



Interim Financial Statements

2nd quarter of 2024

COMPASS

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>> Report on the review of quarterly information	02
>> Statement of financial position	04
>> Statement of profit or loss	06
>> Statement of other comprehensive income	09
>> Statement of changes in equity	11
>> Statement of cash flow	12
>> Statement of value added	14
>> Explanatory notes to the interim financial statement	15
>> 1. Operations	15
>> 2. Statement of compliance	15
>> 3. Accounting policies	16
>> 4. Segment information	17
>> 5. Financial assets and liabilities	23
>> 6. Recognized fair value measurements	24
>> 7. Financial risk management	24
>> 8. Cash and cash equivalents	28
>> 9. Marketable securities	29
>> 10. Trade receivables	29
>> 11. Related parties	30
>> 12. Other current tax recoverable	34
>> 13. Investment in subsidiaries and associates	34
>> 14. Sector financial assets and liabilities	39
>> 15. Assets and liabilities held for sale and discontinued operation	39
>> 16. Property, plant and equipment	41
>> 17. Intangible	42
>> 18. Contract assets	42
>> 19. Right-of-use	43
>> 20. Loans, borrowings and debentures	44
>> 21. Derivative financial instruments	47
>> 22. Commitments	50
>> 23. Leases	50
>> 24. Trade payables	51
>> 25. Income tax and social contribution	52
>> 26. Provision for legal proceedings and judicial deposits	57
>> 27. Post-employment benefits	59
>> 28. Shareholders' equity	60
>> 29. Net sales	61
>> 30. Costs and expenses by nature	62
>> 31. Other income (expenses), net	63
>> 32. Finance results	64
>> 33. Earnings per share	66
>> 34. Share-based payment	67
>> 35. Subsequent events	69

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

To the
Shareholders, Board Members and Management of
Compass Gás e Energia S.A.
São Paulo - SP

Introduction

We have reviewed the individual and consolidated interim financial information of Compass Gás e Energia S.A. ("Company"), included in the quarterly information, identified as Parent Company and Consolidated, respectively for the quarter ended June 30, 2024, which comprises the individual and consolidated interim statement of financial position as at June 30, 2024, and the respective individual and consolidated interim statements of profit or loss and comprehensive income for the three- and six-month periods ended in that date, and changes in equity and cash flows for the six-month period then ended, including the notes to the financial information.

The Company's Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with Technical Pronouncement CPC 21 (R1) and with International Accounting Standard (IAS) 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and for the presentation of this interim financial information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to quarterly information. Our responsibility is to express a conclusion on the individual and consolidated interim financial information based on our review.

Scope of the review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, we are not aware of any fact that would lead us to believe that the individual and consolidated interim financial information included in the accompanying Quarterly Information has not been prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34, applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by CVM.



Other matters

Interim statements of value added - Supplementary information

The interim financial information referred to above includes the individual and consolidated statements of value added for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's Management and presented as supplementary information for the purposes of IAS 34. These statements were submitted to review procedures executed with the review of the quarterly information, with the purpose of concluding whether they are reconciled with the individual and consolidated interim financial information and accounting records, as applicable, and if its form and contents meet the criteria defined in NBC TG 09 (R1) - "Statement of Value Added". Based on our review, we are not aware of any fact that would lead us to believe that these individual and consolidated interim statements of value added were not prepared, in all material respects, in accordance with the criteria established in this standard and consistently with the individual and consolidated interim financial information taken as a whole.

Interim financial information for the previous period reviewed by another independent auditor

The corresponding amounts related to the individual and consolidated interim financial information for the period ended June 30, 2023, originally prepared before the reclassifications disclosed in Note 3.1, were reviewed by other independent auditors and their review report issued, without modification, on August 11, 2023. We also reviewed the reclassifications described in Note 3.1 that were carried out to change the corresponding values relating to the individual and consolidated interim financial information for the three- and six-month periods then ended. In our conclusion, such reclassifications are appropriate and were correctly carried out. We were not hired to audit, review or apply any other procedures to the Company's individual and consolidated interim financial information for the comparative three- and six-month periods ended June 30, 2023, and, therefore, we do not express an opinion or any form of assurance regarding this individual and consolidated interim financial information, taken as a whole.

The accompanying financial information has been translated into English for the convenience of readers outside Brazil.

São Paulo, August 08, 2024.



BDO RCS Auditores Independentes SS Ltda.
CRC 2 SP 013846/O-1

Thiago Gonçalves Marques
Accountant CRC 1 SP 1254881/O-8

	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Assets					
Cash and cash equivalents	8	1,875,771	680,246	5,538,103	3,931,532
Restricted cash	9	—	—	-	578
Marketable securities	9	1,517	2,823	941,382	800,267
Trade receivables	10	—	—	1,939,739	1,525,366
Derivative financial instruments	21	—	—	63,631	24,449
Inventories		—	—	374,911	292,335
Receivables from related parties	11	6,524	7,554	23,103	10,884
Income tax receivable		50,025	28,030	151,900	120,389
Other current tax receivable	12	—	—	302,318	291,435
Dividend receivable	13.1c	44,820	370,912	114,549	35,797
Sectorial financial assets	14	—	—	167,034	207,005
Other current assets		1,074	963	227,675	182,940
		1,979,731	1,090,528	9,844,345	7,422,977
Current assets held for sale	15	387,215	387,215	911,500	911,500
Current assets		2,366,946	1,477,743	10,755,845	8,334,477
Trade receivables	10	—	—	8,633	25,607
Restricted cash	9	—	—	4,100	4,100
Deferred tax assets	25	55,187	80,486	762,214	708,272
Receivables from related parties	11	206,510	—	-	-
Income tax receivable		2,172	22,378	72,515	90,243
Other non-current tax receivable	12	—	—	285,442	246,139
Judicial deposits	26	—	—	136,899	43,960
Derivative financial instruments	21	—	—	133,583	151,206
Sectorial financial assets	14	—	—	422,242	341,695
Other non-current assets		—	—	89,860	76,700
Investments in subsidiaries and associates	13.1	7,554,157	7,869,712	1,563,947	1,630,124
Property, plant and equipment	16	10,619	11,480	1,393,111	1,255,012
Intangible assets and goodwill	17	8,620	6,782	13,544,892	13,299,255
Contract asset	18	—	—	987,557	1,041,421
Right-of-use	19	12,718	14,158	1,544,594	1,588,292
Non-current assets		7,849,983	8,004,996	20,949,589	20,502,026
Total assets		10,216,929	9,482,739	31,705,434	28,836,503

The accompanying notes are an integral part of these interim financial statements.

	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Liabilities					
Loans, borrowings and debentures	20	78,612	34,532	3,265,935	1,937,294
Leases	23	3,593	3,593	187,303	163,740
Derivative financial instruments	21	—	—	48,281	63,331
Trade payables	24	2,926	7,570	1,583,675	1,534,041
Employee benefits payables		125,600	140,895	260,589	301,560
Income tax payables		647	952	346,381	306,235
Other taxes payable		1,633	4,350	373,653	187,949
Dividends payable	28	—	526,060	43,592	569,956
Related party payables	11	5,382	7,588	81,082	23,269
Sectorial financial liabilities	14	—	—	70,405	70,013
Other financial liabilities		—	—	122,232	133,937
Other current liabilities		21,805	27,659	128,822	329,528
		240,198	753,199	6,511,950	5,620,853
Liabilities related to assets held for sale	15	—	—	152,255	152,255
Current liabilities		240,198	753,199	6,664,205	5,773,108
Loans, borrowings and debentures	20	3,624,957	2,128,947	10,098,302	8,079,856
Leases	23	10,337	11,629	1,663,581	1,473,203
Derivative financial instruments	21	—	—	128,255	297,453
Trade payables		31,578	—	33,263	—
Provision for legal proceedings	26	—	—	95,275	63,518
Post-employment benefit	27	—	—	448,717	442,164
Deferred tax liabilities	25	—	—	2,113,502	2,156,383
Sectorial financial liabilities	14	—	—	1,863,679	1,740,685
Other non-current liabilities		—	—	16,226	16,513
Non-current liabilities		3,666,872	2,140,576	16,460,800	14,269,775
Total liabilities		3,907,070	2,893,775	23,125,005	20,042,883
Shareholders' equity					
Share capital	28	2,272,500	2,272,500	2,272,500	2,272,500
Additional paid-in capital		2,859,974	2,860,598	2,859,974	2,860,598
Accumulated other comprehensive income		9,065	154,985	9,065	154,985
Retained earnings		326,941	1,300,881	326,941	1,300,881
Loss for the period		841,379	—	841,379	—
Equity attributable to:					
Owners of the Company		6,309,859	6,588,964	6,309,859	6,588,964
Non-controlling interests	13.2	—	—	2,270,570	2,204,656
Total shareholders' equity		6,309,859	6,588,964	8,580,429	8,793,620
Total liabilities and shareholders' equity		10,216,929	9,482,739	31,705,434	28,836,503

The accompanying notes are an integral part of these interim financial statements.

	Note	Parent Company			
		2Q24	2Q23 (Restated) ⁽ⁱ⁾	6M24	6M23 (Restated) ⁽ⁱ⁾
General and administrative expenses	30	(39,121)	(36,626)	(75,707)	(74,737)
Other incomes (expenses), net	31	—	5	(7)	(45)
Operating expenses		(39,121)	(36,621)	(75,714)	(74,782)
Profit before equity in earnings of investees finance results and income taxes		(39,121)	(36,621)	(75,714)	(74,782)
Interest in earnings of associates	13.1	665,732	300,847	1,042,790	(475,452)
Equity in earnings of investees		665,732	300,847	1,042,790	(475,452)
Finance expenses		(107,903)	(16,411)	(183,837)	(33,361)
Finance income		58,458	16,520	83,438	26,342
Foreign exchange, net		(1)	(7)	1	(7)
Finance results, net	32	(49,446)	102	(100,398)	(7,026)
Profit (loss) before income taxes		577,165	264,328	866,678	(557,260)
Income taxes	25				
Deferred		(17,015)	12,899	(25,299)	22,982
		(17,015)	12,899	(25,299)	22,982
Profit (loss) continued operations		560,150	277,227	841,379	(534,278)
Profit (loss) after income taxes discontinued operations	15 c	—	8,113	—	8,113
Profit (Loss) for the period		560,150	285,340	841,379	(526,165)

⁽ⁱ⁾ For more details see note 15.

The accompanying notes are an integral part of these interim financial statements.

	Note	Consolidated			
		2Q24	2Q23 (Restated) ⁽ⁱ⁾	6M24	6M23 (Restated) ⁽ⁱ⁾
Net sales	29	4,402,310	4,625,078	8,537,477	9,146,909
Cost of sales	30	(3,510,681)	(3,681,199)	(6,869,447)	(7,321,888)
Gross profit		891,629	943,879	1,668,030	1,825,021
Selling expenses	30	(43,065)	(41,379)	(86,391)	(80,285)
General and administrative expenses	30	(185,423)	(157,292)	(359,255)	(295,122)
Other incomes (expenses), net	31	428,946	(51,325)	483,472	(57,033)
Operating expenses		200,458	(249,996)	37,826	(432,440)
Profit before equity in earnings of investees finance results and income taxes		1,092,087	693,883	1,705,856	1,392,581
Interest in earnings of associates	13.1	28,391	45,695	57,474	97,830
Equity in earnings of investees		28,391	45,695	57,474	97,830
Finance expenses		(486,016)	(309,703)	(889,584)	(1,069,290)
Finance income		294,755	230,609	541,697	430,465
Foreign exchange, net		(241,691)	105,151	(301,483)	152,748
Net effect of derivatives		181,502	(261,005)	193,901	(214,359)
Finance results, net	32	(251,450)	(234,948)	(455,469)	(700,436)
Profit (loss) before income taxes		869,028	504,630	1,307,861	789,975
Income taxes	25				
Current		(228,487)	(317,338)	(405,228)	(1,365,130)
Deferred		(41,239)	143,095	14,774	114,293
		(269,726)	(174,243)	(390,454)	(1,250,837)
Profit (loss) continued operations		560,150	277,227	841,379	(534,278)
Profit (loss) continued operations Non-controlling		39,152	53,160	76,028	73,416
Profit (loss) after income taxes discontinued operations	15 c	—	8,113	—	8,113
Profit (loss) after income taxes discontinued operations Non-controlling	15 c	—	7,795	—	7,795
Profit (Loss) for the period		599,302	346,295	917,407	(444,954)
Profit (Loss) attributable to:		—	—	—	—
Owners of the Company		560,150	285,340	841,379	(526,165)
Non-controlling interests		39,152	60,955	76,028	81,211
		599,302	346,295	917,407	(444,954)
Earnings per share basic - continued operations	33				
Ordinary		R\$0.78432	R\$0.38817	R\$1.17809	(R\$0.74809)
Preference		R\$0.78432	R\$0.38817	R\$1.17809	(R\$0.74809)
Earnings per share diluted - continued operations	33				
Ordinary		R\$0.78432	R\$0.38792	R\$1.17809	(R\$0.74809)
Preference		R\$0.78432	R\$0.38792	R\$1.17809	(R\$0.74809)

Earnings per share basic and diluted - discontinued operations	33				
Ordinary	-	R\$0.01136	-	R\$0.01136	
Preference	-	R\$0.01136	-	R\$0.01136	

⁽ⁱ⁾ For more details see notes 3.1 and 15.

Note	Parent Company				Consolidated			
	2Q24	2Q23	6M24	6M23	2Q24	2Q23	6M24	6M23
Profit (Loss) for the period	560,150	285,340	841,379	(526,165)	599,302	346,295	917,407	(444,954)
Other comprehensive income:								
Items that are or may be reclassified subsequently to profit or loss:								
Income from cash flow hedge accounting	28.e)	12,847	—	13,203	—	12,847	—	13,203
Income from cash flow hedge accounting	21.c)	(121,645)	27,217	(159,272)	27,217	(184,311)	41,238	(241,321)
Income tax and social contribution on income with cash flow hedge accounting	21.c)					62,666	(14,021)	82,049
Total		(108,798)	27,217	(146,069)	27,217	(108,798)	(146,069)	27,217
Items that will not be reclassified to profit or loss:								
Equity equivalence of actuarial gains with defined benefit plan, net of tax		—	—	149	180	—	—	292
Total		—	—	149	180	—	292	352
Other comprehensive income - continued operations		451,352	304,444	695,459	(506,881)	490,504	357,604	771,630
Other comprehensive income - discontinued operations		—	8,113	—	8,113	—	15,908	—
Total comprehensive income (loss) for the exercise		451,352	312,557	695,459	(498,768)	490,504	373,512	771,630
Comprehensive result attributable to:								
Owners of the Company		451,352	312,557	695,459	(498,768)	451,352	312,557	695,459
Non-controlling interest		—	—	—	—	39,152	60,955	76,171
Total		451,352	312,557	695,459	(498,768)	490,504	373,512	771,630

⁽¹⁾ For more details see note 15.

