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

# Neoenergia S.A.

Report on Review of Individual and Consolidated Interim Financial Information for the Three- and Six-month Periods Ended June 30, 2024

Deloitte Touche Tohmatsu Auditores Independentes Ltda.



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#### REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Management of Neoenergia S.A.

#### Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Neoenergia S.A. ("Company"), included in the Quarterly Financial Information Form - ITR for the quarter ended June 30, 2024, which comprises the statement of financial position as of June 30, 2024 and the related statements of income and of comprehensive income for the three- and six-month periods then ended, and statements of changes in shareholders' equity and of cash flows for the six-month period then ended, including the explanatory notes.

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

#### Scope of review

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

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

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the Quarterly Financial Information - ITR referred to above was not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34, applicable to the preparation of Quarterly Financial Information - ITR, and presented in accordance with the standards issued by the CVM.

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#### Other matters

#### Statements of added value

The interim financial information referred to above includes the individual and consolidated statements of added value (DVA) for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's Management and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the Quarterly Financial Information - ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are consistent with the criteria set forth in technical pronouncement CPC 09 (R1) - Statement of Added Value. Based on our review, nothing has come to our attention that causes us to believe that these statements of added value were not prepared, in all material respects, in accordance with the criteria set out in technical pronouncement CPC 09 (R1) and consistently with the individual and consolidated interim financial information taken as a whole.

#### Convenience translation

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

Rio de Janeiro, July 23, 2024

Delsite Touche Tokmatsu DELOITTE TOUCHE TOHMATSU

Auditores Independentes Ltda.

Furando de Souza Leite

**Engagement Partner** 



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HIGHLIGHTS (R\$ MN) 2Q24	2Q24	2Q23	Δ%	6M24	6M23	Δ%
Net Operating Revenue	10,983	10,534	4%	22,003	21,641	2%
Gross Margin	4,111	3,992	3%	8,768	8,752	0%
Operating Expenses	(1,053)	(1,014)	4%	(2,086)	(1,984)	5%
EBITDA	2,970	2,662	12%	6,477	6,282	3%
Financial Income (Loss)	(1,187)	(1,321)	(10%)	(2,480)	(2,593)	(4%)
Profit assigned to controlling shareholders	815	728	12%	1,942	1,943	(0%)
Financial Asset (Concession)	293	180	63%	711	829	(14%)
IFRS 15 + Corporate Operations	248	116	114%	519	478	9%
Adjusted EBITDA	2,429	2,366	3%	5,247	4,975	5%

OPERATING INDICATORS									
Total Inject Energy (GWh) (SIN + Isolated Systems + DG)	21,389	19,764	8.2%	43,553	40,194	8.4%			
Total Distributed Energy (captive + free market + DG)	18,990	17,572	8.1%	37,953	35,008	8.4%			
Number of Customers (thousand)	16,497	16,193	2%						

Financial Debt Indicators	2Q24	2023	Variation
Net Debt(1)/EBITDA(2)	3.27	3.17	0.10
Corporate Rating (S&P)	AAA	AAA	-

(1) Net Debt of cash and cash equivalents, short-term investments and securities. (2) EBITDA 12 months

# Adjusted EBITDA: R\$ 2.4 billion in the 2Q24 (+3% vs. 2Q23) and R\$ 5.2 billion in the 6M24 (+5% vs. 6M23).

- +8.2% growth of injected energy, including DG in the 2Q24 and 8.4% in the 6M24;
- Delivery of Itabapoana (Dec/18 auction) and Paraíso (Jun/22 auction) transmission lots with the release of 100% of RAP and partial delivery of Morro do Chapéu lot (Dec/20 auction) with the release of 47% of RAP and Estreito lot (Dec/21 auction) with the release of 33% of RAP;
- Operating expenses controlled: +4% in the 2Q24 and +5% in the 6M24;
- Profit of R\$ 815 million in the 2Q24,+12% vs. 2Q23, and R\$ 1.9 billion in the 6M24, in line with the 6M23;
- CAPEX of R\$ 4.2 billion in the 6M24, of which R\$ 2.4 billion in distribution;
- Net Debt/EBITDA of 3.27x in the 2Q24, vs. 3.17x in the 4Q23.

