply (a)                                      | 38,222             | 29,733             |
| Sectoral Financial Assets and (Liabilities)               | 193,400            | (151,489)          |
| Provision of Electricity Grid                             | 2,545,649          | 2,102,359          |
| Short-Term Energy   | 177,758            | 135,122            |
| Donations and Grants                                      | 211,691            | 194,847            |
| Construction Revenue                                      | 345,265            | 238,348            |
| Fair Value of Indemnifiable Financial Assets - Concession | 14,967             | 13,832             |
| Other Operating Income                                    | 1,893              | 500                |
| <b>Deductions from Gross Operating Revenue</b>            | <b>(2,045,592)</b> | <b>(1,647,448)</b> |
| ICMS  | (750,273)          | (674,037)          |
| PIS   | (73,872)           | (60,202)           |
| COFINS  | (340,259)          | (277,292)          |
| Energy Development Account - CDE                          | (842,594)          | (606,505)          |
| Research and Development - R&D                            | (15,412)           | (13,371)           |
| Energy Efficiency Program - EEP                           | (15,412)           | (13,371)           |
| Inspection Fee - ANEEL                                    | (2,871)            | (2,670)            |
| Other Charges   | (4,899)            | -                  |
| <b>Net Operating Revenue - NOR</b>                        | <b>3,436,547</b>   | <b>2,923,599</b>   |

Electricity Supply – The variation is related to a 6.3% drop in Captive Consumption.

The non-residential captive market (industrial, commercial, rural, supply, and other classes) shows a historical downward trend due to the migration of these consumers to the free market. The residential market depends on population growth and weather conditions. In 2026, the summer experienced milder temperatures compared to 2025.

The retraction observed in the first quarter of 2026 primarily reflects a high base effect, resulting from the historical peak recorded in 2025, especially in the residential segment. Therefore, the recent movement should be interpreted as a normalization of consumption, rather than a structural change in trend.

Wholesale supply revenue – Increase of 28.6% in energy sales as a supplier.

Network availability – The 21.1% increase in this account is mainly related to the 13.5% increase in the tariff adjustment in May 2025.

The free market shows a historical growth trend, driven by the organic growth of existing free units and, especially, due to consumer migration. 1Q2026 showed a slowing down in the growth rate due to the

comparison with the period prior to the additional export tariffs to the United States, primarily affecting the food, pulp, wood, and textile industrial sectors.

Short-term energy – The 31.6% increase is due to the increase in the DSP.

In the first quarter of 2025, the DSP ranged from R\$59.21 to R\$332.56, while, in the same period of 2026, prices recorded values of R\$249.95 in January, R\$402.69 in February, and R\$425.57 in March.

Financial Asset (Liability) (recognition) – These represent the amounts to be received from or returned to consumers in the ATA.

Construction revenue – This increased by 44.9% compared to the same period last year. The Company maintains its investment plan for the expansion of its electricity system approved in its capital budget.

Other operating income – Derived from the 8.20% increase in the restatement of the indemnifiable financial asset. The financial asset (under assets) grew by around 15.0%, considering the completion of construction works, bifurcation, and financial restatement.

### a) Electricity Supply and Wholesale Supply Revenue by Type of Consumer

The breakdown of Gross Revenue from electricity supply and wholesale supply by consumer class is as follows:

| Description         | Number of Consumers |                  | MWh              |                  | Gross Revenue    |                  |
|---------------------|---------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 03.31.2026          | 03.31.2025       | 03.31.2026       | 03.31.2025       | 03.31.2026       | 03.31.2025       |
| Residential         | 2,885,390           | 2,782,456        | 2,476,631        | 2,502,491        | 1,095,576        | 1,098,963        |
| Industrial          | 141,908             | 144,199          | 2,838,194        | 2,897,918        | 191,526          | 201,241          |
| Commercial          | 349,704             | 337,135          | 1,471,586        | 1,518,197        | 432,728          | 483,603          |
| Rural               | 203,238             | 211,352          | 263,382          | 306,624          | 100,297          | 108,551          |
| Public Authorities  | 29,098              | 28,406           | 136,194          | 143,164          | 63,834           | 59,678           |
| Public Lighting     | 2,028               | 1,615            | 143,187          | 149,486          | 38,254           | 22,878           |
| Public Service      | 4,857               | 4,591            | 123,546          | 126,348          | 31,079           | 32,881           |
| <b>Total Supply</b> | <b>3,616,223</b>    | <b>3,509,754</b> | <b>7,452,720</b> | <b>7,644,228</b> | <b>1,953,294</b> | <b>2,007,795</b> |
| Energy Supply       | 78                  | 84               | 489,613          | 550,712          | 38,222           | 29,733           |
| <b>Total</b>        | <b>3,616,301</b>    | <b>3,509,838</b> | <b>7,942,333</b> | <b>8,194,940</b> | <b>1,991,516</b> | <b>2,037,528</b> |

### 36.1.5. Operating Costs and Expenses

| Description                     | Costs of Goods and/or Services | General and Administrative Expenses | Selling Expenses | Estimated Losses on Credit Settlement | Other Expenses or Net Income | 03.31.2026       |
|---------------------------------|--------------------------------|-------------------------------------|------------------|---------------------------------------|------------------------------|------------------|
|                                 |                                |                                     |                  |                                       |                              | Total            |
| Electricity Purchased to Resale | 2,227,359                      | -                                   | -                | -                                     | -                            | 2,227,359        |
| Personnel (i)                   | 157,802                        | 108,294                             | 7,260            | -                                     | 430                          | 273,786          |
| Actuarial Expenses              | -                              | 31,481                              | -                | -                                     | -                            | 31,481           |
| Private Pension Entity          | 5,581                          | 3,780                               | 295              | -                                     | -                            | 9,656            |
| Material                        | 12,392                         | 2,337                               | -                | -                                     | 3,022                        | 17,751           |
| Construction Costs              | 345,265                        | -                                   | -                | -                                     | -                            | 345,265          |
| Third-Party Services            | 45,395                         | 24,892                              | 16,641           | -                                     | 142                          | 87,070           |
| Depreciation and Amortization   | 84,345                         | 14,915                              | 25               | -                                     | -                            | 99,285           |
| Net Provisions                  | -                              | -                                   | -                | 38,073                                | 15,940                       | 54,013           |
| Agreement Collection Fees       | -                              | -                                   | -                | -                                     | (13,529)                     | (13,529)         |
| Other Costs and Expenses        | 7,808                          | (3,515)                             | 4,988            | -                                     | (87,562)                     | (78,281)         |
| <b>Total</b>                    | <b>2,885,947</b>               | <b>182,184</b>                      | <b>29,209</b>    | <b>38,073</b>                         | <b>(81,557)</b>              | <b>3,053,856</b> |

(i) Personnel – This increase refers to the recording of the new Voluntary Severance Program (VSP), in the amount of R\$83.2 million recognized in February 2026.