The accompanying notes are an integral part of these interim financial statements.

	Note	Profit reserve							Interest of non-controlling shareholders	Total equity
		Share capital	Treasury share	Accumulated other comprehensive loss	Legal	Unrealized profit	Accumulated profits	Equity attributable to controlling shareholders		
At December 31, 2023		2,272,500	2,860,598	154,985	46,563	1,254,318	—	6,588,964	2,204,656	8,793,620
Loss for the period		—	—	—	—	—	841,379	841,379	76,028	917,407
Other comprehensive income										
Gain from cash flow hedge accounting	21.c)	—	—	(159,272)	—	—	—	(159,272)	—	(159,272)
Foreign currency translation differences	28.e)	—	—	13,203	—	—	—	13,203	—	13,203
Actuarial gains with defined benefit plan, net of taxes		—	—	149	—	—	—	149	143	292
Total comprehensive income (loss) for the exercise		—	—	(145,920)	—	—	841,379	695,459	76,171	771,630
Contributions and distributions to owners of the Company:										
Write-off of interest in subsidiary		—	(624)	—	—	—	—	(624)	624	—
Dividends	28.d)	—	—	—	—	(973,940)	—	(973,940)	(10,881)	(984,821)
Total contributions and distributions		—	(624)	—	—	(973,940)	—	(974,564)	(10,257)	(984,821)
At June 30, 2024		2,272,500	2,859,974	9,065	46,563	280,378	841,379	6,309,859	2,270,570	8,580,429

The accompanying notes are an integral part of these interim financial statements.

	Share capital	Treasury share	Accumulated other comprehensive loss	Profit reserve		Accumulated profits	Equity attributable to controlling shareholders	Non-controlling interest	Total equity
				Legal	Profit to be realized				
At December 31, 2022	2,272,500	2,872,050	152,761	46,563	1,177,389	—	6,521,263	2,085,521	8,606,784
Net income for the period	—	—	—	—	—	(526,165)	(526,165)	81,211	(444,954)
Other comprehensive income									
Gain from cash flow hedge accounting	—	—	27,217	—	—	—	27,217	—	27,217
Actuarial gains with defined benefit plan, net of taxes	—	—	180	—	—	—	180	172	352
Total comprehensive income (loss) for the period	—	—	27,397	—	—	(526,165)	(498,768)	81,383	(417,385)
Transactions with owners of the Company contributions and distributions:									
Loss in the distribution of dividends to non-controlling shareholders	—	(225)	—	—	—	—	(225)	225	—
Share-based programs granted	—	829	—	—	—	—	829	8	837
Share options exercised - Stock settlement	—	(291)	—	—	—	—	(291)	(3)	(294)
Dividends and interest on equity	—	—	—	—	—	—	—	(248,811)	(248,811)
Total contributions and distributions	—	313	—	—	—	—	313	(248,581)	(248,268)
Total transactions with owners of the Company	—	313	—	—	—	—	313	(248,581)	(248,268)
At June 30, 2023	2,272,500	2,872,363	180,158	46,563	1,177,389	(526,165)	6,022,808	1,918,323	7,941,131

Note	Parent Company		Consolidated	
	6M24	6M23	6M24	6M23 (Restated) ⁽ⁱ⁾
Cash flows from operating activities				
Profit (loss) before income taxes	866,678	(557,260)	1,307,861	789,975
Adjustments for:				
Depreciation and amortization	30	2,431	1,693	419,557
Interest in earnings of subsidiaries and associates	13.1	(1,042,790)	475,452	(97,830)
Loss (gain) on disposed assets	31	—	50	17,054
Share based payment	34	18,330	26,187	29,361
Provision for legal expenses	31	—	—	35,199
Interest, derivatives, monetary and foreign exchange variations, net		171,635	28,936	962,844
Sectorial financial assets and liabilities, net	14	—	—	28,016
Provisions for employee benefits		5,890	4,300	42,089
Allowance for expected credit losses	10	—	—	13,130
Others		—	—	(212,201)
		22,174	(20,642)	2,428,298
				2,163,131
Variation in:				
Trade receivables		—	—	(388,347)
Inventories		—	—	46,049
Income tax and Other taxes, net		(6,698)	(9,567)	(234,166)
Related parties, net		(1,177)	18,734	45,037
Trade payables and other financial liabilities		(3,737)	(46)	(3,840)
Employee benefits payables		(7,937)	(701)	(68,921)
Deferred income		—	—	—
Post-employment benefits obligation		—	—	(15,084)
Other assets and liabilities, net		(6,220)	(7,188)	(133,293)
		(25,769)	1,232	(752,565)
				(288,201)
Net cash (used in) generated from operating activities		(3,595)	(19,410)	1,675,733
				1,874,930
Cash flows (used in) from investing activities				
Capital contribution to subsidiaries and associates		(10)	(206,000)	—
Sale (purchase) of marketable securities		1,548	(4,842)	(97,471)
Restricted cash		—	—	569
Dividends received from subsidiaries and associates	13.1 c)	1,540,066	708,304	43,586
Dividends received from joint venture		(200,000)	—	—
Additions of property, plant and equipment, intangible and contract assets		(2,745)	(5,560)	(968,965)
Receipt of derivative financial instruments, except debt		—	—	132
Payment of derivative financial instruments, except debt		—	—	(187)
Others		—	—	—
		1,338,859	491,902	(1,022,336)
				(980,029)
Cash flows from financing activities				
Loans, borrowings and debentures raised	20	1,493,693	—	3,486,239
Principal repayment of loans, borrowings and debentures	20	—	—	(460,278)
Payment of interest on loans, borrowings and debentures	20	(131,557)	(29,023)	(274,703)
Payment of derivative financial instruments		—	—	(212,120)
Receipt of derivative financial instruments		—	—	5,519
Principal repayment of leases	23	(1,292)	(880)	(16,731)
Payment of interest on leases	23	(583)	(502)	(74,323)
Dividends paid	28	(1,500,000)	(42,611)	(1,513,261)
Share options exercised		—	—	—
		(139,739)	(73,016)	940,342
				(24,572)
Increase (decrease) in cash and cash equivalents		1,195,525	399,476	1,593,739
				870,329
Cash and cash equivalents at the beginning of the period				
Effect of the foreign exchange variation on the cash balance and cash equivalents		680,246	265,994	3,931,532
		—	—	12,832
Cash and cash equivalents at the end of the period		1,875,771	665,470	5,538,103
				4,273,964
Additional information				
Income taxes paid		—	—	(369,997)
				(54,457)

⁽ⁱ⁾ For more details see note 15.

The accompanying notes are an integral part of these interim financial statements.

Non-cash transaction:

The Company presents its cash flow statements using the indirect method. During the period ended on June 30, 2024, the Company carried out the following transactions that did not involve cash and, therefore, are not reflected in the parent company and consolidated cash flow statements:

- (i) Acquisition of fixed and intangible assets with installment payment in the amount of R\$183,661 (R\$182,297 June 30, 2023).

Presentation of interest:

Interest paid is classified as cash flow from financing activities, as it is related to the costs of obtaining financial resources. Interest received on real estate securities, as well as interest paid on construction in progress and contract assets, are classified as cash flows from investing activities.

	Note	Parent Company		Consolidated	
		6M24	6M23 (Restated) ⁽ⁱ⁾	6M24	6M23 (Restated) ⁽ⁱ⁾
Revenue					
Sales of gas distribution and energy commercialization		—	—	9,772,815	10,287,197
Sales of services	29	—	—	221,173	353,308
Revenue construction	29	—	—	701,184	694,620
Other operating revenues, net		(7)	(40)	480,927	(58,151)
Provision/(reversal) for expected credit loss	10	—	—	(13,130)	(7,502)
		(7)	(40)	11,162,969	11,269,472
Inputs purchased from third parties					
Cost of gas and transportation		—	—	(6,895,925)	(7,544,414)
Cost of services rendered		—	—	(22,615)	(29,784)
Cost of construction	30	—	—	(701,184)	(694,620)
Materials, energy, third party services, others		(18,403)	(12,624)	(251,797)	(170,179)
		(18,403)	(12,624)	(7,871,521)	(8,438,997)
Gross value added		(18,410)	(12,664)	3,291,448	2,830,475
Retention					
Depreciation and amortization	30	(2,431)	(1,693)	(505,251)	(419,557)
Net value added		(20,841)	(14,357)	2,786,197	2,410,918
Value added transferred in					
Interest earnings in associates	13.1	1,042,790	(475,452)	57,474	97,830
Finance revenue		83,438	26,342	541,697	424,057
		1,126,228	(449,110)	599,171	521,887
Value added to be distributed		1,105,387	(463,467)	3,385,368	2,932,805
Distribution of value added					
Personnel and payroll charges					
Direct remuneration		39,265	41,287	90,556	148,313
Benefits		3,205	2,163	41,926	38,730
FGTS and others		10,373	13,535	29,032	28,244
Taxes, fees and contributions		26,760	(21,804)	1,290,786	2,042,906
Federal		25,299	(22,982)	727,919	1,496,547
State		—	—	540,024	525,387
Municipal		1,461	1,178	22,843	20,972
Financial expenses and rents		184,405	35,630	1,015,661	1,135,474
Interest and foreign exchange variation		183,837	33,369	907,789	1,032,073
Rents		568	2,261	25,544	20,818
Others		—	—	82,328	82,583
Equity Remuneration		841,379	(534,278)	917,407	(460,862)
Non-controlling interests		—	—	76,028	73,416
Dividends		—	—	—	148
Retained profits (loss)		841,379	(534,278)	841,379	(534,426)
Total		1,105,387	(463,467)	3,385,368	2,932,805

⁽ⁱ⁾ For more details see notes 3.1 and 15.

The accompanying notes are an integral part of these interim financial statements.

1. Operations

Compass Gas and Energy S.A. (“Compass Gás e Energia” or “Company”) is a publicly held corporation headquartered in the city of São Paulo, state of São Paulo, incorporated on November 12, 2014, registered on the São Paulo Stock Exchange Paulo (“B3”). The Company is controlled by Cosan Dez Participações S.A. through direct participation of 88% of the share capital. Mr. Rubens Ometto Silveira Mello is the final controlling shareholder of Cosan.

The Company's main activities are the administration, control, or even management of investment portfolios with the objective of developing an increasingly broad, transparent and competitive gas and energy market in Brazil. Through its subsidiaries, its activities are (i) distribution of piped natural gas throughout Brazil to customers in the industrial, residential, commercial, automotive, thermogeneration and cogeneration categories; (ii) marketing of natural gas; (iii) development of infrastructure projects; (iv) development of thermal generation projects using natural gas; and (v) construction, operation and maintenance of regasification and transfer facilities for liquefied natural gas (“LNG”).

1.1. Start of Terminal de Regaseificação de São Paulo (“TRSP”) operations

The second quarter of 2024 was marked by the start of the operations of Terminal de Regaseificação de São Paulo (“TRSP”), whose operation and service model includes strategic LNG infrastructure and logistics assets.

The beginning of the operation is mainly due to the completion of the construction of the on the liquefied natural gas regasification terminal, located in Santos/SP. As presented in note 16, this asset was transferred from the “construction in progress” heading to the respective relevant asset classes.

The terminal has the capacity to regasify approximately 14 million m³ of LNG per day and from April to June 2024, during the commissioning period, it regasified approximately 125 million m³ of LNG.

2. Statement of compliance

The interim financial statements are being presented in thousands of Brazilian reais, unless otherwise stated and have been prepared and are presented in accordance with technical pronouncement CPC 21 and International standard IAS 34 - Interim Financial Reporting, issued International Accounting Standards Board (IASB), and also based on the provisions of the Brazilian Corporate Law, and presented in a manner consistent with the standards issued by the Brazilian Securities Commission, applicable to the preparation of quarterly information – ITR.

The presentation of the Statements of Added Value (DVA) is required by Brazilian corporate law and accounting practices adopted in Brazil applicable to publicly held companies CPC 09 - Statement of Added Value. IFRS does not require this demonstration to be presented. Consequently, by IFRS, this statement is presented as supplementary information, without prejudice to all interim financial statements.

The relevant information specific to the interim financial statements, and only them, is being evidenced and corresponding to that used by management in its management.

The Company's Management concluded that there are no material uncertainties that could generate significant doubts about its ability to continue operating for an indefinite period and remains confident in relation to the continuity of operations and used this assumption as a basis for the preparation of this quarterly information.

These interim financial statements are prepared based on historical cost, except as otherwise indicated and were authorized for issue by management on August 08, 2024.

3. Accounting policies

These interim financial statements were prepared following the basis of preparation and accounting policies consistent with those adopted in the preparation of the annual financial statements of December 31, 2023, and shall be read together.

3.1. Reclassification in the income statement

According to the technical note mentioned above, ARSESP determines that the accounting of variations, positive and negative, between the price included in the tariffs and that actually paid by the concessionaire to the supplier, which are periodically passed on to users through graphical accounts, must be recorded in the net operating revenue group. The accounting policy usually applied by the Company is consistent with the understanding of the essence of the operation, classifying the effects of the Regulatory Current Account ("CCR") in its gross profit, but with allocations in the cost group of products sold and services provided. In addition, the document also mentions that the classification of expenses and costs may vary in relation to commonly adopted practices in which part of the administrative expenses are also admitted as costs of operations related to piped gas distribution services.

The subsidiary Comgás voluntarily reassessed the way in which the classification of CCR effects and general and administrative expenses is presented, as it understands that such presentation will meet the requirements of ARSESP and OCPC08, providing more consistent information in consolidations aligned with the practices adopted by the group. These reclassifications do not impact the main indicators used by the subsidiary Comgás.

The application of the change in accounting policy generated the following reclassification in the income statement in the comparative year:

	2Q23 (Originally presented)	Reclassification	Consolidated		Reclassification	6M23 (Restated)
			2Q23 (Restated)	6M23 (Originally presented)		
Net sales	4,584,529	40,549	4,625,078	9,119,533	27,376	9,146,909
Cost of sales	(3,579,067)	(102,132)	(3,681,199)	(7,173,670)	(148,218)	(7,321,888)
Gross profit	1,005,462	(61,583)	943,879	1,945,863	(120,842)	1,825,021
Selling expenses	(41,379)	—	(41,379)	(80,285)	—	(80,285)
General and administrative expenses	(218,875)	61,583	(157,292)	(415,964)	120,842	(295,122)
Other incomes (expenses), net	(51,325)	—	(51,325)	(57,033)	—	(57,033)
Operating expenses	(311,579)	61,583	(249,996)	(553,282)	120,842	(432,440)
Profit before equity in earnings of investees finance results and income taxes	693,883	—	693,883	1,392,581	—	1,392,581

4. Segment information

Segment information is used by the Company's senior management (the Chief Operating Decision Maker) to evaluate the performance of operating segments and make decisions regarding resource allocation. This information is prepared in a manner consistent with the accounting policies used in the preparation of the interim financial statements. The Company evaluates the performance of its operating segments based on earnings before interest, depreciation and amortization ("EBITDA - Earnings before interest, taxes, depreciation, and amortization").