#### **2Q24 TELECONFERENCE**

Wednesday, July 24, 2024
Time: 10:00 (BRT) | 9:00 (ET)
(with simultaneous translation into English)

Access to Webcast: <a href="https://tenmeetings.com.br/ten-events/#/webinar?evento=Neoenergia2T24\_280">https://tenmeetings.com.br/ten-events/#/webinar?evento=Neoenergia2T24\_280</a>

NEOENERGIA S.A. DISCLOSES THE RESULTS FOR THE SECOND QUARTER AND THE 6 MONTHS OF 2024 (2Q24 AND 6M24) BASED ON MANAGEMENT ANALYSES THAT THE BOARD OF DIRECTORS UNDERSTANDS TO TRANSLATE THE COMPANY'S BUSINESS IN THE BEST MANNER AND RECONCILED WITH THE INTERNATIONAL FINANCIAL REPORTING STANDARDS – IFRS.

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#### 1. ECONOMIC-FINANCIAL PERFORMANCE

#### 1.1. Consolidated

CONSOLIDATED OTATEMENT OF INCOME (DAME)	2024	2Q23 -	Variation		()404	6M23	Varia	tion
CONSOLIDATED STATEMENT OF INCOME (R\$ MN)	2Q24		R\$	%	6M24	6M23	R\$	%
Net Operating Revenue (1)	10,983	10,534	449	4%	22,003	21,641	362	2%
Costs with Energy (2)	(7,165)	(6,722)	(443)	7%	(13,946)	(13,718)	(228)	2%
Gross Margin w/out Concession Financial Assets	3,818	3,812	6	0%	8,057	7,923	134	2%
Concession Financial Assets (VNR)	293	180	113	63%	711	829	(118)	(14%)
GROSS MARGIN	4,111	3,992	119	3%	8,768	8,752	16	0%
Operating Expenses	(1,053)	(1,014)	(39)	4%	(2,086)	(1,984)	(102)	5%
Provisions for Delinquency (PECLD)	(139)	(185)	46	(25%)	(297)	(361)	64	(18%)
(+) Equity Income / Corporate Operations	51	(131)	182	N/A	92	(125)	217	N/A
EBITDA	2,970	2,662	308	12%	6,477	6,282	195	3%
Depreciation	(696)	(626)	(70)	11%	(1,380)	(1,235)	(145)	12%
Financial Income (Loss)	(1,187)	(1,321)	134	(10%)	(2,480)	(2,593)	113	(4%)
IR/CS	(258)	31	(289)	N/A	(642)	(474)	(168)	35%
Minority shareholdings	(14)	(18)	4	(22%)	(33)	(37)	4	(11%)
NET INCOME	815	728	87	12%	1,942	1,943	(1)	(0%)

<sup>(1)</sup> Considers Construction Revenue

As expressed in Technical Guidance OCPC 08, the recognition and measurement of variations between non-manageable costs actually incurred concerning approved tariffs are always classified in the Operating Revenue line as Amounts Receivable/Returnable from Parcel A and Other Financial Items. Considering that a large part of Parcel A is recorded as energy costs, the isolated analysis of revenue and cost variations can lead to distortions in the interpretation of the results for the period. Therefore, the Company believes it is more appropriate to explain the variations in results based on Gross Margin.

Neoenergia ended the 2Q24 with Gross Margin excluding VNR of R\$ 3,818 million, in line with the 2Q23, impacted by the positive effects of: (i) increase in the customer base, (ii) higher volumes; (iii) Neoenergia Brasília's 2023 Tariff Adjustment, effective from October/23 (variation in parcel B: +7.14%); (iv) better results of wind and solar generation; and (v) consolidation of Dardanelos from September 2023. These effects were offset by the lower Transmission margin, due to the non-consolidation of the 8 assets of the operation with GIC, which started to be accounted for as equity income in the 4Q23, and Termopernambuco, impacted by the end of its energy sales contracts on 05/14/24, in addition to the Neoenergia Elektro Tariff Review in August 2023, with a variation in parcel B of -3.9% and the Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in April 2024, with a variation in parcel B of -4.82%, -4.40% and -5.63%, respectively.