03.31.2025

| Description                     | Costs of Goods and/or Services | General and Administrative Expenses | Selling Expenses | Estimated Losses on Credit Settlement | Other Expenses or Net Income | Total            |
|---------------------------------|--------------------------------|-------------------------------------|------------------|---------------------------------------|------------------------------|------------------|
| Electricity Purchased to Resale | 1,875,119                      | -                                   | -                | -                                     | -                            | 1,875,119        |
| Personnel                       | 106,306                        | 72,123                              | 7,327            | -                                     | 481                          | 186,237          |
| Actuarial Expenses              | -                              | 36,563                              | -                | -                                     | -                            | 36,563           |
| Private Pension Entity          | 4,938                          | 3,566                               | 272              | -                                     | -                            | 8,776            |
| Material                        | 7,875                          | 1,912                               | -                | -                                     | 5,562                        | 15,349           |
| Construction Costs              | 238,349                        | -                                   | -                | -                                     | -                            | 238,349          |
| Third-Party Services            | 34,382                         | 24,794                              | 15,622           | -                                     | 174                          | 74,972           |
| Depreciation and Amortization   | 75,270                         | 13,986                              | 25               | -                                     | -                            | 89,281           |
| Net Provisions                  | -                              | -                                   | -                | 69,255                                | 13,692                       | 82,947           |
| Agreement Collection Fees       | -                              | -                                   | -                | -                                     | (11,777)                     | (11,777)         |
| Other                           | 1,415                          | (2,427)                             | 5,358            | -                                     | (87,560)                     | (83,214)         |
| <b>Total</b>                    | <b>2,343,654</b>               | <b>150,517</b>                      | <b>28,604</b>    | <b>69,255</b>                         | <b>(79,428)</b>              | <b>2,512,602</b> |

### 36.1.6. Financial Result

Updating of sectoral financial assets and liabilities: Updating is by Selic. Variations occur depending on whether the amounts constituted are Financial Assets (revenue) or Financial Liabilities (expense).

Debt charges: charges on loans in national currency from the Inter-American Development Bank (IDB) and debentures are adjusted by the CDI. In the first quarter of 2026, the accumulated CDI was 3.36%, while in the same period of 2025 it was 2.94%.

Tax Update of Recoverable Credit for the Exclusion of ICMS from the PIS/COFINS calculation base: referring to the financial update of the 2nd lawsuit, for which Celesc D started the tax compensation processes in February 2023.

Mark-to-Market (MTM): this is the positive result obtained when the fair value (market price) of the financial assets (hedged item) is higher than the book value.

Derivatives Revenue: this occurs when the variation in the derivative is positive, adjusting the value of the hedged item by a gain in profit or loss.

Derivatives Expenses: when the derivative loses value, the hedged item is adjusted to reflect this devaluation, which results in a loss recognized in profit or loss.

| Description  | 03.31.2026       | 03.31.2025       |
|--|------------------|------------------|
| <b>Financial Revenues</b>                              | <b>236,703</b>   | <b>170,027</b>   |
| Income from Financial Investments                      | 6,917            | 17,877           |
| Monetary Variations                                    | 375              | 624              |
| Monetary Restatement on Regulatory Assets              | 38,457           | 16,600           |
| Interest and Late Payments on Energy Sold              | 43,305           | 38,802           |
| Tax Update Recov. Exc. ICMS PIS/COFINS                 | 8,260            | 9,964            |
| Interest on Court Deposits                             | 6,094            | 5,604            |
| Derivatives Revenue                                    | 59,724           | 16,841           |
| Mark-to-Market (MTM)                                   | 67,973           | 64,742           |
| Other Financial Revenues                               | 10,912           | 3,285            |
| (-) Taxes on Financial Revenue                         | (5,314)          | (4,312)          |
| <b>Financial Expenses</b>                              | <b>(335,018)</b> | <b>(252,329)</b> |
| Debt Charges   | (61,655)         | (62,407)         |
| IOF - Tax on Financial Operations                      | (4,036)          | (2,894)          |
| Loan Charges   | (4,262)          | -                |
| R&D and Energy Efficiency Update                       | (2,705)          | (2,277)          |
| Cost of Issuing Debentures                             | (1,163)          | (1,390)          |
| Monetary Variations Debentures                         | (108,729)        | (79,622)         |
| Other Monetary Variations                              | (45)             | (10)             |
| Monetary Restatement on Regulatory Assets              | (13,287)         | (19,429)         |
| Interest on Leases                                     | (288)            | (173)            |
| Update Consumer Return Value Exclusion ICMS PIS/COFINS | (7,324)          | (9,011)          |
| Monetary Restatement of Litigation                     | (2,799)          | (5,100)          |
| Derivative Expenses                                    | (65,126)         | (10,945)         |
| Mark-to-Market (MTM)                                   | (63,179)         | (58,847)         |
| Other Financial Expenses                               | (420)            | (224)            |
| <b>Financial Result</b>                                | <b>(98,315)</b>  | <b>(82,302)</b>  |

The result was a deficit of R\$98.3 million, mainly due to the increase in debt charges and debenture interest.

The performance was primarily impacted by the increase in interest expenses on debentures, which totaled R\$108.7 million in the first quarter of 2026, compared to the R\$79.6 million recorded in the same period of the previous fiscal year.

Additionally, Celesc D maintains a swap operation contracted for the hedge of its 6th and 7th Debenture Issuances. The effects of the mark-to-market (MtM) of these derivative instruments resulted in financial income of R\$127.7 million and financial expense of R\$128.3 million, generating a net negative impact of R\$600 thousand on the period's financial result. In the first quarter of 2025, the net effect of these operations had been a positive R\$11.8 million.