Reported segments:

- i. Gas Distribution: refers mainly to piped natural gas distributors in which the Company has control or participation. The operating regions are in the Southeast, South, Center, North and Northeast of the country and serve customers in the industrial, residential, commercial, automotive, thermogeneration and cogeneration sectors.
- ii. Marketing & services: refers mainly to the marketing of gas, the purchase and sale of gas to consumers who have free choice of supplier and to other agents permitted by law, regasification of liquefied natural gas ("LNG"), other investments in the development process and corporate activities.

In addition to the portfolio of investments in the gas sector, the Company presents the effects on its results related to the corporate activities of Compass Gás e Energia S.A. separately in the "Compass Corporate" segment.

	2Q24				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Results					
Gross sales	5,523,892	500,765	—	(495,615)	5,529,042
Net sales	4,397,160	387,457	—	(382,307)	4,402,310
Cost of sales and services	(3,503,694)	(389,294)	—	382,307	(3,510,681)
Gross profit	893,466	(1,837)	—	—	891,629
Selling expenses	(36,231)	(6,834)	—	—	(43,065)
General and administrative expenses	(106,739)	(39,563)	(39,121)	—	(185,423)
Other income, net	238,118	190,828	—	—	428,946
Interest in earnings of associates	28,391	—	665,732	(665,732)	28,391
Financial results					
Finance expense	(309,619)	(74,437)	(107,903)	5,943	(486,016)
Finance income	203,397	38,843	58,458	(5,943)	294,755
Foreign exchange losses, net	(197,969)	(43,721)	(1)	—	(241,691)
Derivatives	156,757	24,745	—	—	181,502
Financial results, net	(147,434)	(54,570)	(49,446)	—	(251,450)
Income tax (expense) benefit	(265,456)	12,745	(17,015)	—	(269,726)
Profit for the exercise	604,115	100,769	560,150	(665,732)	599,302
Net income attributable to					
Owners of the Company	565,249	100,483	560,150	(665,732)	560,150
Non-controlling interests	38,866	286	—	—	39,152
	604,115	100,769	560,150	(665,732)	599,302
Other select data:					
Depreciation and amortization	233,726	19,831	1,276	—	254,833
EBITDA	1,250,731	162,425	627,887	(665,732)	1,375,311
Acquisition of property, plant and equipment, intangible assets, contract assets	(382,452)	(53,514)	(1,645)	—	(437,611)
EBITDA reconciliation					
Profit for the exercise	604,115	100,769	560,150	(665,732)	599,302
Income tax and social contribution	265,456	(12,745)	17,015	—	269,726
Financial result, net	147,434	54,570	49,446	—	251,450
Depreciation and amortization	233,726	19,831	1,276	—	254,833
EBITDA	1,250,731	162,425	627,887	(665,732)	1,375,311

	2Q23 (Restated) ⁽ⁱ⁾				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Results					
Gross sales	5,765,123	—	—	—	5,765,123
Net sales	4,625,078	—	—	—	4,625,078
Cost of sales and services	(3,681,199)	—	—	—	(3,681,199)
Gross profit	943,879	—	—	—	943,879
Selling expenses	(41,379)	—	—	—	(41,379)
General and administrative expenses	(111,036)	(9,630)	(36,626)	—	(157,292)
Other income (expenses), net	1,984	(53,314)	5	—	(51,325)
Interest in earnings of associates	45,695	—	300,847	(300,847)	45,695
Financial results					
Finance expense	(260,405)	(32,887)	(16,411)	—	(309,703)
Finance income	160,591	53,498	16,520	—	230,609
Foreign exchange losses, net	105,131	27	(7)	—	105,151
Derivatives	(263,370)	2,365	—	—	(261,005)
Financial results, net	(258,053)	23,003	102	—	(234,948)
Income tax (expense)benefit	(200,955)	13,813	12,899	—	(174,243)
Profit for the exercise	380,135	(26,128)	277,227	(300,847)	330,387
Income from discontinued operations	15,908	—	8,113	(8,113)	15,908
Net income attributable to					
Owners of the Company	335,088	(26,128)	285,340	(308,960)	285,340
Non-controlling interests	60,955	—	—	—	60,955
	396,043	(26,128)	285,340	(308,960)	346,295
Other select data:					
Depreciation and amortization	211,636	220	844	—	212,700
EBITDA	1,050,779	(62,724)	265,070	(300,847)	952,278
Acquisition of property, plant and equipment, intangible assets, contract assets	(375,137)	(128,101)	(3,380)	—	(506,618)
EBITDA reconciliation					
Profit for the exercise	380,135	(26,128)	277,227	(300,847)	330,387
Income tax and social contribution	200,955	(13,813)	(12,899)	—	174,243
Financial result, net	258,053	(23,003)	(102)	—	234,948
Depreciation and amortization	211,636	220	844	—	212,700
EBITDA	1,050,779	(62,724)	265,070	(300,847)	952,278

(i) For further details, see note 3.1 and 15. Additionally, the Company updated its disclosure structure by segment, and therefore, the information corresponding to the respective period is being restated.

	6M24				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Results					
Gross sales	10,686,941	512,517	—	(507,367)	10,692,091
Net sales	8,532,328	396,522	—	(391,373)	8,537,477
Cost of sales and services	(6,861,075)	(399,745)	—	391,373	(6,869,447)
Gross profit	1,671,253	(3,223)	—	—	1,668,030
Selling expenses	(78,663)	(7,728)	—	—	(86,391)
General and administrative expenses	(202,872)	(80,676)	(75,707)	—	(359,255)
Other income, net	221,504	261,975	(7)	—	483,472
Interest in earnings of associates	57,474	—	1,042,790	(1,042,790)	57,474
Financial results					
Finance expense	(577,129)	(135,127)	(183,837)	6,509	(889,584)
Finance income	388,898	75,870	83,438	(6,509)	541,697
Foreign exchange losses, net	(260,056)	(41,428)	1	—	(301,483)
Derivatives	182,062	11,839	—	—	193,901
Financial results, net	(266,225)	(88,846)	(100,398)	—	(455,469)
Income tax (expense)benefit	(419,550)	54,395	(25,299)	—	(390,454)
Profit for the period	982,921	135,897	841,379	(1,042,790)	917,407
Net income attributable to					
Owners of the Company	907,993	134,797	841,379	(1,042,790)	841,379
Non-controlling interests	74,928	1,100	—	—	76,028
	982,921	135,897	841,379	(1,042,790)	917,407
Other select data:					
Depreciation and amortization	463,210	39,610	2,431	—	505,251
EBITDA	2,131,906	209,958	969,507	(1,042,790)	2,268,581
Acquisition of property, plant and equipment, intangible assets, contract assets	(767,982)	(198,238)	(2,745)	—	(968,965)
EBITDA reconciliation					
Profit for the period	982,921	135,897	841,379	(1,042,790)	917,407
Income tax and social contribution	419,550	(54,395)	25,299	—	390,454
Financial result, net	266,225	88,846	100,398	—	455,469
Depreciation and amortization	463,210	39,610	2,431	—	505,251
EBITDA	2,131,906	209,958	969,507	(1,042,790)	2,268,581

	6M23 (Restated) ⁽ⁱ⁾				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Results					
Gross sales	11,413,640	—	—	—	11,413,640
Net sales	9,146,909	—	—	—	9,146,909
Cost of sales and services	(7,321,888)	—	—	—	(7,321,888)
Gross profit	1,825,021	—	—	—	1,825,021
Selling expenses	(80,285)	—	—	—	(80,285)
General and administrative expenses	(203,345)	(17,040)	(74,737)	—	(295,122)
Other income (expenses), net	(3,674)	(53,314)	(45)	—	(57,033)
Interest in earnings of associates	97,830	—	(475,452)	475,452	97,830
Financial results					
Finance expense	(969,211)	(66,718)	(33,361)	—	(1,069,290)
Finance income	300,061	104,062	26,342	—	430,465
Foreign exchange losses, net	153,501	(746)	(7)	—	152,748
Derivatives	(193,396)	(20,963)	—	—	(214,359)
Financial results, net	(709,045)	15,635	(7,026)	—	(700,436)
Income tax (expense) benefit	(1,292,906)	19,087	22,982	—	(1,250,837)
Profit for the period	(366,404)	(35,632)	(534,278)	475,452	(460,862)
Income from discontinued operations	15,908	—	8,113	(8,113)	15,908
Net income attributable to					
Owners of the Company	(431,707)	(35,632)	(526,165)	467,339	(526,165)
Non-controlling interests	81,211	—	—	—	81,211
	(350,496)	(35,632)	(526,165)	467,339	(444,954)
Other select data:					
Depreciation and amortization	417,448	416	1,693	—	419,557
EBITDA	2,052,995	(69,938)	(548,541)	475,452	1,909,968
Acquisition of property, plant and equipment, intangible assets, contract assets	(776,633)	(251,454)	(5,560)	—	(1,033,647)
EBITDA reconciliation					
Profit for the period	(366,404)	(35,632)	(534,278)	475,452	(460,862)
Income tax and social contribution	1,292,906	(19,087)	(22,982)	—	1,250,837
Financial result, net	709,045	(15,635)	7,026	—	700,436
Depreciation and amortization	417,448	416	1,693	—	419,557
EBITDA	2,052,995	(69,938)	(548,541)	475,452	1,909,968

(i) For further details, see note 3.1 and 15. Additionally, the Company updated its disclosure structure by segment, and therefore, the information corresponding to the respective period is being restated.

	06/30/2024				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Statement of financial position:					
Total assets	24,596,871	5,477,195	10,216,929	(8,585,561)	31,705,434
Total assets	(16,119,993)	(3,742,131)	(3,907,070)	644,189	(23,125,005)
Shareholders' equity attributable to:					
Controlling shareholders	6,445,058	1,496,314	6,309,859	(7,941,372)	6,309,859
Non-controlling shareholders	2,031,820	238,750	—	—	2,270,570
Total shareholders' equity	8,476,878	1,735,064	6,309,859	(7,941,372)	8,580,429

	12/31/2023				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Statement of financial position:					
Total assets	23,666,225	4,361,839	9,482,739	(8,674,300)	28,836,503
Total assets	(14,950,207)	(2,616,274)	(2,893,775)	417,373	(20,042,883)
Shareholders' equity attributable to:					
Controlling shareholders	6,749,343	1,507,584	6,588,964	(8,256,927)	6,588,964
Non-controlling shareholders	1,966,675	237,981	—	—	2,204,656
Total shareholders' equity	8,716,018	1,745,565	6,588,964	(8,256,927)	8,793,620

4.1 Net sales by clients segments

	2Q24	2Q23 (Restated) (i)	6M24	6M23 (Restated) (i)
Gas distribution				
Industrial	2,893,420	2,942,385	5,686,944	5,896,764
Residential	583,327	601,953	1,049,511	1,107,140
Cogeneration	114,588	201,628	252,625	413,493
Automotive	114,910	155,476	235,294	317,320
Commercial	213,737	208,602	407,029	403,106
Thermogeneration	2,352	957	5,946	1,881
Construction revenue	381,153	391,712	701,184	694,620
Others	93,673	122,365	193,795	312,585
Total	4,397,160	4,625,078	8,532,328	9,146,909
Marketing & services				
Energy trading	387,457	-	396,522	—
Total	387,457	-	396,522	—
Marketing & services				
Eliminations	(382,307)	—	(391,373)	—
Total	4,402,310	4,625,078	8,537,477	9,146,909

⁽ⁱ⁾ For more details see note 3.1.

No customers or specific group represented 10% or more of net sales for the periods presented in other segments.

5. Financial assets and liabilities

Financial assets and liabilities are as following:

	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Assets					
Amortized cost					
Cash and cash equivalents	8	1,871,487	673,581	4,646,472	2,969,358
Trade receivables	10	—	—	1,948,372	1,550,973
Restricted cash	9	—	—	4,100	4,678
Receivables from related parties	11	213,034	7,554	23,103	10,884
Sectorial financial assets	14	—	—	589,276	548,700
Dividends and interest on equity receivable	13.1c	44,820	370,912	114,549	35,797
Total		2,129,341	1,052,047	7,325,872	5,120,390
Fair value through financial result					
Cash and cash equivalents	8	4,284	6,665	891,631	962,174
Marketable securities	9	1,517	2,823	941,382	800,267
Derivative financial instruments	6	—	—	197,214	175,655
Total		5,801	9,488	2,030,227	1,938,096
Total		2,135,142	1,061,535	9,356,099	7,058,486
Liabilities					
Amortized cost					
Loans, borrowings and debentures	20	(3,703,569)	(2,163,479)	(6,561,991)	(3,998,033)
Trade payables	24	(2,926)	(7,570)	(1,583,675)	(1,534,041)
Other financial liabilities		—	—	(122,232)	(133,937)
Leases	23	(13,930)	(15,222)	(1,850,884)	(1,636,943)
Related parties payable	11	(5,382)	(7,588)	(81,082)	(23,269)
Dividends payable	28	—	(526,060)	(43,592)	(569,956)
Sectorial financial liabilities	14	—	—	(1,934,084)	(1,810,698)
Installment of tax debts		—	—	(4,963)	(5,219)
Total		(3,725,807)	(2,719,919)	(12,182,503)	(9,712,096)
Fair value through financial result					
Loans, borrowings and debentures	20	—	—	(6,802,246)	(6,019,117)
Derivative financial instruments	6	—	—	(176,536)	(360,784)
Total		—	—	(6,978,782)	(6,379,901)
Total		(3,725,807)	(2,719,919)	(19,161,285)	(16,091,997)

6. Recognized fair value measurements

	Note	Book value and fair value ⁽ⁱ⁾	
		06/30/2024	12/31/2023
		Level 2	Level 2
Assets			
Investment funds	8	891,631	962,174
Marketable securities	9	941,382	800,267
Derivate financial instruments	21	197,214	175,655
Total		2,030,227	1,938,096
Liabilities			
Loans, financing and debentures		(6,802,246)	(6,019,117)
Derivative financial instruments	21	(176,536)	(360,784)
Total		(6,978,782)	(6,379,901)

(i) The Company's transactions with financial instruments present carrying amount equivalent to fair value because these financial instruments have characteristics substantially similar to those that would be obtained if they were traded in the market.

On June 30, 2024 and December 31, 2023, there was no change in the classification of the levels of the Company and its subsidiaries.

7. Financial risk management

The usage of financial instruments to protect against these areas of volatility is determined through an analysis of the risk exposure that management intends to cover.

a) Market risk

The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

The Company and the subsidiaries use derivatives to manage market risks. All such transactions are carried out within the guidelines set by the risk management committee.