Neoenergia ended the 6M24 with Gross Margin without VNR of R\$ 8,057 million (+2% vs. 6M23), impacted by the effects of: (i) increase in the customer base, (ii) higher volumes; (iii) Tariff Reviews of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation in parcel B +2.5% and +0.25%, respectively; (iv) Neoenergia Brasília's 2023 Tariff Adjustment, effective from October/23 (variation in parcel B: +7.14%); and (v) consolidation of Dardanelos from September 2023. These effects were mitigated by the lower Transmission margin, due to the non-consolidation of the 8 assets of the operation with GIC, which started to be accounted for as equity income in the 4Q23, and Termopernambuco, due to the end of its sales contracts on 05/14/24 and the worsened result of wind farms in the 6M24, in addition to the Tariff Review

<sup>(2)</sup> Considers Construction Costs

#### Results as of June 30, 2024 Disclosed on July 23, 2024



of Neoenergia Elektro in August 2023, with a variation in parcel B of -3.9% and Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in April 2024, variation in parcel B -4.82%, -4.40% and -5.63%, respectively. Gross margin was R\$ 4,111 million in the 2Q24 (+3% vs. 2Q23), driven by the higher VNR, given the higher IPCA in the period, and R\$ 8,768 million in the 6M24, in line with the 6M23. It should be noted that in the 6M23 the VNR was impacted by a positive one-off of R\$ 107 million at Neoenergia Coelba and R\$ 40 million at Neoenergia Cosern concerning the tariff reviews.

Operating expenses totaled R\$ 1,053 million in the 2Q24 (+4% vs. 2Q23) and R\$ 2,086 million in the 6M24 (+5% vs. 6M23), absorbing inflation and the increase in the number of customers, confirming cost discipline.

PECLD was R\$ 139 million in the 2Q24 (-25% vs. 2Q23), and R\$ 297 million in the 6M24 (-18% vs. 6M23), due to better collection performance.

Under Equity Income/Corporate Operations in the 2Q24, R\$ 51 million were recorded, of which: R\$ 49 million referred to the equity income of transmission assets in partnership with GIC and R\$ 2 million for the results of the Corumbá plant. In the year-to-date, R\$ 92 million were recorded, of which: R\$ 86 million referred to the equity income of transmission assets in partnership with GIC and R\$ 6 million for the results of the Corumbá plant. It is worth remembering that in 2023, -R\$ 137 million was recorded in the 2Q23 in adjustment to fair value concerning the corporate operation of the transmission companies within the scope of the sale of 50% of the assets to GIC.

As a result of the effects presented, EBITDA was R\$ 2,970 million in the 2Q24, +12% vs. 2Q23 and R\$ 6,477 million in the 6M24, +3% vs. 6M23. Adjusted EBITDA, excluding VNR, IFRS and Corporate Operations, was R\$ 2,429 million in the 2Q24 (+3% vs. 2Q23) and R\$ 5,247 million in the 6M24 (+5% vs. 6M23).

The Consolidated Financial Result was -R\$ 1,187 million in the 2Q24 (+R\$ 134 million vs. 2Q23) and -R\$ 2,480 million in the 6M24 (+R\$ 113 million vs. 6M23), due to the positive impact of the reduction in CDI and IPCA, which offset the increase in the average debt balance, due to funding for transmission and distribution Capex.

The IR/CS item for the quarter was -R\$ 258 million, vs. +R\$ 31 million in the 2Q23, and in the year-to-date it was -R\$ 642 million, vs. -R\$ 474 million in 6M23. The 2Q23 was specifically positively impacted by the increase in the percentage of the incentivized activity that impacts exploration profit, which is the basis for determining the benefit.

Net profit ended the quarter at R\$ 815 million (+12% vs. 2Q23) and the semester at R\$ 1,942 million, in line with the 6M23.



#### 1.2. Networks

The result of the Network business contemplates the performance of both distributors and transmission assets.