## 36.2. Celesc G

### 36.2.1. Balance Sheet - Assets

| <b>Assets</b>   | <b>03.31.2026</b> | <b>12.31.2025</b> |
|---|-------------------|-------------------|
| <b>Current</b>  | <b>170,104</b>    | <b>124,397</b>    |
| Cash and Cash Equivalents   | 53,564            | 31,236            |
| Trade Receivables   | 23,831            | 19,818            |
| Income Tax and Social Contribution Recoverable                    | 9,529             | 5,015             |
| Other Taxes Recoverable   | 800               | 774               |
| Anticipated Expenses  | 661               | 1,059             |
| Dividends and IOE Receivable                                      | 892               | -                 |
| Financial Assets – Grant Bonus                                    | 46,335            | 45,542            |
| Financial Assets – Indemnification Basic Project Pery Power Plant | 20,303            | 19,956            |
| Other   | 89                | 997               |
| Assets Held for Sale  | 14,100            | -                 |
| <b>Non-current</b>  | <b>900,582</b>    | <b>903,429</b>    |
| <b>Long-Term Assets</b>   | <b>622,015</b>    | <b>610,209</b>    |
| Loans   | 117,596           | 113,334           |
| Court Deposits  | 388               | 553               |
| Other Taxes Recoverable   | 476               | 547               |
| Indemnifiable Financial Assets – Concession                       | 2,421             | 2,421             |
| Financial Assets – Grant Bonus                                    | 344,440           | 339,113           |
| Financial Assets – Indemnification Basic Project Pery Power Plant | 156,694           | 154,241           |
| <b>Investments</b>  | <b>32,246</b>     | <b>45,670</b>     |
| <b>PP&amp;E</b>   | <b>205,481</b>    | <b>206,291</b>    |
| <b>Intangible Assets</b>  | <b>40,840</b>     | <b>41,259</b>     |
| <b>Total Assets</b>   | <b>1,070,686</b>  | <b>1,027,826</b>  |

Cash and Cash Equivalents – The increase is due to revenue generated during the quarter.

Prepaid Expenses – Insurance Premiums.

Dividends receivable – These consist of: R\$208 from Rondinha and R\$684 from Xavantina.

Other Receivables – Sale of CIAP receivables to Celesc D.

Accounts Receivable – Loan from Celesc D – Value receivable of R\$103.0 million + Financial Revenue.

Investments and Non-current Assets Held for Sale – Decrease due to the sale of the equity interest in Rondinha (R\$14 million) and transfer to non-current assets held for sale.

PP&E - In the first quarter of 2026, investments were made in PP&E and in services related to photovoltaic and hydroelectric plants. The reduction is the depreciation for the period.

### 36.2.2. Balance Sheet - Liabilities

| <b>Liabilities</b>                         | <b>03.31.2026</b> | <b>12.31.2025</b> |
|--|-------------------|-------------------|
| <b>Current</b>                             | <b>96,630</b>     | <b>87,626</b>     |
| Suppliers                                  | 4,413             | 3,975             |
| Loans                                      | 2,301             | 2,262             |
| Debentures                                 | 7,018             | 6,561             |
| Income Tax and Social Contribution Payable | 12,794            | -                 |
| Other Taxes Payable                        | 2,128             | 11,658            |
| Regulatory Fees                            | 582               | 700               |
| Dividends and Interest on Equity           | 56,984            | 56,984            |
| Other                                      | 10,410            | 5,486             |
| <b>Non-current</b>                         | <b>160,987</b>    | <b>157,141</b>    |
| Loans and Financing                        | 19,365            | 19,585            |
| Debentures                                 | 26,478            | 26,006            |
| Deferred Taxes                             | 114,674           | 111,200           |
| Regulatory Fees                            | 412               | 299               |
| Provisions for Contingencies               | 58                | 51                |
| <b>Equity</b>                              | <b>813,069</b>    | <b>783,059</b>    |
| Share Capital                              | 450,000           | 450,000           |
| Profit Reserves                            | 321,277           | 321,277           |
| Equity Valuation Adjustment                | 11,645            | 11,782            |
| Retained Earnings                          | 30,147            | -                 |
| <b>Total Liabilities</b>                   | <b>1,070,686</b>  | <b>1,027,826</b>  |

Trade payables – Related to the purchase of electricity (conventional and incentivized); materials for the power plants (spare parts for hydrological monitoring stations, environmental programs); conservation, topography, and maintenance services for the power plants.

Loans and Financing – Accrual of charges and monetary restatement of the financing with BNDES.

Others – Refers to employees seconded to Celesc D. On March 03, 2026, Aneel issued Order 734, extending the current sharing agreement until May 2026.

### 36.2.3. Income Statement

| <b>Description</b>   | <b>03.31.2026</b> | <b>03.31.2025</b> |
|--|-------------------|-------------------|
| <b>Net Operating Revenue - NOR</b>                         | <b>65,512</b>     | <b>56,835</b>     |
| Net Electricity Sales Revenue                              | 65,512            | 56,835            |
| <b>Cost of Sales</b>                                       | <b>(19,305)</b>   | <b>(15,848)</b>   |
| Operating Costs  | (19,305)          | (15,848)          |
| <b>Gross Profit</b>  | <b>46,207</b>     | <b>40,987</b>     |
| <b>Operating Expenses</b>                                  | <b>(5,236)</b>    | <b>(3,144)</b>    |
| With Sales   | (4)               | (40)              |
| General and Administrative                                 | (6,243)           | (6,010)           |
| Other Revenues   | -                 | 32                |
| Other Expenses   | (557)             | (178)             |
| Share of Profits of Equity-Accounted Investees, net of tax | 1,568             | 3,052             |
| <b>Result before Financial Result</b>                      | <b>40,971</b>     | <b>37,843</b>     |
| <b>Financial Result</b>                                    | <b>3,674</b>      | <b>1,848</b>      |
| Financial Revenues   | 5,243             | 3,104             |
| Financial Expenses   | (1,569)           | (1,256)           |
| <b>Profit Before Income Tax and Social Contribution</b>    | <b>44,645</b>     | <b>39,691</b>     |
| <b>Income Tax and Social Contribution</b>                  | <b>(14,635)</b>   | <b>(12,449)</b>   |
| Current  | (11,163)          | (8,671)           |
| Deferred   | (3,472)           | (3,778)           |
| <b>Net Income for the Period</b>                           | <b>30,010</b>     | <b>27,242</b>     |