(i) Foreign exchange risk

Net exposure to foreign exchange variation on US dollar and euro denominated assets and liabilities:

	Consolidated	
	06/30/2024	12/31/2023
Cash and cash equivalents	253,145	—
Lease ⁽ⁱ⁾	(1,766,508)	(1,548,942)
Loans, financing and debentures	(2,402,799)	(2,040,452)
Derivative financial instruments	2,402,799	2,040,452
Derivative financial instruments	510,223	30,530
FX exposure, net	(1,003,140)	(1,518,412)

(i) The Company designated 100% of the lease liability exposed to dollars to protect highly probable future revenues, as demonstrated in note 21 c).

A reasonably possible strengthening (weakening) of the Real to U.S. dollar and euro at, June 30, 2024, would have affected the measurement of financial instruments denominated in a foreign currency and affected equity and profit or loss by the amounts shown below:

Instrument	Risk factor	Probable	Scenarios			
			25%	50%	-25%	-50%
Cash and cash equivalents	Low FX rate	239,078	298,847	358,617	179,308	119,539
Lease	High FX rate	(1,668,346)	(2,085,432)	(2,502,518)	(1,251,259)	(834,173)
Loans, borrowings and debentures	High FX rate	(2,293,790)	(2,867,237)	(3,440,685)	(1,720,342)	(1,146,895)
Derivative financial instruments	Low FX rate	2,293,790	2,867,237	3,440,685	1,720,342	1,146,895
Derivative financial instruments	Low FX rate	12,531	18,639	33,575	33,770	86,034
Impacts on profit or loss before taxes		(1,416,737)	(1,767,946)	(2,110,326)	(1,038,181)	(628,600)

The probable scenario was based on the estimated U.S. dollar and euros market rates as of June 30, 2024, for determining the fair value of the derivatives as of that date. Stress scenarios (positive and negative effects, before taxes) were defined based on adverse impacts of 25% and 50% on the U.S. dollar exchange rates considered in the probable scenario.

Based on the financial instruments denominated in U.S. dollars and euros taken out as of June 30, 2024, the Company conducted a sensitivity analysis considering increase and decrease in the exchange rate (R\$/US\$/EUR\$) of 25% and 50%. The probable scenario considers estimates, made by a specialized consulting company, for exchange rates within a projection period of 12 months, as follows:

	Exchange rate sensitivity analysis					
	06/30/2024	Probable	25%	50%	Scenario	
					(25%)	(50%)
U.S.\$	5.5589	5.2500	6.5625	7.8750	3.9375	2.6250
EUR \$	5.9547	5.9325	7.4156	8.8988	4.4494	2.9663

(ii) Interest rate risk

The Company and its subsidiaries monitor the fluctuations in variable interest rates in connection with their borrowings and uses derivative instruments order to minimize variable interest rate fluctuation risks.

A sensitivity analysis on the interest rates on loans and borrowings in compensation for the CDI investments with pre-tax increases and decreases of 25% and 50% is presented below:

Instrument	Probable	Scenarios			
		25%	50%	-25%	-50%
Cash and cash equivalents	534,597	668,246	801,895	400,948	267,298
Marketable securities	98,239	122,799	147,359	73,679	49,120
Restricted cash	424	530	636	318	212
Derivative financial instruments	(96,403)	(103,131)	(112,505)	(92,299)	(92,231)
Loans, financing and debentures	(882,385)	(1,085,247)	(1,288,110)	(679,522)	(476,660)
Impacts on the result before taxes	(345,528)	(396,803)	(450,725)	(296,876)	(252,261)

The probable scenario considers the estimated interest rate, prepared by a specialized third party based on information from the Central Bank of Brazil (BACEN) on June 05, 2024, as follows:

	Probable	Scenarios			
		25%	50%	-25%	-50%
CDI	10.34%	12.92%	15.51%	7.75%	5.17%
IPCA	3.55%	4.44%	5.32%	2.66%	1.77%
IGPM	3.74%	4.68%	5.61%	2.81%	1.87%

b) Credit risk

The Company's regular operations expose it to potential defaults when customers, suppliers and counterparties are unable to comply with their financial or other commitments. The Company seeks to mitigate this risk by entering transactions with a diverse pool of counterparties. However, the Company continues to remain subject to unexpected third-party financial failures that could disrupt its operations. The exposure to credit risk was as follows:

	Consolidated	
	06/30/2024	12/31/2023
Cash and cash equivalents	5,538,140	3,931,532
Marketable securities	941,346	800,267
Restricted cash	4,100	4,678
Trade receivables ⁽ⁱ⁾	1,948,372	1,550,973
Derivative financial instruments	197,214	175,655
Receivables from related parties	23,103	10,884
Receivable dividends and interest on equity	114,549	35,797
Total	8,766,824	6,509,786

- (i) As of June 30, 2024, the subsidiaries of the gas distribution segment had a portfolio of approximately 2.60 million customers, in the residential, commercial, industrial, vehicle, cogeneration and thermogeneration customer categories, with no concentration of credit to large consumers in a volume greater than 10% of sales, thus diluting the risk of default.

The Company is also exposed to risks in connection with its cash management activities and temporary investments.

Net assets are invested primarily in government security and other investments in Banks with a minimum grade of "A." Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy.

Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are reviewed on an annual basis and may be updated throughout the year. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through potential counterparty's failure to make payments. The credit risk on cash and cash equivalents, marketable securities, restricted cash and derivative financial instruments are determined by rating instruments widely accepted by the market and are arranged as follows:

	Consolidated	
	06/30/2024	12/31/2023
AAA	5,985,446	4,635,703
AA	165,670	151,497
A	529,684	124,932
Total	6,680,800	4,912,132

c) Liquidity risk

The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The financial liabilities of the Company sorted by due dates (based on undiscounted cash flows contracted) are as follows:

	06/30/2024				12/31/2023	
	Up to 1 year	1 - 2 years	3 - 5 years	More than 5 years	Total	Total
Loans, financing and debentures	(4,205,380)	(2,458,235)	(7,442,853)	(6,815,152)	(20,921,620)	(13,429,228)
Suppliers	(1,583,675)	—	—	—	(1,583,675)	(1,534,041)
Other financial liabilities ⁽ⁱ⁾	(122,232)	—	—	—	(122,232)	(133,937)
Installment of tax debts	(935)	(935)	(1,871)	(1,481)	(5,222)	(5,504)
Leases	(183,162)	(368,195)	(376,642)	(2,816,897)	(3,744,896)	(3,347,096)
Payables to related parties	(81,082)	—	—	—	(81,082)	(23,269)
Dividends payable	(43,592)	—	—	—	(43,592)	(569,956)
Derivative financial instruments	(240,847)	893	(212,643)	379,328	(73,269)	198,497
Total	(6,460,905)	(2,826,472)	(8,034,009)	(9,254,202)	(26,575,588)	(18,844,534)

- (i) In the subsidiary Comgás, June 30, 2024 the balance advanced by our suppliers with financial institutions was R\$ 122.232 (R\$ 133.397 on December 31, 2023). The payment term for these operations is up to 90 days. The withdrawn risk operation is the supplier's option and does not change the commercial conditions between the parties (term and value of the service). Suppliers advance receivables based on acceptance of the terms, including advance fees for these operations. The Company does not exercise any influence on the supplier's decision, nor does it receive any benefit from the bank in this operation. The other subsidiaries do not have risk-drawn operations.

8. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and bank accounts	13	91	380,508	82,814
Financial Investments	1,875,758	680,155	5,157,595	3,848,718
Total	1,875,771	680,246	5,538,103	3,931,532

Financial investments are composed as following:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Investment funds				
Repurchase agreements	3,814	6,665	890,246	962,174
Bank deposit certificate - CDB	470	—	1,385	—
Total	4,284	6,665	891,631	962,174
Bank investments				
Repurchase agreements	—	—	19,281	115,592
Bank deposit certificate - CDB	1,871,474	673,490	4,246,683	2,760,025
Others	—	—	—	10,927
Total	1,871,474	673,490	4,265,964	2,886,544
Total	1,875,758	680,155	5,157,595	3,848,718

The financial investments are remunerated at rates around 100% of the interbank deposit certificate (“CDI”) as of June 30, de 2024 and December 31, 2023. See note 7 with the sensitivity analysis on interest rate risks.

9. Marketable securities

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Investment fund applications				
Government securities	1,517	2,823	941,382	800,267
Total	1,517	2,823	941,382	800,267
Restricted cash				
Restricted cash in corporate operations	—	—	—	578
Securities pledged as collateral	—	—	4,100	4,100
Total	—	—	4,100	4,678

Government security has an interest rate linked to the special settlement and custody system (“Selic”) approximately 100% of the CDI and mature between two and five years with daily liquidity.

10. Trade receivables

	Consolidated	
	06/30/2024	12/31/2023
Domestic market	1,111,149	889,012
Unbilled receivables ⁽ⁱ⁾	968,900	782,813
Foreign market - foreign currency	7,367	9,932
Total	2,087,416	1,681,757
Expected credit losses	(139,044)	(130,784)
Total	1,948,372	1,550,973
Current	1,939,739	1,525,366
Non-current	8,633	25,607
Total	1,948,372	1,550,973

(i) Unbilled revenue refers to the part of the gas supply in the month, the measurement and billing of which have not yet been carried out but has already been recorded on the balance sheet for accrual purposes.

The aging of the accounts receivables are as following:

	Consolidated	
	06/30/2024	12/31/2023
Not yet due	1,815,404	1,472,532
Overdue:		
From 1 to 30 days	106,944	56,031
From 31 to 60 days	15,815	11,460
From 61 to 90 days	9,348	6,497
More than 90 days	139,905	135,237
Impairment of trade receivable	(139,044)	(130,784)
Total	1,948,372	1,550,973

Changes in the expected impairments are as following:

	Consolidated
Balance as of 12/31/2023	(130,784)
Additions / reversals	(13,130)
Write-off	4,870
Balance as of 06/30/2024	(139,044)

11. Related parties

a) Summary of balances to related parties:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current assets				
Commercial operations				
Raízen S.A.	76	128	745	350
Cosan S.A.	1,460	1,299	1,460	1,299
Commit Gás S.A.	1,301	3,958	—	—
Edge Comercialização S.A.	1,832	1,072	—	—
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A.	1,240	635	—	—
Norgás S.A.	—	—	20,687	8,976
Other	615	462	211	259
Total	6,524	7,554	23,103	10,884
Current assets				
Commercial operations				
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A.	206,510	—	—	—
Total	206,510	—	—	—
Total	213,034	7,554	23,103	10,884

- (i) On March 20, 2024, the Company and its subsidiary TRSP signed the 1st Issue of Commercial Notes in the amount of R\$200,000, with maturity in March 2026 and remuneration at 100% CDI + 1.7% p.a. The contract was executed through the depositary Laqus Depositária de Valores Mobiliários S.A., following the market conditions for the respective transaction.

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current liabilities				
Commercial operations				
Raízen S.A.	341	178	6,409	10,234
Cosan S.A.	1,114	4,253	1,114	4,258
Edge Comercialização S.A.	3,635	24	—	—
Commit Gás S.A.	—	2,838	—	—
Norgás S.A.	—	—	72,954	6,816
Others	292	295	605	1,961
Total	5,382	7,588	81,082	23,269

b) Related party transactions:

	Parent Company				Consolidated			
	2Q24	2Q23	6M24	6M23	2Q24	2Q23	6M24	6M23
Operating income								
Raízen S.A. and subsidiaries	—	—	—	—	255	1,013	568	5,069
Elevações Portuárias S.A.	—	—	—	—	327	142	522	230
Total	—	—	—	—	582	1,155	1,090	5,299
Shared income (expenses)								
Raízen S.A.	(519)	(88)	(1,539)	(970)	(7,222)	(5,364)	(13,918)	(10,325)
Cosan S.A.	(1,775)	(1,779)	(10,458)	(3,628)	(1,775)	(4,543)	(10,469)	(6,392)
Sulgás - Companhia de Gás do Estado do Rio Grande do Sul S.A.	—	51	—	102	—	—	—	—
Comgás - Companhia de Gás de São Paulo S.A.	—	—	4,888	1,256	—	—	—	—
Cosan Lubrificantes e Especialidades S.A.	(2,850)	—	(2,850)	—	—	—	—	—
Commit Gás S.A.	810	1,187	(3,691)	(2,453)	—	—	—	—
Other	666	(2)	342	(1,485)	(27)	(423)	(1,018)	(423)
Total	(3,668)	(631)	(13,308)	(7,178)	(9,024)	(10,330)	(25,405)	(17,140)
Financial result								
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A.	5,943	—	6,510	—	—	—	—	—
Total	5,943	—	6,510	—	—	—	—	—
Total	2,275	(631)	(6,798)	(7,178)	(8,442)	(9,175)	(24,315)	(11,841)

c) Officers' and directors' compensation:

The Company has a compensation policy approved by the Board of Directors. Compensation of the Business's key management personnel include salaries, non-cash benefits, contributions to a post-employment defined benefit plan and share-based payments. We present below the Parent Company and Consolidated results on June 30, 2024, as follows:

	Parent Company				Consolidated			
	2T24	2T23	6M24	6M23	2T24	2T23	6M24	6M23
Short-term employee and management benefits	5,311	7,042	9,766	13,282	17,233	16,986	30,948	32,420
Share-based payment transactions	1,072	7,654	2,429	14,092	1,086	8,040	2,458	14,534
Long-term management bonuses	59	—	117	—	910	1,511	1,800	3,224
Post-employment benefits	139	129	249	255	490	559	899	886
Total	6,581	14,825	12,561	27,629	19,719	27,096	36,105	51,064

12. Other current tax recoverable

	Consolidated	
	06/30/2024	12/31/2023
COFINS	158,921	183,704
PIS	34,508	36,604
ICMS	391,358	308,605
Other	2,973	8,661
Total	587,760	537,574
Current	302,318	291,435
Non-current	285,442	246,139
Total	587,760	537,574

13. Investment in subsidiaries and associates

13.1. Investment in subsidiaries and associates

The Company's direct and indirect subsidiaries and associates are listed below:

	06/30/2024	12/31/2023
Direct interests in controlled subsidiaries		
Companhia de Gás de São Paulo S.A. - Comgás	99.14%	99.14%
Edge Participações Ltda ⁽ⁱ⁾	100.00%	—
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A. ⁽ⁱⁱ⁾	—	100.00%
Rota 4 Participações S.A. ⁽ⁱⁱ⁾	—	100.00%
Edge - Empresa de Geração de Energia S.A. ⁽ⁱⁱ⁾	—	100.00%
Edge II - Empresa de Geração de Energia S.A. ⁽ⁱⁱ⁾	—	100.00%
TRPE - Terminal de Regaseificação de GNL de Pernambuco LTDA. ⁽ⁱⁱⁱ⁾	—	100.00%
Edge Comercialização S.A. (old Compass Comercialização S.A.) ⁽ⁱⁱ⁾	—	100.00%
Compass Um Participações S.A.	100.00%	100.00%
Commit Gás S.A.	51.00%	51.00%
Norgás S.A.	51.00%	51.00%
Edge International SA In Gründung	100.00%	100.00%
Compass Dois Ltda ⁽ⁱⁱⁱ⁾	100.00%	—
Participation of Compass Um Participações S.A. in your controlled subsidiary		
Companhia de Gás do Estado do Rio Grande do Sul S.A. - Sulgás	51.00%	51.00%
Participation of Commit Gás S.A. in your subsidiaries		
Companhia de Gás do Estado do Rio Grande do Sul S.A. - Sulgás	49.00%	49.00%
Necta Gás Natural S.A.	100.00%	100.00%
CEG Rio S.A.	37.41%	37.41%
Companhia Paranaense de Gás - COMPAGAS	24.50%	24.50%
Companha de Gás do Estado do Mato Grosso do Sul - MSGÁS	49.00%	49.00%