NETWORKS STATEMENT OF INCOME (DAME)	0004	2027	Variat	tion	()40.4	()407	Variation	on
NETWORKS STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%
NetRevenue	10,550	10,181	369	4%	21,239	20,941	298	1%
Costs with energy	(7,259)	(6,919)	(340)	5%	(14,250)	(14,090)	(160)	1%
Gross Margin w/out Concession Financial Assets	3,291	3,262	29	1%	6,989	6,851	138	2%
Concession Financial Assets (VNR)	293	180	113	63%	<i>7</i> 11	829	(118)	(14%)
Gross Margin	3,584	3,442	142	4%	7,700	7,680	20	0%
Operating Expenses	(853)	(831)	(22)	3%	(1,697)	(1,638)	(59)	4%
Provisions for Delinquency (PECLD)	(138)	(185)	47	(25%)	(296)	(361)	65	(18%)
(+) Equity Income / Corporate Operations	49	(137)	186	N/A	86	(137)	223	N/A
EBITDA	2,642	2,289	353	15%	5,793	5,544	249	4%
Depreciation	(512)	(470)	(42)	9%	(1,014)	(941)	(73)	8%
Financial Income (Loss)	(1,105)	(1,148)	43	(4%)	(2,267)	(2,250)	(17)	1%
IRCS	(238)	62	(300)	N/A	(565)	(384)	(181)	47%
NET INCOME	787	733	54	<b>7</b> %	1,947	1,969	(22)	(1%)

The Networks business ended the 2Q24 with Gross Margin excluding VNR of R\$ 3,291 million, in line with the 2Q23, impacted by the positive effects of: (i) increase in the customer base, (ii) higher volumes; and (iii) Neoenergia Brasília's 2023 Tariff Adjustment, effective from October/23 (variation in parcel B: +7.14%). These effects were offset by the lower Transmission margin due to the non-consolidation of the 8 assets of the operation with GIC, which started to be accounted for as equity income in the 4Q23, in addition to the Neoenergia Elektro Tariff Review of August 2023, with a variation in parcel B of -3.9% and the Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in April 2024, with a variation in parcel B of -4.82%, -4.40% and -5.63%, respectively.

In the year-to-date, Gross Margin excluding VNR was R\$ 6,989 million (+2% vs. 6M23), impacted by the effects of: (i) increase in the customer base, (ii) higher volumes; (iii) Tariff Reviews of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation in parcel B +2.5% and +0.25%, respectively; and (iv) Neoenergia Brasília's 2023 Tariff Adjustment, effective from October/23 (variation in parcel B: +7.14%). These effects were mitigated by the lower Transmission margin, due to the non-consolidation of the 8 assets of the operation with GIC, which started to be accounted for as equity income in the 4Q23, in addition to the Neoenergia Elektro Tariff Review in August 2023, with a variation in parcel B of -3.9% and the Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in April 2024, with a variation of parcel B -4.82%, -4.40% and -5.63%, respectively. Gross margin was R\$ 3,584 million in the 2Q24 (+4% vs. 2Q23), driven by the higher VNR, given the higher IPCA in the period, and R\$ 7,700 million in the 6M24, in line with the 6M23. It should be noted that in the 6M23 the VNR was impacted by a positive one-off of R\$ 107 million at Neoenergia Coelba and R\$ 40 million at Neoenergia Cosern related to tariff reviews.

Operating expenses totaled R\$ 853 million in the 2Q24 (+3% vs. 2Q23) and R\$ 1,697 million in the 6M24 (+4% vs. 6M23), absorbing inflation and the increase in the number of customers, confirming cost discipline.

PECLD was R\$ 138 million in the 2Q24 (-25% vs. 2Q23), and R\$ 296 million in the 6M24 (-18% vs. 6M23), due to better collection performance.

Under the Equity Income/Corporate Operations item, R\$ 49 million were recorded in the 2Q24 and R\$ 86 million in the 6M24 relating to the equity income of transmission assets in partnership with GIC. It is worth remembering that in 2023,



-R\$ 137 million was recorded in the 2Q23 in adjustment to fair value relating to the corporate operation of the transmission companies, within the scope of the sale of 50% of the assets to GIC.

As a result of the effects presented, EBITDA was R\$ 2,642 million in the 2Q24, +15% vs. 2Q23 and R\$ 5,793 million in the 6M24, +4% vs. 6M23. Adjusted EBITDA, without VNR, IFRS and Corporate Operations, amounted to R\$ 2,101 million in the 2Q24 (+5% vs. 2Q23) and R\$ 4,563 million in the 6M24 (+8% vs. 6M23).

The Consolidated Financial Result was -R\$ 1,105 million in the 2Q24 (+R\$ 43 million vs. 2Q23) and -R\$ 2,267 million in the 6M24 (-R\$ 17 million vs. 6M23), due to the positive impact of the reduction in CDI and IPCA, which partially offset the increase in the average debt balance, due to funding for transmission and distribution Capex.