### 36.2.4. Operating Revenue

| Description   | 03.31.2026     | 03.31.2025     |
|---|----------------|----------------|
| <b>Gross Operating Revenue - GOR (a)</b>                | <b>72,333</b>  | <b>62,811</b>  |
| Electricity Supply – Industrial                         | 5,835          | 5,525          |
| Electricity Supply - Industrial - Unbilled              | 2,474          | (200)          |
| Electricity Supply - Commercial                         | 578            | 3,479          |
| Electricity Supply                                      | 30,633         | 27,335         |
| Electricity Supply - Unbilled                           | 773            | (1,923)        |
| Short-Term Electricity                                  | 2,864          | 2,479          |
| Financial Revenue Interest Grant Bonus                  | 11,059         | 10,730         |
| Financial Revenue Monetary Restatement Grant Bonus      | 7,096          | 7,308          |
| Financial Revenue Interest Pery Power Plant             | 4,843          | 4,697          |
| Financial Revenue Monetary Restatement Pery Power Plant | 3,218          | 3,313          |
| Income from Services                                    | 164            | 4              |
| PPP Leases and Rentals                                  | 2,796          | 64             |
| <b>Deductions from Operating Revenue</b>                | <b>(6,821)</b> | <b>(5,976)</b> |
| PIS   | (1,027)        | (862)          |
| COFINS  | (4,729)        | (3,972)        |
| Inspection Fee  | (143)          | (129)          |
| Research and Development - R&D                          | (341)          | (321)          |
| Financial Compensation for Use of Water Resources       | (573)          | (692)          |
| ISS   | (8)            | -              |
| <b>Net Operating Revenue - NOR</b>                      | <b>65,512</b>  | <b>56,835</b>  |

Own Generation (R\$28.1 million; +12.8%): Driven by Short-Term Market (R\$3.2 million; +102.4%); Electricity Supply (R\$3.3 million; -33.6%), and Wholesale Supply (R\$21.6 million; +17.7%).

Trading (R\$15.0 million; +27.8%): Influenced by Electricity Supply (R\$5.6 million; +46.0%) and Wholesale Supply (R\$9.8 million; +39.1%).

Other highlights include revenues from PPP Operation and Maintenance Services (R\$164 thousand) and PPP Leases and Rents (R\$2.8 million).

#### a) Electricity Supply and Wholesale Supply

| Description                    | Number of Consumers |            | MWh            |                | Gross Revenue |               |
|--------------------------------|---------------------|------------|----------------|----------------|---------------|---------------|
|                                | 03.31.2026          | 03.31.2025 | 03.31.2026     | 03.31.2025     | 03.31.2026    | 03.31.2025    |
| Industrial                     | 41                  | 22         | 35,135         | 33,239         | 8,309         | 5,325         |
| Commercial, Services and Other | 26                  | 5          | 4,408          | 15,867         | 578           | 3,479         |
| Wholesale Supply               | 94                  | 89         | 171,692        | 160,848        | 31,406        | 25,412        |
| Short-Term Electricity (CCEE)  | -                   | -          | 10,575         | 10,540         | 2,864         | 2,479         |
| <b>Total</b>                   | <b>161</b>          | <b>116</b> | <b>221,810</b> | <b>220,494</b> | <b>43,157</b> | <b>36,695</b> |

### 36.2.5. Operating Costs and Expenses

| Description                                   | 03.31.2026                     |                                     |                  |                              |               |
|---|--------------------------------|-------------------------------------|------------------|------------------------------|---------------|
|   | Costs of Goods and/or Services | General and Administrative Expenses | Selling Expenses | Other Expenses or Net Income | Total         |
| Electricity Purchased to Resale               | 9,450                          | -                                   | -                | -                            | 9,450         |
| Electricity Purchased for Resale – Short Term | 2,500                          | -                                   | -                | -                            | 2,500         |
| Electricity Grid Usage Charges                | 1,654                          | -                                   | -                | -                            | 1,654         |
| Personnel                                     | 703                            | 4,632                               | -                | -                            | 5,335         |
| Material                                      | 58                             | 27                                  | -                | 139                          | 224           |
| Third Party Costs and Services                | 2,090                          | 1,143                               | 4                | -                            | 3,237         |
| Depreciation and Amortization                 | 2,378                          | 173                                 | -                | -                            | 2,551         |
| Insurance                                     | 397                            | 1                                   | -                | -                            | 398           |
| Net Provisions                                | -                              | -                                   | -                | 7                            | 7             |
| Taxes   | 62                             | 191                                 | -                | -                            | 253           |
| Rentals                                       | -                              | 10                                  | -                | -                            | 10            |
| Other   | 13                             | 66                                  | -                | 411                          | 490           |
| <b>Total</b>                                  | <b>19,305</b>                  | <b>6,243</b>                        | <b>4</b>         | <b>557</b>                   | <b>26,109</b> |

**03.31.2025**

| Description                                   | Costs of Goods and/or Services | General and Administrative Expenses | Selling Expenses | Other Expenses or Net Income | Total         |
|---|--------------------------------|-------------------------------------|------------------|------------------------------|---------------|
| Electricity Purchased to Resale               | 8,220                          | -                                   | -                | -                            | 8,220         |
| Electricity Purchased for Resale – Short Term | 1,700                          | -                                   | -                | -                            | 1,700         |
| Electricity Grid Usage Charges                | 1,384                          | -                                   | -                | -                            | 1,384         |
| Personnel                                     | 791                            | 4,605                               | -                | -                            | 5,396         |
| Material                                      | 104                            | 21                                  | -                | 170                          | 295           |
| Third Party Costs and Services                | 2,016                          | 1,057                               | 40               | -                            | 3,113         |
| Depreciation and Amortization                 | 1,218                          | 148                                 | -                | -                            | 1,366         |
| Insurance                                     | 391                            | -                                   | -                | -                            | 391           |
| Net Provisions                                | -                              | -                                   | -                | (29)                         | (29)          |
| Taxes   | 20                             | 136                                 | -                | -                            | 156           |
| Rentals                                       | -                              | 37                                  | -                | -                            | 37            |
| Other   | 4                              | 6                                   | -                | 5                            | 15            |
| <b>Total</b>                                  | <b>15,848</b>                  | <b>6,010</b>                        | <b>40</b>        | <b>146</b>                   | <b>22,044</b> |