Companhia de Gás de Santa Catarina - SCGÁS	41.00%	41.00%
Participation of Norgás S.A. in your subsidiaries		
Gás de Alagoas S.A. - ALGÁS	29.44%	29.44%
Companhia de Gás do Ceará - CEGÁS	29.44%	29.44%
Companhia Potiguar de Gás - POTIGÁS	83.00%	83.00%
Sergipe Gás S.A. - SERGÁS	41.50%	41.50%
Companhia Pernambucana de Gás - COPERGÁS	41.50%	41.50%
Participation of Norgás S.A. in your subsidiaries		
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A. ⁽ⁱ⁾	100.00%	—
Rota 4 Participações S.A. ⁽ⁱⁱ⁾	100.00%	—
Edge - Empresa de Geração de Energia S.A. ⁽ⁱⁱ⁾	100.00%	—
Edge II - Empresa de Geração de Energia S.A. ⁽ⁱⁱ⁾	100.00%	—
TRPE - Terminal de Regaseificação de GNL de Pernambuco LTDA. ⁽ⁱⁱⁱ⁾	100.00%	—
Edge Comercialização S.A. (old Compass Comercialização S.A.) ⁽ⁱⁱⁱ⁾	100.00%	—
Participation of Compass Comercialização S.A. in your subsidiaries		
Biometano Verde Paulínia S.A.	51.00%	51.00%
Ute Porto de Suape LTDA.	100.00%	100.00%

(i). Entity established on January 5, 2024, whose main economic activity is holding of non-financial institutions.

(ii). Contribution of investments on April 1, 2024 to the subsidiary Edge Participações Ltda.

(iii). Full transfer of shares made by indirect shareholder Cosan S.A.

(iv). Entity designated for the item asset held for sale, as per note 15.

Before are the investments in subsidiaries and associates June 30, 2024, which are relevant to the Company:

a) Parent company

Changes:

	Balance as of December 31, 2023	Interest in earnings of subsidiaries	Dividends	Capital increase	Other comprehensive results	Reclassification held for sale	Balance as of June 30, 2024	Dividend receivable
Companhia de Gás de São Paulo S.A. - Comgás	3,707,177	818,637	(1,144,708)	—	—	—	3,381,106	—
Edge Comercialização S.A.	779,012	(40,741)	—	—	(4,932)	(733,339)	—	—
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A.	691,962	(37,599)	—	—	(70,418)	(583,945)	—	307
Rota 4 Participações S.A.	13,417	62	—	—	—	(13,479)	—	25
Compass Um Participações S.A.	1,028,675	18,760	(67,726)	—	—	—	979,709	876
Edge - Empresa de Geração de Energia S.A.	21,605	(88)	—	—	—	(21,517)	—	—
Edge II - Empresa de Geração de Energia S.A.	1,005	19	—	—	—	(1,024)	—	—
Edge International SA In Gründung	577	239,364	—	—	13,202	—	253,143	—
TRPE - Terminal de Regaseificação de GNL de Pernambuco LTDA.	5	—	—	—	—	(5)	—	—
Edge Participação LTDA.	—	(26,222)	—	10	(83,922)	1,353,309	1,243,175	—
Commit Gás S.A.	1,626,277	70,598	—	—	149	—	1,697,024	43,612
Total	7,869,712	1,042,790	(1,212,434)	10	(145,921)	—	7,554,157	44,820

b) Consolidated

	Balance as of December 31, 2023	Interest in earnings of subsidiaries	Dividends	Other	Balance as of June 30, 2024	Dividend receivable
Companhia Paranaense de Gás - Compagás	403,532	4,701	(18,209)	292	390,316	16,903
Companhia de Gás de Santa Catarina - Scgás	640,332	16,254	(22,759)	—	633,827	3,377
CEG Rio S.A.	288,386	30,699	(61,829)	—	257,256	82,537
Companhia de Gás de Mato Grosso do Sul - Msgás	297,874	5,820	(21,146)	—	282,548	11,732
Total	1,630,124	57,474	(123,943)	292	1,563,947	114,549

c) Movement of dividends and interest on equity receivable:

	Parent Company	Consolidated
Balance as of December 31, 2023	370,912	35,797
Proposed dividends	1,212,434	123,943
Proposed tax withheld on interest on equity	—	(2,611)
Dividends and interest on capital received	(1,540,066)	(43,586)
Others	1,540	1,006
Balance as of June 30, 2024	44,820	114,549

13.2. Non-controlling interests in subsidiaries

	Balance as of December 31, 2023	Interest in earnings of subsidiaries	Dividends	Other	Balance as of June 30, 2024
Companhia de Gás de São Paulo S.A. - Comgás	32,145	7,098	(9,926)	—	29,317
Commit Gás S.A.	1,562,500	67,830	—	143	1,630,473
Norgás S.A. S.A.	372,030	—	—	—	372,030
Biometano Verde Paulínia S.A.	237,981	1,100	(331)	—	238,750
Total	2,204,656	76,028	(10,257)	143	2,270,570

14. Sector financial assets and liabilities

The balance of net sectoral financial assets (liabilities) for the period ended June 30, 2024 was as follows:

	Assets	Liabilities	Total
Balance as of December 31, 2023	548,700	(1,810,698)	(1,261,998)
Cost of gas ⁽ⁱ⁾	(52,879)	(16)	(52,895)
Tax credits ⁽ⁱⁱ⁾	—	(33,096)	(33,096)
Monetary update ⁽ⁱⁱⁱ⁾	35,480	(90,274)	(54,794)
Deferral of IGP-M ^(iv)	57,975	—	57,975
Balance as of June 30, 2024	589,276	(1,934,084)	(1,344,808)
Current	167,034	(70,405)	96,629
Non-current	422,242	(1,863,679)	(1,441,437)
Total	589,276	(1,934,084)	(1,344,808)

- (i) Refers to the cost of the gas purchased in comparison to that contained in the tariffs, fully classified in current assets, since the regulator's deliberation provides for tariff recovery on an annual basis for residential and commercial customer categories and quarterly for other customer categories.
- (ii) Refers to the net amount of tax credits on tax benefits in the period.
- (iii) Monetary adjustment on the current gas account and extemporaneous credit, based on the SELIC rate.
- (iv) Appropriation of the IGP-M deferral for the residential and commercial segments.

In view of the public hearing held by ARSESP on January 9, 2023, related to the topic of returning PIS/COFINS credits to customers, resulting from the exclusion of ICMS from their bases, subsidiaries and sector representatives presented important contributions to be considered by the agency during the analysis period. According to deliberation no. 1,520 of Mai 23, 2024, the availability of the Detailed Report regarding the contributions received was extended by up to 120 days, counting from the date of Mai 26, 2024. In this way, until the analysis of these contributions are completed on the part of the regulatory agency, the topic remains open and without specification regarding next steps, thus having no impact on these interim financial statements.

15. Assets and liabilities held for sale and discontinued operation

The balances corresponding to Norgás' balance sheet were reclassified to the heading of assets and liabilities held for sale, while the balances in the income statement were reclassified to the heading of results from discontinued operations. The balances are shown below:

a. Asset held for sale:

	06/30/2024		12/31/2023	
	Parent company	Consolidated	Parent company	Consolidated
Dividends receivable	—	18,646	—	18,646
Investment	387,215	892,854	387,215	892,854
Total	387,215	911,500	387,215	911,500

b. Liabilities held for sale:

	06/30/2024		12/31/2023	
	Parent company	Consolidated	Parent company	Consolidated
Deferred tax liabilities	—	152,255	—	152,255
Total	—	152,255	—	152,255

c. Result of discontinued operation:

	Parent company		Consolidated	
	2Q23	6M23	2Q23	6M23
Equity				
Companhia Pernambucana de Gás - Copergás	(256)	(2,536)	(501)	(4,972)
Sergipe Gás S.A. - Sergás	1,153	359	2,261	704
Companhia de Gás do Ceará - Cegás	2,627	2,379	5,151	4,665
Companhia Potiguar de Gás - Potigas	2,681	4,666	5,256	9,149
Gás de Alagoas S.A. - Algás	1,908	3,245	3,741	6,362
Non-controlling shareholders	8,113	8,113	8,113	8,113
Controlling shareholders	—	—	7,795	7,795
Total	8,113	8,113	15,908	15,908

d. Cash flow statements:

Net cash generated (used) in investment activities	Consolidated	
	06/30/2024	06/30/2023
Dividends received from subsidiaries and associates	—	49,976
Total	—	49,976

16. Property, plant and equipment

a) Book value reconciliation:

	Consolidated				
	Land, buildings and improvements	Construction in progress	Machines, equipment and installations	Other assets	Total
Cost					
Balance as of December 31, 2023	12,492	—	1,244,196	2,253	1,258,941
Additions	332	—	168,951	—	169,283
Transfers ⁽ⁱ⁾	290,826	1,029,661	(1,361,094)	10,418	(30,189)
Balance as of June 30, 2024	303,650	1,029,661	52,053	12,671	1,398,035
Depreciation					
Balance as of December 31, 2023	(2,763)	—	—	(1,166)	(3,929)
Additions	(730)	—	—	(265)	(995)
Balance as of June 30, 2024	(3,493)	—	—	(1,431)	(4,924)
Balance as of December 31, 2023	9,729	—	1,244,196	1,087	1,255,012
Balance as of June 30, 2024	300,157	1,029,661	52,053	11,240	1,393,111
Useful life (per year)	2% - 5%	3% - 10%	—	8% - 20%	—

- (i) As described in Note 1.1, in June 2024 the ongoing asset related to the regasification terminal becomes available for use. Considering this milestone, the Company capitalized the work related to the terminal. The remaining balance in the transfers line includes the amount of R\$ (25,500) reclassified to other assets and R\$ (4,689) to intangible assets.

During the period ended June 30, 2024 through its subsidiaries, R\$2,119 was added referring to the capitalization of internally generated labor (R\$3,583 in the period ended June 30, 2023).

b) Capitalization of loan costs:

During the period ended in June 30, de 2024 the Company and its subsidiaries capitalized R\$39,617 at a weighted average rate of 7.36% p.a. (R\$53.963 and 8.92% p.a. in the period ended June 30, 2023).

17. Intangible

	Consolidated					
	Concession right	Goodwill	Supply contract ⁽ⁱⁱ⁾	Customer relationships	Others	Total
Cost						
Balance as of December 31, 2023	16,324,505	100,192	574,363	1,376,538	42,616	18,418,214
Additions	3,444	—	—	37,395	8,159	48,998
Write-offs	(125,025)	—	—	(79)	—	(125,104)
Transfers ⁽ⁱ⁾	703,783	—	—	—	5,644	709,427
Balance as of June 30, 2024	16,906,707	100,192	574,363	1,413,854	56,419	19,051,535
Amortization						
Balance as of December 31, 2023	(4,016,541)	—	—	(1,096,427)	(5,991)	(5,118,959)
Additions	(395,012)	—	—	(68,409)	(1,604)	(465,025)
Write-offs	77,341	—	—	—	—	77,341
Balance as of June 30, 2024	(4,334,212)	—	—	(1,164,836)	(7,595)	(5,506,643)
Balance as of December 31, 2023	12,307,964	100,192	574,363	280,111	36,625	13,299,255
Balance as of June 30, 2024	12,572,495	100,192	574,363	249,018	48,824	13,544,892
Useful life (per year)	concession period	—	5%	20% - 50%	5% - 20%	—

(i) Of the amount transferred from contract assets, a portion was reclassified to financial assets in the amount of R\$50,310 (R\$69,361 for the period ended June 30, 2023). Additionally, it includes the amount of R\$4,689 transferred from property, plant and equipment.

(ii) The amortization of the contract is conditional upon the start of supply, which is expected to begin in April 2025.

18. Contract assets

	Note	Contract assets
Balance as of 12/31/2023		1,041,421
Additions	29	701,184
Transfers to intangible assets		(755,048)
Balance as of 06/30/2024		987,557

During the period ended June 30, 2024 through its subsidiaries, R\$60,282 was added referring to the capitalization of internally generated labor (R\$58,674 in the period ended June 30, 2023).

Capitalization of intangible asset borrowing costs

During the period ended June 30, 2024, the subsidiary Comgás capitalized R\$39,320 at a weighted average rate of 10.32% p.a. (R\$ 39,113 and 12.69% p.a. in the period ended June 30, 2023).

During the period ended June 30, 2024, the subsidiary Sulgás capitalized R\$929 at a weighted average rate of 9.87% p.a. (R\$ 285 and 5.64% p.a. in the period ended June 30, 2023).