The IR/CS item for the quarter was -R\$ 238 million, vs. +R\$ 62 million in the 2Q23 and in the year-to-date it was -R\$ 565 million, vs. -R\$ 384 million in the 6M23. The 2Q23 was specifically positively impacted by the increase in the percentage of the incentivized activity that impacts exploration profit, which is the basis for determining the benefit.

Net profit ended the quarter at R\$ 787 million (+7% vs. 2Q23) and the semester at R\$ 1,947 million, in line with the 6M23.

O (LTD ANION (COLON) (DANION)	2024	2027	Variation		()40.4	6M23	Variation	
S/ITRANSMISSION (R\$MN)	2Q24	2Q23	R\$	%	6M24	oM25	R\$	%
Net Revenue	1,361	1,297	64	5%	2,420	2,533	(113)	(4%)
Cosntruction Costs	(1,038)	(882)	(156)	18%	(1,765)	(1,617)	(148)	9%
Gross Margin	323	415	(92)	(22%)	655	916	(261)	(28%)
Operating Expenses	(37)	(59)	22	(37%)	(83)	(96)	13	(14%)
Provisions for Delinquency (PECLD)	(2)	-	(2)	-	(4)	-	(4)	-
(+) Equity Income / Corporate Operations	49	(137)	186	N/A	86	(137)	223	N/A
EBITDA	333	219	114	<b>52</b> %	654	683	(29)	(4%)
Depreciation	(1)	(1)	-	-	(3)	(3)	-	-
Financial Income (Loss)	(158)	(148)	(10)	7%	(311)	(276)	(35)	13%
IR CS	(34)	(59)	25	(42%)	(71)	(166)	95	(57%)
NET INCOME	140	11	129	1173%	269	238	31	13%
IFRS15	237	253	(16)	(6%)	506	615	(110)	(18%)

The transmission assets presented a Gross Margin of R\$ 323 million in the 2Q24 (-22% vs. 2Q23) and R\$ 655 million in the 6M24 (-28% vs. 6M23), impacted by the non-consolidation of assets in partnership with GIC, which started to be accounted for as equity income in the 4Q23.

Operating expenses totaled R\$ 37 million in the 2Q24 (-37% vs. 2Q23) and R\$ 83 million in the 6M24 (-14% vs. 6M23) for the same reason mentioned above.

The Equity Income/Corporate Operations item recorded R\$ 49 million in the 2Q24 and R\$ 86 million in the 6M24, referring to transmission assets in partnership with GIC that began to be accounted for as equity income in the 4Q23. It is worth remembering that in the 2Q23, -R\$ 137 million in fair value adjustments were recorded relating to the corporate operation of the transmission companies within the scope of the sale of 50% of the assets to GIC.

As a result of the effects presented, transmission EBITDA ended the quarter at R\$ 333 million (+52% vs. 2Q23) and the semester at R\$ 654 million (-4% vs. 6M23), impacted by the non-consolidation of assets in partnership with GIC in 2024.

The transmission business had a profit of R\$ 140 million in the 2Q24 (+R\$ 129 million vs. 2Q23) and R\$ 269 million in the 6M24 (+R\$ 31 million vs. 6M23).



#### 1.2.1. NEOENERGIA COELBA

OTATEMENT OF INCOME (DAMA)	0004	2027	Variat	ion	()404	()407	Variation	
STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%
Net Revenue	3,593	3,433	160	5%	7,343	7,074	269	4%
Costs with Energy	(2,244)	(2,114)	(130)	6%	(4,455)	(4,361)	(94)	2%
Gross Margin w/out Concession Financial Assets	1,349	1,319	30	2%	2,888	2,713	175	6%
Concession Financial Assets (VNR)	154	100	54	54%	375	468	(93)	(20%)
Gross Margin	1,503	1,419	84	6%	3,263	3,181	82	3%
Operating Expenses	(365)	(328)	(37)	11%	(737)	(664)	(73)	11%
Provisions for Delinquency (PECLD)	(43)	(87)	44	(51%)	(96)	(141)	45	(32%)
EBITDA	1,095	1,004	91	<b>9</b> %	2,430	2,376	54	2%
Depreciation	(227)	(209)	(18)	9%	(449)	(413)	(36)	9%
Financial Income (Loss)	(424)	(448)	24	(5%)	(883)	(894)	11	(1%)
IR CS	(99)	83	(182)	N/A	(213)	(69)	(144)	209%
NET INCOME	345	430	(85)	(20%)	885	1,000	(115)	(12%)