### 36.2.6. Financial Result

| Description                         | 03.31.2026     | 03.31.2025     |
|-------------------------------------|----------------|----------------|
| <b>Financial Revenues</b>           | <b>5,243</b>   | <b>3,104</b>   |
| Income from Financial Investments   | 1,062          | 3,208          |
| Late Payments on Energy Bills       | 47             | 4              |
| Mutual Interest                     | 4,262          | -              |
| Interest on Court Deposits          | 9              | 8              |
| Other Financial Revenues            | 120            | 35             |
| (-) PIS/COFINS on Financial Revenue | (257)          | (151)          |
| <b>Financial Expenses</b>           | <b>(1,569)</b> | <b>(1,256)</b> |
| Interest Debentures                 | (896)          | (1,165)        |
| Interest Loans                      | (600)          | -              |
| IOF, Commissions and Loan Fees      | (4)            | -              |
| Debenture Issue Costs               | (33)           | (33)           |
| Updating R&D                        | (11)           | (20)           |
| Other Financial Expenses            | (25)           | (38)           |
| <b>Financial Result</b>             | <b>3,674</b>   | <b>1,848</b>   |

Financial revenues grew by R\$2.1 million, mainly driven by the monetary restatement of the intercompany loan agreement with Celesc D. In finance costs, the increase was R\$313 thousand, due to debt charges (linked to the variation in BNDES interest rates).

## 37. CONTRACTUAL COMMITMENTS

The main commitments related to long-term contracts not yet incurred, already signed based on predetermined contract prices, and therefore not recognized in these financial statements, are shown below:

| Description                                  | Consolidated     |                  |                  |                  |                  |                   |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | 2026             | 2027             | 2028             | 2029             | 2030             | 2030+             |
| Energy Purchase                              | 3,360,675        | 4,455,009        | 4,353,217        | 4,495,069        | 4,650,942        | 41,658,797        |
| Energy connection and transportation charges | 1,518,363        | 2,094,649        | 2,165,654        | 2,241,745        | 2,318,934        | 32,690,906        |
| <b>Total</b>                                 | <b>4,879,038</b> | <b>6,549,658</b> | <b>6,518,871</b> | <b>6,736,814</b> | <b>6,969,876</b> | <b>74,349,703</b> |

| Description                                  | Consolidated     |                  |                  |                  |                  |                   |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | 2026             | 2027             | 2028             | 2029             | 2030             | 2030+             |
| Energy Purchase                              | 4,722,756        | 4,549,087        | 4,491,702        | 4,638,968        | 4,799,849        | 42,459,673        |
| Energy connection and transportation charges | 1,893,040        | 1,957,541        | 2,023,901        | 2,095,011        | 2,167,657        | 30,481,361        |
| <b>Total</b>                                 | <b>6,615,796</b> | <b>6,506,628</b> | <b>6,515,603</b> | <b>6,733,979</b> | <b>6,967,506</b> | <b>72,941,034</b> |

## **38. SUBSEQUENT EVENTS**

### **38.1. Approvals by the General Shareholders' Meeting**

The Annual and Extraordinary Shareholders' Meeting, held on April 30, 2026, approved the proposal to increase the Company's paid-in capital stock by R\$120,000,000.00, utilizing a portion of the profit retention reserve from prior years, ratifying the resolution of the Board of Directors at its meeting held on March 19, 2026.

This action aligns the paid-in capital stock with the authorized capital stock in the bylaws, in the amount of R\$ 2,600,000,000.00.

The same Meeting ratified the distribution of the proposed additional dividends, totaling a payout of 45% of the net income for the fiscal year 2025 after the allocation to the legal reserve.

### **38.2. Management Change – Executive Board**

At a Board of Directors' meeting held on April 15, 2026, the resignation of Mr. Tarcísio Estefano Rosa from the position of Chief Executive Officer (CEO) of Centrais Elétricas de Santa Catarina S.A., as well as of its wholly-owned subsidiaries, Celesc Distribuição S.A. and Celesc Geração S.A., was reviewed.

On the same date, in accordance with the nomination by the controlling shareholder, the Government of the State of Santa Catarina, the Board of Directors unanimously approved the election of Mr. Edson Moritz Martins da Silva to the position of Chief Executive Officer (CEO) of the Company and its subsidiaries, with a term of office coinciding with that of his predecessor, scheduled to expire on December 31, 2027.

Management notes that the aforementioned change did not result in changes to the Company's operational structure or accounting policies.

### **38.3. Disposal of Equity Interest**

The Company's Board of Directors approved, on April 16, 2026, the disposal of its entire equity interest in Dona Francisca Energética S.A., corresponding to 23.03% of the capital stock of the investee, in view of the binding offer presented by Gerdau S.A., the current controlling shareholder of that company. The offer provides for an amount of R\$150 million for this interest, with full payment upon closing of the transaction.

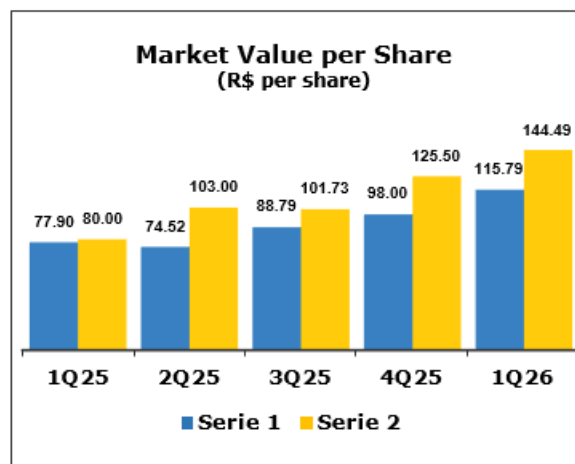
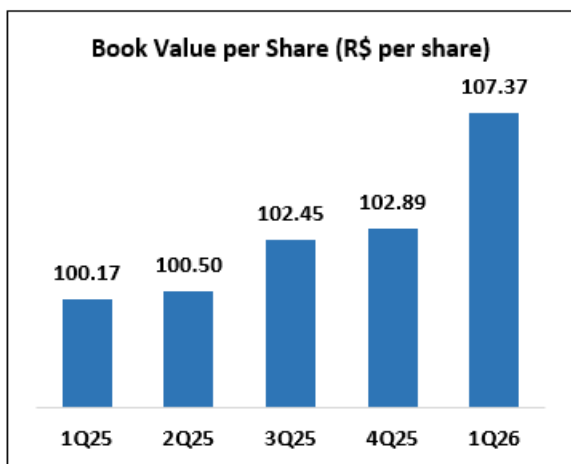
The completion of the sale is still subject to the signing of the definitive agreements and the fulfillment of customary conditions for this type of transaction.