19. Right-of-use

				Consolidated
	Land, buildings and improvements	Vehicles	Floating storage and regaseification unit	Total
Cost				
Balance as of December 31, 2023	110,832	6,105	1,533,969	1,650,906
Additions	1,375	344	—	1,719
Write-offs	(89)	—	—	(89)
Balance as of June 30, 2024	112,118	6,449	1,533,969	1,652,536
Amortization				
Balance as of December 31, 2023	(23,102)	(1,163)	(38,349)	(62,614)
Additions	(6,182)	(848)	(38,349)	(45,379)
Write-offs	51	—	—	51
Balance as of June 30, 2024	(29,233)	(2,011)	(76,698)	(107,942)
Balance as of December 31, 2023	87,730	4,942	1,495,620	1,588,292
Balance as of June 30, 2024	82,885	4,438	1,457,271	1,544,594

20. Loans, borrowings and debentures

The main characteristics of these debts are described below:

Description	Index	Interest		Parent Company		Consolidated		Maturity	Objective
		Annual interest rate	Currency	06/30/2024	12/31/2023	06/30/2024	12/31/2023		
With guarantee									
BNDES									
Project VI e VII	IPCA + 4.10%	8.59%	Real	—	—	100,270	112,946	apr-29	Investments
Project VIII	IPCA + 3.25%	7.70%	Real	—	—	1,422,905	1,547,664	jun-34	Investments
Project I	IPCA + 4.10%	16.48%	Real	—	—	143,821	140,016	apr-29	Investments
Project IX	IPCA + 5.74%	10.30%	Real	—	—	574,519	598,752	dec-36	Investments
Project IX	IPCA + 5.74%	10.30%	Real	—	—	297,622	295,058	dec-36	Investments
Project IX	IPCA + 6.01%	10.58%	Real	—	—	306,402	304,276	dec-36	Investments
				—	—	2,845,539	2,998,712		
No Warranty									
Scotiabank 2020	Prefixed	1.36%	Dólar	—	—	—	362,774	feb-24	Capital management
Scotiabank 2022	Prefixed	2.13%	Dólar	—	—	1,099,689	943,486	feb-25	Capital management
Scotiabank 2023	Prefixed	4.04%	Dólar	—	—	830,290	734,191	may-26	Capital management
BNP Paribas 2024 ⁽ⁱ⁾	Prefixed	4.88%	Euro	—	—	472,820	—	mar-25	Capital management
Debêntures									
1th emission - unique series	CDI + 1.45%	12.00%	Real	399,773	399,457	399,773	399,457	dec-26	Investments
2th emission – unique series	CDI + 1.55%	12.11%	Real	1,761,329	1,764,022	1,761,329	1,764,022	nov-30	Investments
3th emission - unique series	CDI + 1.08	11.59%	Real	1,542,467	—	1,542,467	—	mar-29	Investments
4th emission - 3th issue	IPCA + 7.36%	11.99%	Real	—	—	85,176	80,960	dec-25	Investments
6th emission - unique series	IPCA + 4.33%	8.83%	Real	—	—	583,407	554,147	oct-24	Investments
7th emission - unique series	IGPM + 6.10%	8.69%	Real	—	—	363,464	359,639	may-28	Capital management
9th emission - 1th issue	IPCA + 5.12%	9.65%	Real	—	—	531,258	550,342	aug-31	Investments
9th emission - 2th issue	IPCA + 5.22%	9.75%	Real	—	—	497,889	533,854	aug-36	Investments
10th emission - 1th issue	CDI + 1.55%	11.28%	Real	—	—	1,546,091	—	mar-29	Investments
1th emission - unique series	CDI + 1.55%	12.30%	Real	—	—	72,928	—	jan-27	Investments
1th emission	CDI + 1.95%	12.55%	Real	—	—	732,117	735,566	aug-24	Investments
				3,703,569	2,163,479	10,518,698	7,018,438		
Total				3,703,569	2,163,479	13,364,237	10,017,150		
Current				78,612	34,532	3,265,935	1,937,294		
Non-current				3,624,957	2,128,947	10,098,302	8,079,856		

For loans that have derivatives linked to them, the effective values are presented in note 21.

Non-current borrowings are scheduled to fall due as follows:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
1 to 2 years	—	—	1,293,758	1,209,868
2 to 3 years	394,521	397,082	889,650	1,547,176
3 to 4 years	—	—	422,777	420,994
4 to 5 years	1,495,510	—	3,295,965	421,039
5 to 6 years	867,098	864,573	1,339,175	1,346,987
6 to 7 years	867,828	867,292	1,321,480	1,315,293
7 to 8 years	—	—	399,035	426,269
Over 8 years	—	—	1,136,462	1,392,230
	3,624,957	2,128,947	10,098,302	8,079,856

The carrying amounts of loans, borrowings and debentures are denominated in the following currencies:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Real	3,703,569	2,163,479	10,961,438	7,976,698
Euro	—	—	472,820	—
American Dollar	—	—	1,929,979	2,040,452
	3,703,569	2,163,479	13,364,237	10,017,150

All dated debts denominated in U.S. dollar and euros, have currency risk protection through derivatives (Note 21).

Below are the movements that occurred for the period ended June 30, 2024:

	Parent Company	Consolidated
Balance as 12/31/2023	2,163,479	10,017,150
Funding ⁽ⁱ⁾	1,493,693	3,486,239
Amortization of principal	—	(460,278)
Interest payment	(131,557)	(274,703)
Payment of interest on works in progress	—	(79,894)
Interest, exchange rate and fair value	177,954	675,723
Balance as 06/30/2024	3,703,569	13,364,237

(i) The amount substantially corresponds to the raising of debentures in the parent company and its subsidiaries.

a) Unused lines of credit

On June 30, 2024 the Company, through its subsidiaries, had credit lines in banks, which were not used, in the amount of approximately R\$384,297 (R\$384,297 on December 31, de 2023). The use of these credit lines is subject to certain contractual conditions.

b) Fair value and exposure to financial risk

The fair value of the loans and debentures are based on the discounted cash flow using its implicit discount rate. They are classified as a level 2 fair value in the hierarchy (Note 6) due to the data observation, including own credit risk.

The details of the Company and the subsidiaries exposure to risks arising from loans are disclosed in Note 7.

Restrictive clauses (“Covenants”)

Under the terms of the main loan facilities, the Company and its subsidiaries are required to comply with the following financial covenants:

Company	Debt	Triggers	Ratios
Comgás S.A.	* 4th issue debenture	Short-term debt / total debt (iii) cannot exceed 0.6	0.24
	* Debenture 4th to 9th issues		
Comgás S.A.	* BNDES	Net debt (i) / EBITDA (ii) cannot exceed 4.00	1.60
	* Resolution 4131		
Necta	* 1th issue debenture	Net debt (i) / EBITDA (ii) cannot exceed 4.00	0.56
		Net debt (i) / EBITDA (ii) cannot exceed 3.50	0.60
Sulgás	* BNDES	Short-term debt / Total debt (iii) cannot exceed 0.8	0.69

(i) Net onerous debt consists of the balance of current and non-current debt, net of cash and cash equivalents and securities.

(ii) Corresponds to the accumulated EBITDA of the last twelve months.

(iii) Total debt means the sum of current and non-current loans, financing and debentures, leasing and current and non-current derivative financial instruments.

As of June 30, 2024, the Company and its subsidiaries remain in compliance with all financial and non-financial covenants.

21. Derivative financial instruments

The impact of the derivative financial instruments of financial position is, as follows:

	Consolidated			
	Notional		Fair value	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Exchange rate derivatives				
Forward agreements	93,306	6,716	2,878	(147)
FX option agreements	416,918	363,098	9,805	30,677
Total	510,224	369,814	12,683	30,530
Electricity derivatives				
Forward agreements	25,424	28,494	1,321	4,333
Total	25,424	28,494	1,321	4,333
Interest rate and exchange rate risk				
Swap agreements (interest rate)	4,459,236	4,919,169	(52,734)	77,982
Swap agreements (interest and FX)	2,272,493	2,253,960	59,408	(297,974)
Total	6,731,729	7,173,129	6,674	(219,992)
Total financial instruments	—	—	20,678	(185,129)
Current assets	—	—	63,631	24,449
Non-current assets	—	—	133,583	151,206
Current liabilities	—	—	(48,281)	(63,331)
Non-current liabilities	—	—	(128,255)	(297,453)
Total	—	—	20,678	(185,129)

a) Fair value hedge

The subsidiary Comgás adopts fair value hedge accounting for some of its operations, both hedging instruments and items protected by hedge are accounted for at fair value through profit or loss.

Debts that have interest risk hedges are shown in the table below::

	Notional	Registered value		Accumulated fair value	
		06/30/2024	12/31/2023	06/30/2024	06/30/2023
Interest rate risk hedge					
Designated items					
Debenture 5 th issue - single series (Comgás)	—	—	—	—	(50,778)
BNDES Project VIII	(833,332)	(735,555)	(803,989)	83,814	37,221
Total debt	(833,332)	(735,555)	(803,989)	83,814	(13,557)
Derivative financial instruments					
Debenture 5 th issue - single series	—	—	—	—	7,076
BNDES Project VIII	833,332	(84,080)	(56,085)	(27,995)	15,164
Derivative total	833,332	(84,080)	(56,085)	(27,995)	22,240
Total	—	(819,635)	(860,074)	55,819	8,683

b) Fair value options

Certain derivative instruments were not linked to documented hedging structures and, therefore, the hedge accounting procedure provided for in CPC 48 – Financial Instruments was not used. The Company chose to designate protected liabilities (hedge objects) to be recorded at fair value through profit or loss. Whereas derivative instruments are always accounted for at fair value through profit or loss:

		<i>Notional</i>	Registered Value		Accumulated fair value	
			06/30/2024	12/31/2023	06/30/2024	06/30/2023
FX rate risk						
Items						
Resolution 4.131 (2021)	USD + 1.60%	—	—	(362,774)	—	14,551
Resolution 4.131 (2022)	USD + 2.51%	(1,097,400)	(1,099,689)	(943,486)	21,711	59,959
Resolution 4.131 (2023)	USD + 4.76%	(749,310)	(830,290)	(734,191)	6,353	7,027
Resolution 4.131 (2024)	EUR + 5.74%	(466,497)	(472,919)	—	-6,322	—
Total		(2,313,207)	(2,402,898)	(2,040,451)	21,742	81,537
Derivative instruments						
Resolution 4.131 (2018)	107.9% do CDI	—	—	—	—	(28,050)
Resolution 4.131 (2021)	CDI + 1.25%	—	—	(63,184)	63,184	(55,043)
Resolution 4.131 (2022)	CDI + 1.20%	1,097,400	(47,861)	(212,180)	164,319	(153,849)
Resolution 4.131 (2023)	CDI + 1.30%	749,310	74,300	(22,611)	96,909	(40,213)
Resolution 4.131 (2024)	CDI + 1.35%	466,497	32,969	—	50,638	—
Total derivatives		2,313,207	59,408	(297,975)	375,050	(277,155)
Total		—	(2,343,490)	(2,338,426)	396,792	(195,618)

		<i>Notional</i>	Registered Value		Accumulated fair value adjustment	
			06/30/2024	12/31/2023	06/30/2024	06/30/2023
FX rate risk						
Items						
4ª emission - 3ª issue	IPCA + 7.36%	(76,545)	(85,176)	(80,960)	410	(8,267)
6ª emission - single	IPCA + 4.33%	(523,993)	(583,407)	(554,148)	2,592	(25,304)
9ª emission - 1ª issue	IPCA + 5.12%	(500,000)	(531,258)	(550,342)	56,365	(33,363)
9ª emission - 2ª issue	IPCA + 5.22%	(500,000)	(497,889)	(533,854)	87,953	(41,128)
BNDES Project VI e VII	IPCA + 4.10%	(113,260)	(100,270)	(112,946)	2,055	24,480
BNDES Project VIII	IPCA + 3.25%	(725,130)	(687,350)	(743,674)	27,133	38,360
BNDES Project IX	IPCA + 5.74%	(565,582)	(574,519)	(598,752)	21,231	(32,911)
BNDES Project IX - Sub B	IPCA + 6.01%	(315,186)	(306,402)	—	6,542	—
BNDES Project IX - Sub A	IPCA + 5.74%	(306,207)	(297,622)	—	6,008	—
Total		(3,625,903)	(3,663,893)	(3,174,676)	210,289	(78,133)
Derivative instruments						
4ª emission - 3ª issue	112.49% CDI	76,545	4,125	4,567	(442)	409
6ª emission - single	89.9% CDI	523,993	23,713	20,116	3,597	(4,254)
9ª emission - 1ª issue	109.20% CDI	500,000	25,406	42,093	(16,687)	29,156
9ª emission - 2ª issue	110.60% CDI	500,000	(6,255)	26,901	(33,156)	37,993
BNDES Projects VI e VII	87.50% CDI	113,260	(2,009)	64	(2,073)	1,249
BNDES Project VIII	82.94% CDI	725,130	(26,939)	(6,578)	(20,361)	12,752
BNDES Project IX	98.9% CDI	565,582	22,277	46,904	(24,627)	29,757
BNDES Project IX - Sub B	95.55% CDI	315,186	(4,766)	—	(4,766)	—
BNDES Project IX - Sub A	98.49% CDI	306,207	(4,207)	—	(4,207)	—

Total derivatives	3,625,903	31,345	134,067	(102,722)	107,062
Total	—	(3,632,548)	(3,040,609)	107,567	28,929

Cash flow hedge

The subsidiary Edge Comercialização S.A. entered a sales contract (BRENT risk) for natural gas with a third party and related party. In to mitigate the risks arising from fluctuations in natural gas indexes, the subsidiary designated this transaction subject to hedge accounting for the respective protection of cash flows.

In this contract, the expected benefits are reducing the financial risk associated with fluctuations in natural gas prices, avoiding fluctuations in the financial result of the hedge instruments, protecting the Company's margins, as well as maintaining predictability in its costs or revenues, ensuring greater stability in operating results.

The subsidiary TRSP adopted a hedge accounting strategy to protect its results from exposure to variability in cash flows arising from the exchange rate effects of highly probable revenues in US dollars projected for a period of 20 years, through non-derivative hedging instruments – lease liability in US dollars already contracted.

On June 30, 2024, there was an ineffective portion related to Brent reclassified to the financial result in the amount of R\$ 2,421. The impacts recognized in the subsidiary's equity and the estimated realization in equity are shown below:

Financial instruments	Market	Risk	2024	Contributed asset valuation adjustment
Future	B3	JKM	(15,458)	(15,458)
Leases	—	BRENT	(246,777)	(246,777)
Total			(262,235)	(262,235)
(-) Deferred taxes			89,160	89,160
Effect on equity			(173,075)	—
Effect on equity			(173,075)	(173,075)

Below we show the changes in consolidated balances in other comprehensive income during the period:

Balance as 12/31/2023	(13,803)
Movement occurred in the period:	
Designation as hedge accounting - BRENT	(20,187)
Fair value of commodity futures	(228,705)
Total	(248,892)
Commodity earnings realizations and write-offs	
Cost of goods sold and services rendered	7,571
Total	7,571
Total transactions in the year (before deferred taxes)	(241,321)
Effect of deferred taxes on equity valuation adjustments	82,049
Total	(159,272)
Balance as 06/30/2024	(173,075)

22. Commitments

Considering the current gas supply contracts, the subsidiaries have total financial commitments at present value estimated at R\$ 45,406,822 (unaudited), which includes the minimum established in the contract for both commodities and transport, with a term until December 2034.

23. Leases

The movement of leases for the period ended June 30, 2024 was as follows:

	Parent Company	Consolidated
Balance as of December 31, 2023	15,222	1,636,943
Additions	—	1,719
Write-offs	—	(41)
Interest and exchange variation	583	303,317
Repayment of principal	(1,292)	(16,731)
Payment of interest	(583)	(74,323)
Balance as of June 30, 2024	13,930	1,850,884
Current	3,593	187,303
Non-current	10,337	1,663,581
Total	13,930	1,850,884

The aging of leases is as follows:

	06/30/2024	
	Parent Company	Consolidated
1 year	3,593	187,303
1 - 2 years	3,320	174,862
3 - 5 years	7,017	432,237
More than 5 years	—	1,056,482
Total	13,930	1,850,884

Lease contracts have different validity periods, with the last due date occurring in June 2043. The values are updated monthly due to exchange variation in foreign currency and annually according to inflation indices (such as IGPM and IPCA) or may incur interest calculated based on the TJLP or CDI. Furthermore, some of the contracts have renewal or purchase options that were considered when determining the term and classifying them as financial leases.