Neoenergia Coelba presented gross margin without VNR of R\$ 1,349 million in the 2Q24 (+2% vs. 2Q23) positively impacted by higher volumes and negatively impacted by the variation in parcel B of -4.8% in April/24. In the 6M24, gross margin without VNR was R\$ 2,888 million (+6% vs. 6M23), due to the variation in parcel B of +2.5% in April/23 and higher volumes, partially offset by the variation in parcel B of -4.8% in the April/24 adjustment.

Gross margin was R\$ 1,503 million in the 2Q24 (+6% vs. 2Q23), driven by the higher VNR, given the higher IPCA in the period, and R\$ 3,263 million in the 6M24 (+3% vs. 6M23), due to a tariff-review related positive one-off of R\$107 million in the 6M23.

Operating expenses amounted to R\$ 365 million in the 2Q24 (+11% vs. 2Q23) and R\$ 737 million in the 6M24 (+11% vs. 6M23), mainly due to the intensification of actions to fight delinquency and emergency services due to the rain in its concession area, which have now returned to normal.

In the quarter, PECLD totaled R\$ 43 million (-51% vs. 2Q23) and in the 6M24 it recorded R\$ 96 million (-32% vs. 6M23) due to successful negotiations with large clients and the negative impact of Chapter 11 filed by large clients in the 2Q23. Likewise, when we analyzed the delinquency indicator (PECLD/Gross Revenue) in the 2Q24, it ended at 1.16%, below the regulatory limit of 1.23%.

As a result of the abovementioned variations, EBITDA was R\$ 1,095 million in the quarter (+9% vs. 2Q23) and R\$ 2,430 million in the 6M24 (+2% vs. 6M23). Adjusted EBITDA (ex-VNR) in the 2Q24 was R\$ 941 million (+4% vs. 2Q23) and in the 6M24 it was R\$ 2,055 million (+8% vs. 6M23), reflecting better market conditions and good operational performance.

The Financial Result was -R\$ 424 million in the 2Q24 (vs. -R\$ 448 million in the 2Q23) and -R\$ 883 million in the 6M24 (vs. -R\$ 894 million in 6M23), due to the reduction in debt charges.

The IR/CS item for the quarter was -R\$ 99 million, vs. +R\$ 83 million in the 2Q23 and in the year-to-date it was -R\$ 213 million, vs. -R\$ 69 million in the 6M23. The 2Q23 was specifically positively impacted by the increase in the percentage of the incentivized activity that impacts exploration profit, which is the basis for determining the benefit.

Net Profit was R\$ 345 million in the 2Q24, -20% vs. 2Q23 and R\$ 885 million in the 6M24, -12% vs. 6M23.



#### 1.2.2. NEOENERGIA PERNAMBUCO

CTATEMENT OF INCOME (DAME)	2024	2027	Variat	ion	(1404	(MO7	Variat	ion
STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%
Net Revenue	1,867	1,993	(126)	(6%)	3,943	4,065	(122)	(3%)
Costs with Energy	(1,343)	(1,441)	98	(7%)	(2,822)	(2,966)	144	(5%)
Gross Margin w/out Concession Financial Assets	524	552	(28)	(5%)	1,121	1,099	22	2%
Concession Financial Assets (VNR)	47	30	17	57%	121	126	(5)	(4%)
Gross Margin	571	582	(11)	(2%)	1,242	1,225	17	1%
Operating Expenses	(213)	(184)	(29)	16%	(403)	(353)	(50)	14%
Provisions for Delinquency (PECLD)	(57)	(64)	7	(11%)	(110)	(134)	24	(18%)
EBITDA	301	334	(33)	(10%)	729	738	(9)	(1%)
Depreciation	(104)	(96)	(8)	8%	(207)	(193)	(14)	7%
Financial Income (Loss)	(248)	(278)	30	(11%)	(499)	(523)	24	(5%)
IRCS	17	17	-	-	(6)	(4)	(2)	50%
NET INCOME	(34)	(23)	(11)	48%	17	18	(1)	(6%)

Neoenergia Pernambuco presented gross margin, excluding VNR, of R\$ 524 million in the 2Q24 (-5% vs. 2Q23) negatively impacted by the variation in parcel B of -4.4% in April/24 and R\$ 1,121 million in the 6M24, in line with the 6M23. Gross margin was R\$ 571 million in the 2Q24 (-2% vs. 2Q23) and R\$ 1,242 million in the 6M24 (+1% vs. 6M23).