## OTHER RELEVANT INFORMATION

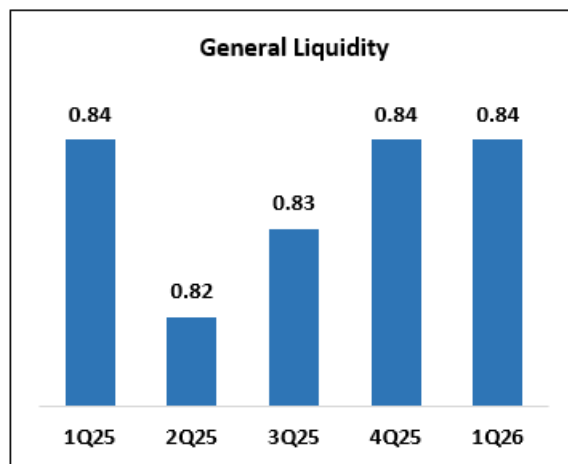
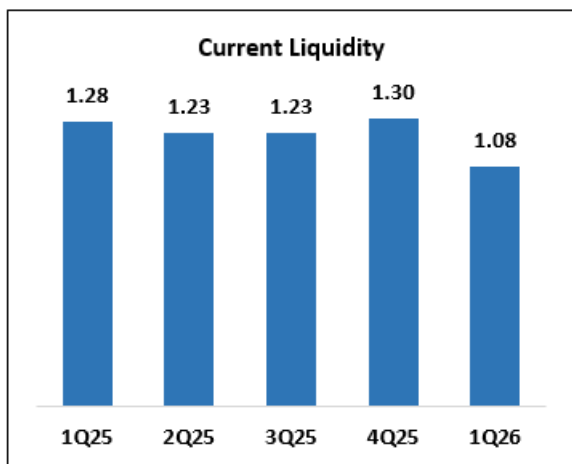
### 1. QUARTERLY FINANCIAL INDICATORS

(Unrevised information)

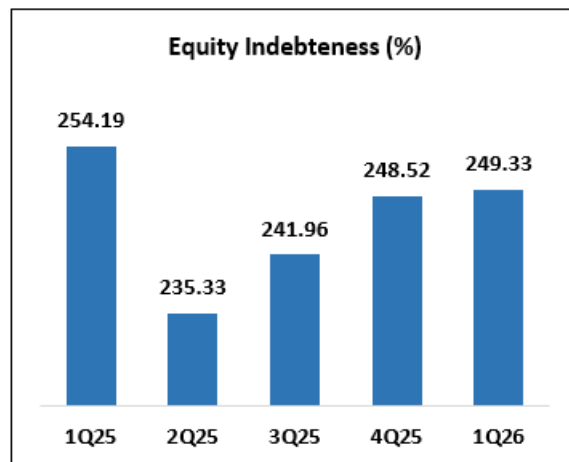
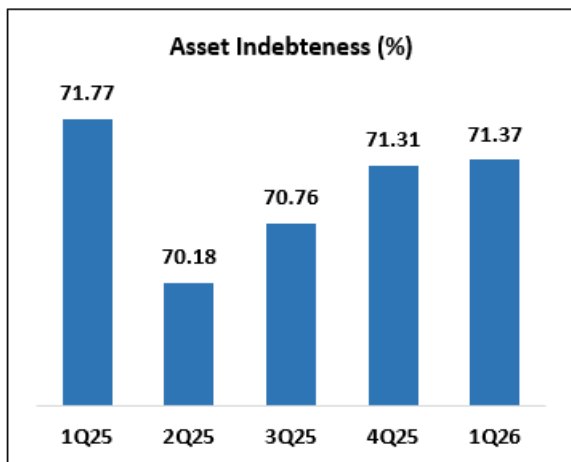
#### 1.1. Equity