24. Trade payables

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Gas/ transport and logistics suppliers	—	—	988,520	1,043,016
Material and services suppliers	2,926	7,570	595,155	491,025
Total	2,926	7,570	1,583,675	1,534,041

25. Income tax and social contribution

a) Reconciliation of income and social contribution tax expenses:

	Parent Company				Consolidated			
	2Q24	2Q23	6M24	6M23	2Q24	2Q23	6M24	6M23
Income before income tax and social contribution	577,165	264,328	866,678	(557,260)	869,030	504,630	1,307,861	789,975
Income tax and social contribution at nominal rate (34%)	(196,236)	(89,872)	(294,671)	189,468	(295,470)	(171,574)	(444,673)	(268,592)
Adjustments for calculating the effective rate								
Equity income	226,349	102,288	354,549	(161,653)	12,833	20,842	25,902	2,073
Result of companies abroad	(47,425)	—	(85,853)	—	(4,345)	—	(4,469)	—
Interest on equity	—	—	—	(5,799)	(5,919)	—	(5,919)	50
Permanent differences (donations, gifts, etc.)	—	—	—	—	(6,180)	(1,331)	(7,303)	(3,281)
ICMS benefit - current year	—	—	—	—	19,090	(25,217)	26,736	(991,514)
Selic on indebtedness	300	494	679	980	9,149	3,586	17,565	7,860
Benefit Membership Program Zero Litigation	—	—	—	—	—	1,390	—	1,390
Others	(3)	(11)	(3)	(14)	1,116	(1,939)	1,707	1,177
Income tax and social contribution (current and deferred)	(17,015)	12,899	(25,299)	22,982	(269,726)	(174,243)	(390,454)	(1,250,837)
Effective rate - %	(2.95%)	4.88%	(2.92%)	(4.12%)	(31.04%)	(34.53%)	(29.85%)	(158.34%)

(i) As of the first quarter of 2021, the Company began to calculate and use current and untimely credits arising from the non-taxation, by IRPJ and CSLL, of the tax benefit of reducing the ICMS calculation base in the State of São Paulo, whose effective rate is reduced from 18% to the range between 12% and 15.6% by force of art. 8 of Annex II of the ICMS Regulation, approved by State Decree No. 45,490 ("RICMS/SP"), as amended by State Decrees No. 62,399/2016 and 67,383/2022. On December 29, 2023, Law No. 14,789/2023 was published, granting an 80% discount for the payment of all debts, assessed and not assessed by the RFB, related to this topic, in view of the consolidation of case law in an unfavorable way. Thus, based on IN/RFB 2,184, published on April 3, 2024, and on notice no. 4/2024 of the transaction published on May 16, 2024, the Company began settling its liabilities, considering the discount granted, in the amount of R\$299,075 (R\$183,924 principal, R\$56,252 fine and R\$58,899 interest), amounts updated up to June 2024. By June 30, 2024, four installments had been paid, totaling a settled amount of R\$61,145 and a total payable of R\$237,931, recorded in current liabilities as "Current income tax and social contribution", to be settled by May 2025.

(ii) Considering the effects of the STF judgment RE no. 1,063,187, dated June 24, In September 2021, the Company concluded that certain financial effects related to the restructuring of assets in the event of repeated undue tax payments should not be included in the basis of the Company's real profit. The Company obtained a final judgment in its individual action on the matter, whose decision ruled out the modulation of effects established by the STF. As a result, the credits for taxable events from 2016 to 2020 were recognized in the balance sheet as of December 31, 2023, in the amount updated up to June 2024 of R\$84,489 (R\$56,562 principal and R\$27,297 interest), which will be monetized after the approval of the qualification to be promoted before the RFB.

The Company does not expect the occurrence of events that could significantly impact the annual effective rate beyond those already disclosed in this quarter.

b) Deferred income tax assets and liabilities:

The tax effects of temporary differences that give rise to significant portions of the Company's deferred tax assets and liabilities are presented below:

	Parenty Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Deferred tax assets from:				
Income taxes losses	59,782	17,165	220,609	170,527
Negative base of social contribution	21,519	6,177	79,417	61,387
Temporary differences				
Provision for lawsuits	—	—	27,754	16,974
Post-employment benefit obligation ⁽ⁱ⁾	—	—	152,564	150,336
Provisions for uncertain tax credits and tax losses	—	—	24,004	22,675
Provisions for profit sharing	5,755	9,040	25,200	36,574
Other provisions ⁽ⁱⁱ⁾	7,602	10,297	359,636	393,329
Share-based payment transactions	45,970	37,445	50,997	42,101
Deferred on pre-operating income	—	—	119,986	87,454
Lease	412	362	105,523	18,067
Unrealized income with derivatives	—	—	—	31,176
Fair value of inventories	—	—	—	2,814
Exchange rate variation - Loans and financing ⁽ⁱⁱⁱ⁾	—	—	47,812	—
Other	—	—	107,244	96,373
Total	141,040	80,486	1,320,746	1,129,787
Deferred tax liabilities from:				
Temporary differences				
Tax goodwill	—	—	(23,122)	(19,896)

Unrealized income with derivatives	—	—	(116,567)	(11,851)
Fair value amortization of the concession right	—	—	(2,113,502)	(2,156,385)
Exchange rate variation - Loans and financing ⁽ⁱⁱⁱ⁾	—	—	—	(70,703)
Lease	—	—	(1,882)	(2,126)
Useful life review	—	—	(134,413)	(148,083)
Income of controlled companies abroad	(85,853)	—	(85,853)	—
Other	—	—	(196,695)	(168,854)
Total	(85,853)	—	(2,672,034)	(2,577,898)
Total deferred taxes recorded	55,187	80,486	(1,351,288)	(1,448,111)
Deferred tax assets	55,187	80,486	762,214	708,272
Deferred tax liabilities	—	—	(2,113,502)	(2,156,383)
Total deferred, net	55,187	80,486	(1,351,288)	(1,448,111)

(i) The credit related to the difference in the accounting and tax basis of the post-employment benefit plan has an estimated financial realization period of 10.9 years.

(ii) Of the total balance presented in miscellaneous provisions, the amount of R\$255,972 (R\$752,859 base) refers to the provision for the return of untimely credit in sector liabilities.

(iii) The Company, through its subsidiary Comgás, exercising its right, opts for the cash basis for taxation of exchange rate variation on loans and financing.

c) Changes in deferred tax:

Asset	Parent Company				
	Tax loss and negative base	Employee benefits	Provisions	Leases	Total
Balance as of December 31, 2023	23,342	46,485	10,297	362	80,486
Credited / charged from income for the period	57,959	5,240	(2,695)	50	60,554
Balance as of June 30, 2024	81,301	51,725	7,602	412	141,040

Liabilities	Parent Company	
	Result of controlled companies abroad	Total
Balance as of December 31, 2023	—	—
Credited / charged from income for the period	(85,853)	(85,853)
Balance as of June 30, 2024	(85,853)	(85,853)
		55,187

Asset	Consolidated								
	Tax loss and negative basis	Post-employment obligations	Employee benefits	Provisions	Fair value of inventories	Unrealized income with derivatives	Leases	Others	Total
Balance as of December 31, 2023	231,914	150,336	78,675	432,978	2,814	31,176	18,067	183,827	1,129,787
Credited / charged from income for the exercise	68,112	2,228	(2,478)	(21,584)	(2,814)	(35,465)	9,696	91,215	108,910
Recognized in shareholders' equity	—	—	—	—	—	4,289	77,760	—	82,049
Balance as of June 30, 2024	300,026	152,564	76,197	411,394	—	—	105,523	275,042	1,320,746

Liabilities	Consolidated							
	Intangible assets	Unrealized gains on derivatives	Property, plant and equipment	Foreign exchange - Loans and borrowings	Result of controlled companies abroad	Leases	Other	Total
Balance as of December 31, 2023	(2,156,385)	(11,851)	(148,083)	(70,703)	—	(2,126)	(188,750)	(2,577,898)
Impact on exercise results	42,883	(104,716)	13,670	70,703	(85,853)	244	(31,067)	(94,136)
Balance as of June 30, 2024	(2,113,502)	(116,567)	(134,413)	—	(85,853)	(1,882)	(219,817)	(2,672,034)
Total deferred taxes recorded								(1,351,288)

26. Provision for legal proceedings and judicial deposits

The Company, through its subsidiaries, has contingent liabilities and escrow deposits as of June 30, 2024 in relation to:

a. Provision for legal proceedings

	Consolidated	
	06/30/2024	12/31/2023
Tax	18,401	16,437
Civil, environmental and regulatory (i)	60,293	29,484
Labor	16,581	17,597
Total	95,275	63,518

(i) In the period ended June 30, 2024, the following stand out: a) the judgment, in the second instance, of a lawsuit inherent to the Regulatory Agency for Public Services of the State of São Paulo (ARSESP) in the amount of R\$12,583; b) as well as an agreement entered into with the Municipality of São Paulo to resolve administrative/judicial issues; c) and second-instance judgments of lawsuits involving the Municipality of São Paulo and the Consumer Protection and Defense Foundation (PROCON-SP), respectively, in the amount of R\$23,568, offset by write-offs for payments/reversals in the period, through its subsidiary Comgás.

b. Judicial deposits

	Consolidated	
	06/30/2024	12/31/2023
Tax ⁽ⁱ⁾	120,226	18,814
Civil, environmental and regulatory	6,679	15,786
Labor	9,994	9,360
Total	136,899	43,960

(i) On January 31, 2024, the Company, through its subsidiary Comgás, made judicial deposits in the amount of R\$90,410 in an action to discuss the deductibility, from the IRPJ and CSLL calculation basis, of interest on arrears on tax debts.

Changes in provision for legal proceedings:

	Consolidated			
	Tax	Civil, environmental, and regulatory	Labor	Total
Balance as of December 31, 2023	16,437	29,484	17,597	63,518
Provisioned in the period	927	29,387	3,179	33,493
Write-offs by reversal / payment	(32)	(7,309)	(3,143)	(10,484)
Interest (i)	1,069	8,731	(1,052)	8,748
Balance as of June 30, 2024	18,401	60,293	16,581	95,275

(i) Includes interest by reversal.

a) Possible losses

The principal proceedings for which we deem the risk of loss as possible are described below:

	Consolidated	
	06/30/2024	12/31/2023
Tax	3,544,320	3,324,370
Civil, environmental and regulatory	137,005	207,084
Labor	42,163	43,869
Total	3,723,488	3,575,323

i) Taxes:

The main tax lawsuits, whose likelihood of loss is possible and, consequently, no provision was recognized in the interim financial statements, are as follows:

	Consolidated	
	06/30/2024	12/31/2023
IRPJ/CSLL ⁽ⁱ⁾	3,189,358	3,012,862
Reward Credit Compensation	126,656	112,973
Other	228,306	198,535
Total	3,544,320	3,324,370

(i) The Company, through its subsidiary Comgás, has infraction notices issued by the Brazilian Federal Revenue Service regarding the disallowance of amortization of goodwill expenses based on expectations of future profitability arising from corporate transactions.

Tax contingencies refer to the tax assessments of its subsidiaries, mainly at the Federal level, assessed as possible losses by legal advisors and management and, therefore, without constitution of a provision, as established in CPC 25 / IAS 37. Balance variations refer to refers to existing issues and the monetary restatement of said contingent liabilities.

ii) Civil, environmental and regulatory:

The entities are parties to a series of civil lawsuits related to (i) compensation for material and moral damages; (ii) termination of different types of contracts; and (iii) compliance with the terms of adjustment of conduct, among other issues.

iii) Labor:

The labor lawsuits refer to questioning in several claims requests related to the payment of: overtime and reflexes; additional for unhealthy work, additional for hazardous work; subsidiary/joint liability, among others.

27. Post-employment benefits

The assumptions that affect the statements of comprehensive income are reviewed annually. The plans and benefits disclosed on December 31, 2023 have not changed. For the period ended June 30, 2024, the movements in post-employment benefits are as follows:

	Consolidated
Balance as of 12/31/2023	442,164
Current service cost	35
Interest expense	21,636
Interest expense	(15,118)
Balance as of 06/30/2024	448,717

28. Shareholders' equity

a) Share capital

The Company's subscribed capital is R\$ 2,272,500, fully paid in, represented by 714,190 registered, book-entry shares with no par value, of which 628,488 are common shares, 30,853 are class A preferred shares and 54,849 are class B preferred shares. authorized social security may be increased up to the limit of R\$ 10,000,000.

Stockholders	Number of shares in June 30, 2024 and December 31, 2023							
	Common shares	%	Prefer shares - A	%	Prefer shares - B	%	Total	%
Cosan Dez Participações S.A.	628,488	100	—	—	—	—	628,488	88.00
Bloco Atmos	—	—	30,853	100	—	—	30,853	4.32
Bradesco Vida e Previdência S.A.	—	—	—	—	30,853	56,25	30,853	4.32
BC Gestão de Recursos Ltda	—	—	—	—	14,474	26,39	14,474	2.03
Prisma Capital Ltda	—	—	—	—	5,713	10,42	5,713	0.80
Núcleo Capital Ltda	—	—	—	—	3,809	6,94	3,809	0.53
Total	628,488	100	30,853	100	54,849	100	714,190	100

b) Dividends:

On March 27, 2024, the Board of Directors approved the payment of dividends for the 2023 financial year, in the amount of R\$1,500,000, the payment of which was completed on April 12, 2024.

c) Interest on equity payable:

There was no approval from the Board of Directors for the payment of interest on equity in the year ending June 30, 2024.

d) Movement of dividends and interest on equity payable:

	Parent Company	Consolidated
Balance as of 12/31/2023	526,060	569,956
Dividends deliberated in the previous year	973,940	984,821
Dividends and interest on equity paid	(1,500,000)	(1,513,261)
Others	—	2,076
Balance as of 06/30/2024	—	43,592

e) Other comprehensive results

	Note	12/31/2023	Comprehensive result	06/30/2024
Actuarial gains from defined benefit plan		(258,199)	(292)	(258,491)
Deferred tax on actuarial gains from defined benefit plan		87,786	—	87,786
Cash flow hedge accounting result	21.c	20,914	241,321	262,235
Income tax and social contribution on cash flow hedge accounting results	21.c	(7,111)	(82,049)	(89,160)
Exchange rate differences for converting operations abroad		(10)	(13,203)	(13,213)
		(156,620)	145,777	(10,843)
Attributable to:				
Controlling shareholders		(154,985)	145,920	(9,065)
Non-controlling shareholders		(1,635)	(143)	(1,778)

29. Net sales

The following is the breakdown of the revenue of the Company and its subsidiaries in the period:

	Note	Consolidated			
		2Q24	6Q23 (Restated) (i)	6M24	6M23 (Restated) (i)
Gross revenue from the sale of products and services		4,517,264	5,233,413	9,257,217	10,365,711
Gross revenue from electric energy		500,765	—	512,517	-
Gross revenue from sales of services		129,860	139,997	221,173	353,308
Construction revenue	18	381,153	391,712	701,184	694,620
Indirect taxes and other deductions		(1,126,732)	(1,140,044)	(2,154,614)	(2,266,730)
Net sales		4,402,310	4,625,078	8,537,477	9,146,909

(i) For further details see note 3.1.

30. Costs and expenses by nature

The expenses are presented in the statement of profit and loss by function. The reconciliation of income by nature / purpose are as following:

	Note	Parent Company				Consolidated			
		2Q24	2Q23	6M24	6M23	2Q24	2Q23 (Restated) ⁽ⁱ⁾	6M24	6M23 (Restated) ⁽ⁱ⁾
Cost of gas and transport		—	—	—	—	(2,827,752)	(3,008,998)	(5,571,285)	(6,078,475)
Construction cost	29	—	—	—	—	(381,153)	(391,712)	(701,184)	(694,620)
Depreciation and amortization		(1,275)	(844)	(2,431)	(1,693)	(254,833)	(212,700)	(505,251)	(419,557)
Expenses materials and services		(5,809)	(2,845)	(9,216)	(4,806)	(85,804)	(125,141)	(162,599)	(239,899)
Employee expenses		(26,333)	(27,291)	(52,842)	(56,985)	(118,667)	(112,608)	(230,379)	(212,834)
Other expenses		(5,704)	(5,646)	(11,218)	(11,253)	(70,960)	(28,711)	(144,395)	(51,910)
		(39,121)	(36,626)	(75,707)	(74,737)	(3,739,169)	(3,879,870)	(7,315,093)	(7,697,295)
Cost of goods sold and services rendered		—	—	—	—	(3,510,681)	(3,681,199)	(6,869,447)	(7,321,888)
Selling expenses		—	—	—	—	(43,065)	(41,379)	(86,391)	(80,285)
General and administrative expenses		(39,121)	(36,626)	(75,707)	(74,737)	(185,423)	(157,292)	(359,255)	(295,122)
		(39,121)	(36,626)	(75,707)	(74,737)	(3,739,169)	(3,879,870)	(7,315,093)	(7,697,295)

(i) For further details see note 3.1.

31. Other income (expenses), net

	Parent Company				Consolidated			
	2Q24	2Q23	6M24	6M23	2Q24	2Q23	6M24	6M23
Contractual agreement and others (i)	—	—	—	—	189,736	(34,193)	302,412	(34,193)
Reversal of other provisions (ii)	—	—	—	—	291,032	—	291,032	—
Result of disposals and write-offs of fixed assets, intangible assets and investments	—	—	—	(50)	(32,745)	(10,368)	(42,221)	(17,054)
Net effect of lawsuits, recoverable amounts and tax installments	—	—	—	—	(16,073)	(4,259)	(35,199)	(2,589)
Provision for inventory losses, and inventory losses	—	—	—	—	378	(1,484)	(24,860)	(5,468)
Others	—	5	(7)	5	(3,382)	(1,021)	(7,692)	2,271
	—	5	(7)	(45)	428,946	(51,325)	483,472	(57,033)

(i) Refers mainly to a commercial agreement with suppliers.

(ii) In the second quarter of 2024, the subsidiary Comgás reassessed and concluded, according to the criteria of CPC 25 / IAS 37, that there is currently no probable expectation of an outflow of resources for part of the amount then recorded in its balance sheet under the item "Other liabilities", thus proceeding with its reversal.

32. Finance results

Details of finance income and costs are as follows:

	Parent Company				Consolidated			
	2Q24	2Q23	6M24	6M23	2Q24	2Q23	6M24	6M23
Gross debt cost								
Interest and monetary variation	(105,575)	(14,490)	(176,917)	(29,023)	(314,654)	(107,527)	(567,089)	(498,737)
Net foreign exchange variation on debts	—	—	—	—	(241,867)	105,132	(301,048)	153,501
Financial result with derivatives and fair value	—	—	—	—	189,726	(263,370)	215,032	(193,396)
Amortization of borrowing costs	(697)	(95)	(1,159)	(189)	(1,199)	(632)	(2,685)	(1,264)
Guarantees and warranties	—	—	—	—	(3,313)	(3,810)	(6,497)	(7,475)
	(106,272)	(14,585)	(178,076)	(29,212)	(371,307)	(270,207)	(662,287)	(547,371)
Income from financial investments and exchange rate variation in cash and cash equivalents	49,469	15,066	72,769	23,071	160,789	151,961	294,592	283,246
	49,469	15,066	72,769	23,071	160,789	151,961	294,592	283,246
Cost of debt, net	(56,803)	481	(105,307)	(6,141)	(210,518)	(118,246)	(367,695)	(264,125)
Other charges and monetary variations								
Interest on other receivables	6,270	685	6,789	468	27,645	21,897	58,909	42,782
Interest capitalized on fixed assets and intangible	—	—	—	—	36,537	43,851	79,866	93,361
Update of other financial assets	—	—	—	—	(21,365)	(14,294)	(41,353)	(60,081)
Interest on leases	(285)	(247)	(583)	(502)	(38,685)	(1,411)	(75,047)	(2,978)
Interest on other obligations	(3)	(37)	(8)	(56)	8,041	(17,541)	(15,458)	(46,693)
Charges on provision for non-realization of the benefit of the federative pact ⁽ⁱⁱ⁾	—	—	—	—	(16,860)	(129,071)	(22,482)	(394,600)
Interest on sectoral assets and liabilities ⁽ⁱⁱⁱ⁾	—	—	—	—	(34,587)	(21,742)	(54,794)	(41,697)

Bank charges and other	1,376	(773)	(1,290)	(788)	7,099	(776)	4,861	(4,689)
Foreign exchange, net	(1)	(7)	1	(7)	(8,757)	2,385	(22,276)	(21,716)
	7,357	(379)	4,909	(885)	(40,932)	(116,702)	(87,774)	(436,311)
Financial result, net	(49,446)	102	(100,398)	(7,026)	(251,450)	(234,948)	(455,469)	(700,436)
Reconciliation								
Financial expenses	(107,903)	(16,411)	(183,837)	(33,361)	(486,016)	(309,703)	(889,584)	(1,069,290)
Financial income	58,458	16,520	83,438	26,342	294,755	230,609	541,697	430,465
Exchange variation	(1)	(7)	1	(7)	(241,691)	105,151	(301,483)	152,748
Net effect of derivatives	—	—	—	—	181,502	(261,005)	193,901	(214,359)
Financial result, net	(49,446)	102	(100,398)	(7,026)	(251,450)	(234,948)	(455,469)	(700,436)

(i) See information in the explanatory note 16 e 18.

(ii) The balance presented substantially refers to the amount of the federal pact benefit, as per explanatory note 25.a.

(iii) See information in the explanatory note 14.

33. Earnings per share

The following table presents the calculation of the result per share (in thousands of reais, except the values per share):

	2Q24	2Q23 (Restated) ⁽ⁱ⁾	6M24	6M23 (Restated) ⁽ⁱ⁾
Profit from continued operations attributable to ordinary equity holders – basic and diluted	560,150	277,227	841,379	(534,278)
Ordinary	492,932	243,960	740,414	(470,165)
Preference	67,218	33,267	100,965	(64,113)
Profit from discontinued operations attributable to share holders - basic	—	8,113	—	8,113
Ordinary	—	7,139	—	7,139
Preference	—	974	—	974
Dilution effect of stock option plan on the subsidiary:	—	(175)	—	—
Profit attributable to ordinary equity holders adjusted for the effect of dilution	560,150	277,052	841,379	(534,278)
Ordinary	492,932	243,806	740,414	(470,165)
Preference	67,218	33,246	100,965	(64,113)
Weighted average number of common shares outstanding - basic and diluted (in thousands of shares)	714,190	714,190	714,190	714,190
Ordinary	628,488	628,488	628,488	628,488
Preference	85,702	85,702	85,702	85,702
Earnings per share - continued operations				
Basic (in R\$)				
Ordinary	0.78432	0.38817	1.17809	(0.74809)
Preference	0.78432	0.38817	1.17809	(0.74809)
Diluted (in R\$)				
Ordinary	0.78432	0.38792	1.17809	(0.74809)
Preference	0.78432	0.38792	1.17809	(0.74809)
Earnings per share - discontinued operations				
Basic and diluted (in R\$)				
Ordinary	—	0.01136	—	0.01136
Preference	—	0.01136	—	0.01136

(i) For more details see note 15.

34. Share-based payment

The Company and its subsidiaries have granted a phantom share plan that provides for the granting of stock appreciation rights (“SARs”) and other cash-based awards to certain employees. SARs provide the opportunity to receive a cash payment equal to the fair market value of Compass common shares.

As of June 30, 2024, the Company had the following share-based payment details:

Award Type / Award Date	Company	Life expectancy (months)	Grants under plans	Exercised / Canceled / Transferred	Available	Fair value as of grant date - R\$
Share-based compensation plan (settled in cash)						
08/01/2021	Edge Comercialização	36	35,242	(28,922)	6,320	25.46
08/01/2021	Compass Gás e Energia	36	174,677	(22,296)	152,381	25.46
08/01/2021	TRSP	36	38,374	(7,999)	30,375	25.46
11/01/2021	Comgás	32	197,631	—	197,631	25.46
11/01/2021	Compass Gás e Energia	32	1,689,412	(82,506)	1,606,906	25.46
02/01/2022	Compass Gás e Energia	29	95,679	—	95,679	25.59
08/01/2022	Compass Gás e Energia	36	894,554	(69,853)	824,701	25.59
08/01/2022	Edge Comercialização	36	31,032	(25,531)	5,501	25.59
08/01/2022	TRSP	36	33,651	(5,120)	28,531	25.59
08/01/2023	Compass Gás e Energia	36	257,545	(12,550)	244,995	34.12
08/01/2023	Edge Comercialização	36	26,290	(16,740)	9,550	34.12
08/01/2023	TRSP	36	24,417	—	24,417	34.12
Total			3,498,504	(271,517)	3,226,987	
Total			3,498,504	(271,517)	3,226,987	

(i) Total shares corresponding to the proportional amount of dividends, interest on equity and reduction of equity eventually paid or credited by the Company to its shareholders between the grant date and the end of said vesting period.

i. Measurement of fair values

The weighted average fair value of the programs granted during the financial period ended June 30, 2024 principal assumptions used in applying the Black-Scholes model were as follows:

	Stock grant program					
	Compass Gás e Energia		Edge Comercialização		TRSP	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Key premises:						
Market price on the grant date	38.36	42.21	38.36	42.21	38.36	42.21
Interest rate	N/A	N/A	N/A	N/A	N/A	N/A
Dividend yield	N/A	N/A	N/A	N/A	N/A	N/A
Volatility	N/A	N/A	N/A	N/A	N/A	N/A

ii. Reconciliation of outstanding stock options

The movement in the number of outstanding awards is as follows:

	Stock grant program
Balance as of December 31, 2023	3,333,096
Granted	135,074
Exercised / canceled / other	(241,183)
Balance as of June 30, 2024	3,226,987

iii. Expense recognized in profit or loss

The share-based and cash-settled compensation expenses included in the income statement are shown below:

	Parent Company				Consolidated			
	3Q24	3Q23	6M24	6M23	3Q24	3Q23	6M24	6M23
Remuneration plan based on actions settled in cash	(10,004)	(13,100)	(18,330)	(26,187)	(11,164)	(15,260)	(19,125)	(29,361)
Stock grant programs	—	—	—	—	—	(418)	—	(836)
Total	(10,004)	(13,100)	(18,330)	(26,187)	(11,164)	(15,678)	(19,125)	(30,197)

35. Subsequent events

35.1 Increase in share capital Compass Dois Ltda.

On July 10, 2024, the Company approved the increase of the share capital of Compass Dois Ltda. in R\$400,000. From this amount R\$47,270 subscribed on the same date and the remaining amount must be contributed by December 2024.

35.2 Signing of share purchase agreement for Companhia Paranaense de Gás – Compagas

As disclosed to the market in a Material Fact dated July 10, 2024, the Company through its subsidiary Compass Dois Ltda. (“Compass Dois”) entered into a Share Purchase and Sale Agreement to acquire a 51% share and, consequently, control of Companhia Paranaense de Gás (“Compagas”).

Compagas is the distributor of piped natural gas in the State of Paraná and exclusively operates this service through a concession contract valid until June 2054. Its distribution network totals approximately 880 km of gas pipelines, serving more than 54 thousand customers in 16 municipalities, with a distributed volume of 821 thousand m³/day of natural gas.

The negotiated value for this acquisition is R\$906,000, which will be paid by 2026. On July 11, 2024, Compass Dois paid R\$47,270 as an advance.

The conclusion of the transaction is subject to compliance with certain conditions, which include, but are not limited to, observing the deadline for exercising the preemptive right of other Compagas shareholders and approval by the competent bodies.

35.3 Eleventh issue of debentures by the subsidiary Comgás

On July 16, 2024, the Board of Directors of the subsidiary Comgás approved the public offering of the 11th issue of simple debentures, under a firm placement guarantee regime, not convertible into shares, unsecured, in two series. The issuance will be in the total amount of R\$ 1,500,000, with semi-annual interest and a rate corresponding to (i) the Treasury's internal rate of return IPCA+ with Semiannual Interest (NTN-B), maturing on May 15, 2033, for 1st series debentures; and (ii) rate corresponding to the Treasury's internal rate of return IPCA+ with Semiannual Interest (NTN-B), maturing on May 15, 2035, plus a spread of 0.10% p.a., for 2nd series debentures. The debentures have a term of 10 years (1st series) and 15 years (2nd series) and the net resources obtained from the Issue will be allocated to "Comgás investment projects". For both series, derivative financial instruments (interest rate swaps) were contracted, for the 1st Series at a rate of 99.05% of the CDI and for the 2nd Series at a rate of 99.95% of the CDI.

35.4 Reduction of share capital Compass Um S.A.

On July 22, 2024, the deadline for creditors' opposition to the proposal to reduce the share capital of Compass Um S.A. ended, thus approving a reduction in the amount of R\$41,005, going from the current R\$957,005 to R\$916,000.

35.5 Compass and TRSP Commercial Notes

On July 25, 2024, TRSP raised through Commercial Notes subscribed by Compass Gás e Energia the amount of R\$750,000 with bullet remuneration equivalent to CDI + 1.2% p.a. and maturity on January 15, 2025. The contract was signed through the depositary Laqus Depositária de Valores Mobiliários S.A., following market conditions for the respective transaction. The resources obtained from the issue will be used to pay off short-term debt.

35.6 Dividend Deliberation Commit

On July 29, 2024, Commit's Board of Directors decided to distribute dividends from the balance of the special profit reserve in the amount of R\$770,716, which were paid on July 31, 2024.