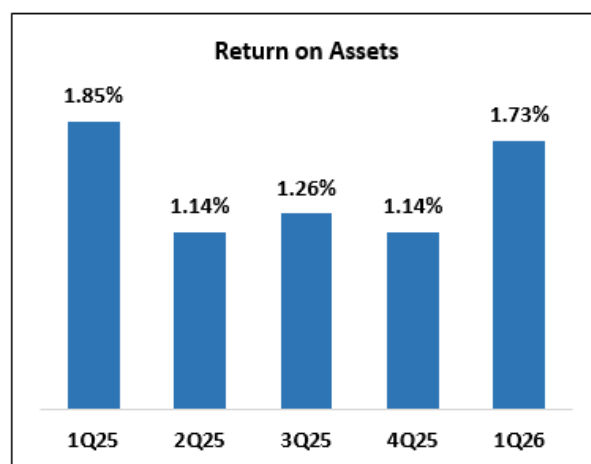
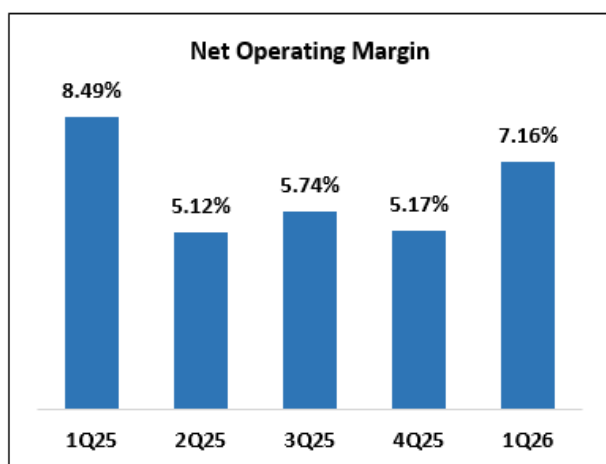
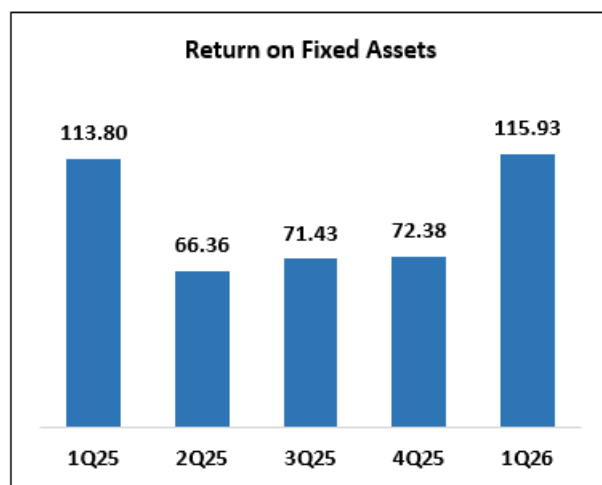
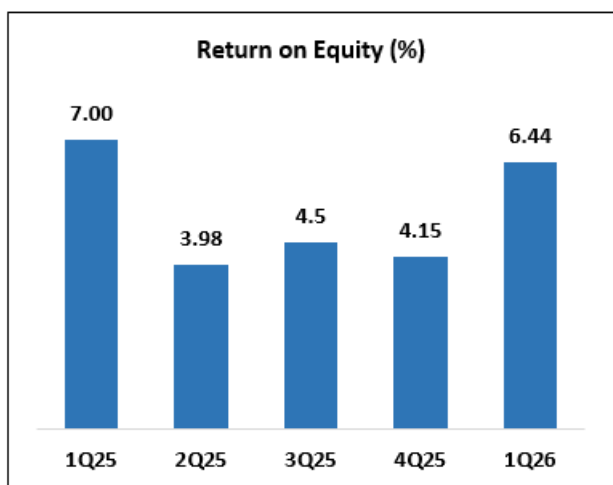
#### 1.2. Liquidity



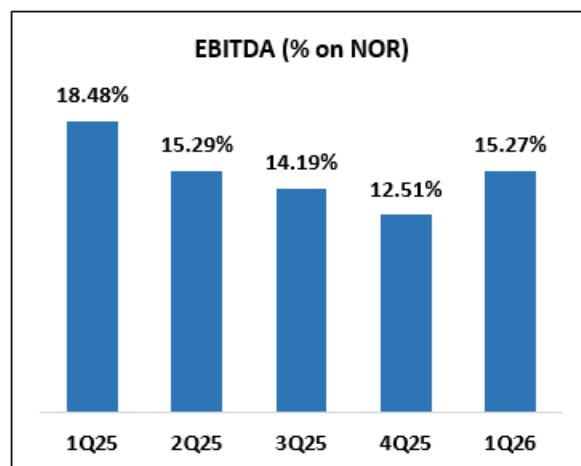
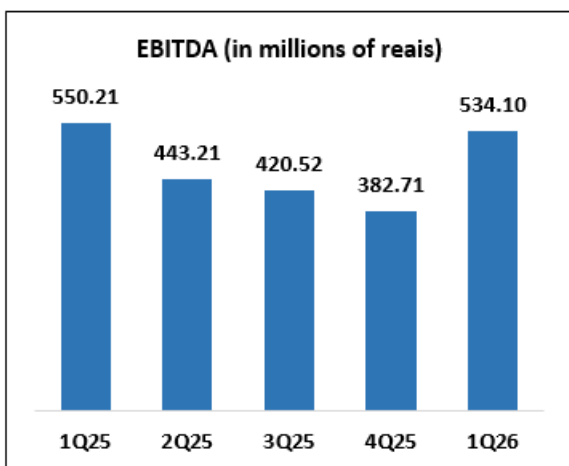
### 1.3. Indebtedness



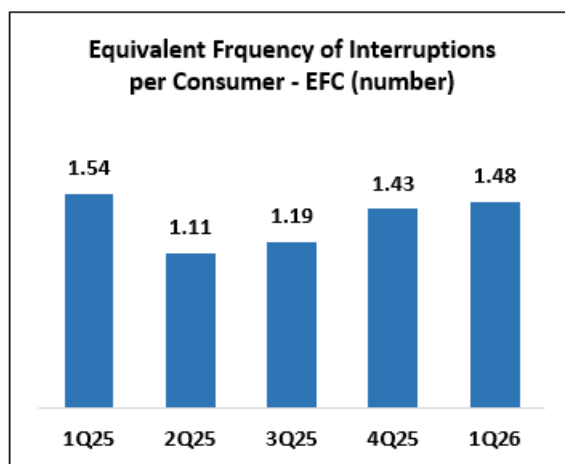
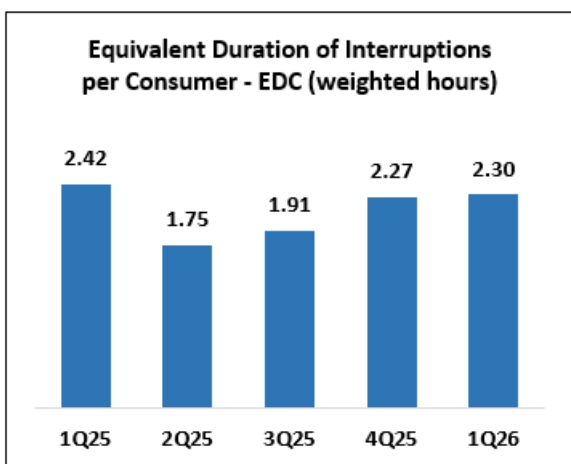
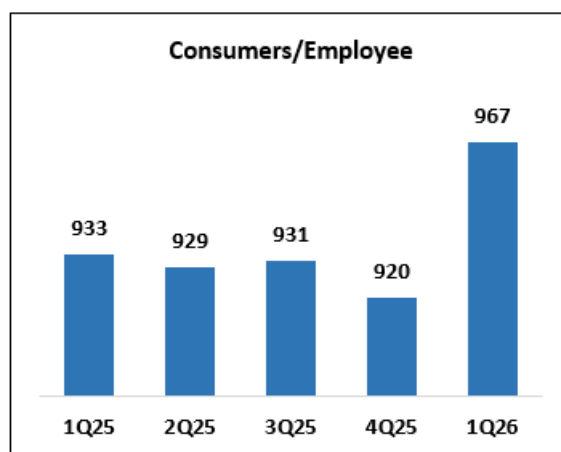
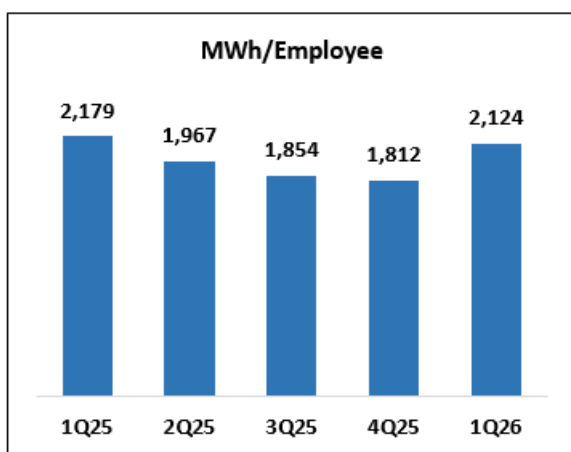
### 1.4. Profitability

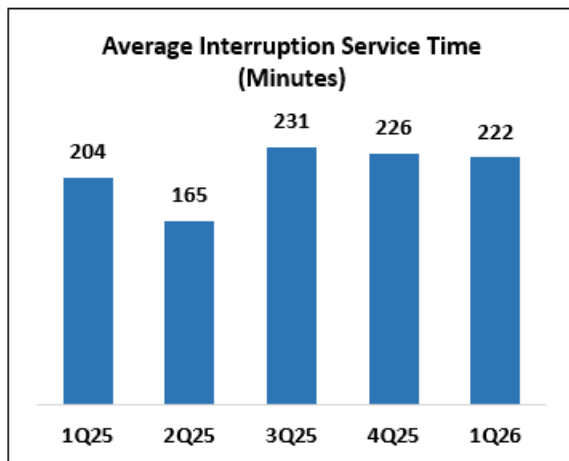


## 1.5. EBITDA



## 1.6. Efficiency







KPMG Auditores Independentes Ltda.  
The Five East Batel  
Rua Nunes Machado, nº 68 - Batel  
Caixa Postal 13533 - CEP: 80250-000  
Curitiba/PR - Brazil  
Telephone number +55 (41) 3304-2500  
kpmg.com.br

## **Report on Review of Interim Financial Information**

To the Shareholders and Management  
**Centrais Elétricas de Santa Catarina S.A.**  
Florianópolis – SC

### ***Introduction***

We have reviewed the accompanying individual company and consolidated interim financial information of Companhia Centrais Elétricas de Santa Catarina S.A. ("Company") for the quarter ended March 31, 2026, which comprises the balance sheet as of March 31, 2026, the statements of profit or loss, comprehensive income, changes in equity and cash flows for the three-month period then ended, including notes to the interim financial information.

The Company's management is responsible for the preparation and presentation of this individual company and consolidated interim financial information in accordance with CPC 21(R1) and international standard IAS 34 – *Interim Financial Reporting*, issued by the *International Accounting Standards Board* – (IASB), as well as for the presentation of this information in accordance with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of the interim financial information. 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 review standards applicable to interim financial information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### ***Conclusion on the individual and consolidated interim financial information***

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

***Other issues - Statements of Value Added***

The quarterly financial statements referred to above, include the individual company and consolidated statements of value added for the quarter ended March 31, 2026, prepared under the responsibility of the Company's management and presented as supplementary information for the purposes of IAS 34. These quarterly financial statements have been submitted to review procedures performed together with the review of the quarterly financial statements to conclude whether they are reconciled to the interim financial information and accounting records, if applicable, and whether their form and content are in accordance with the criteria set by Technical Pronouncement CPC 09 - Statement of Value Added. Based on our review, we are not aware of any fact that leads us to believe that these statements of value added have not been prepared, in all material respects, according to the requirements of this Standard and in a manner consistent with the individual and consolidated interim financial information taken as a whole.

Curitiba, May 15, 2026

KPMG Auditores Independentes Ltda.

CRC SP-014428/O-6 F-PR

*(Original report in Portuguese signed by)*

Samuel Viero Ricken

CRC SC-030412/O-1

## **DIRECTORS' STATEMENT ON THE INTERIM FINANCIAL STATEMENTS**

The Directors of Centrais Elétricas de Santa Catarina S.A. - Celesc declare that they have examined, reviewed and agree with all the information contained in the Company's Interim Financial Statements for the 1<sup>st</sup> quarter of 2026.

**Edson Moritz Martins da Silva**

CEO

**Julio Cesar Pungan**

CFO

**Cláudio Varella do Nascimento**

Director of Engineering and Construction

**Elói Hoffelder**

Director of Operations and Services

**Lino Henrique Pedroni Junior**

Director of Planning

**Moisés Diersmann**

Administrative Director

**Pedro Augusto Schmidt de Carvalho Júnior**

Legal Director

**Pilar Sabino da Silva**

Director of Regulation

**Wagner Felipe Vogel**

Commercial Director

**Rogéria Rodrigues Machado**

Accountant – CRC/SC 024.797/O-0

## **DIRECTORS' STATEMENT ON THE INDEPENDENT AUDITORS' REPORT**

The Directors of Centrais Elétricas de Santa Catarina S.A. - Celesc declare that they have examined, reviewed, and agree with all the information contained in the Independent Auditors' Report on the Company's Interim Financial Statements for the 1<sup>st</sup> quarter of 2026.

**Edson Moritz Martins da Silva**  
CEO

**Julio Cesar Pungan**  
CFO

**Cláudio Varella do Nascimento**  
Director of Engineering and Construction

**Elói Hoffelder**  
Director of Operations and Services

**Lino Henrique Pedroni Junior**  
Director of Planning

**Moisés Diersmann**  
Administrative Director

**Pedro Augusto Schmidt de Carvalho Júnior**  
Legal Director

**Pilar Sabino da Silva**  
Director of Regulation

**Wagner Felipe Vogel**  
Commercial Director

**Rogéria Rodrigues Machado**  
Accountant – CRC/SC 024.797/O-0