Operating expenses in the 2Q24 were R\$ 213 million (+16% vs. 2Q23) and R\$ 403 million in the 6M24 (+14% vs. 6M23), explained by inflation, in addition to the one-off increase in collection actions.

In the 2Q24, PECLD totaled R\$ 57 million, (-11% vs. 2Q23) and R\$ 110 million in the 6M24 (-18% vs. 6M23), reflecting the intensification of the disconnections and the collection plan.

As a result of the abovementioned variations, EBITDA in the quarter was R\$ 301 million (-10% vs. 2Q23) and R\$ 729 million in the 6M24 (-1% vs. 6M23). Additionally, Adjusted EBITDA (ex-VNR) in the 2Q24 was R\$ 254 million (-16% vs. 2Q23) and R\$ 608 million in the 6M24 (-1% vs. 6M23).

The Financial Result was -R\$ 248 million in the 2Q24 (vs. -R\$ 278 million in 2Q23) and R\$ 499 million in the 6M24 (vs. -R\$ 523 million in 6M23), due to the reduction in debt charges.

Net Loss was R\$ 34 million in the 2Q24 and Net Profit was R\$ 17 million in the 6M24 (-6% vs. 6M23).



#### 1.2.3. NEOENERGIA COSERN

OTATEMENT OF INCOME (DAMA)	0004	2027	Variat	ion	()404	6M23	Variation	
STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%
Net Revenue	848	807	41	5%	1,717	1,677	40	2%
Costs with Energy	(546)	(521)	(25)	5%	(1,076)	(1,099)	23	(2%)
Gross Margin w/out Concession Financial Assets	302	286	16	6%	641	578	63	11%
Concession Financial Assets (VNR)	32	18	14	78%	77	110	(33)	(30%)
Gross Margin	334	304	30	10%	718	688	30	4%
Operating Expenses	(67)	(63)	(4)	6%	(122)	(126)	4	(3%)
Provisions for Delinquency (PECLD)	(3)	4	(7)	N/A	(9)	2	(11)	N/A
EBITDA	264	245	19	8%	587	564	23	4%
Depreciation	(45)	(41)	(4)	10%	(86)	(81)	(5)	6%
Financial Income (Loss)	(60)	(69)	9	(13%)	(135)	(144)	9	(6%)
IR CS	(29)	39	(68)	N/A	(64)	(5)	(59)	1180%
NET INCOME	130	174	(44)	(25%)	302	334	(32)	(10%)

Neoenergia Cosern ended the 2Q24 with Gross Margin, excluding VNR, of R\$ 302 million (+6% vs. 2Q23) positively impacted by higher volumes and negatively impacted by the variation in parcel B of -5.6% in April/24. In the 6M24, gross margin without VNR was R\$ 641 million (+11% vs. 6M23), impacted by the variation in parcel B of +0.25% of the April/23 tariff review and higher volumes, partially offset by the variation of parcel B of -5.6% in the April/24 adjustment. Gross margin was R\$ 334 million in the 2Q24 (+10% vs. 2Q23) and R\$ 718 million in the 6M24 (+4% vs. 6M23), driven by higher IPCA in the period. It is worthy of mention that in the 1Q23 the VNR was impacted by a positive tariff-review related a one-off of R\$ 40 million.

Operating expenses amounted to R\$ 67 million in the 2Q24 (+6% vs. 2Q23) and R\$ 122 million in the 6M24 (-3% vs. 6M23), absorbing inflation and customer base growth.

PECLD totaled R\$ 3 million in the 2Q24 (-R\$ 7 million vs. 2Q23) and R\$ 9 million in the 6M24 (-R\$ 11 million vs. 6M23). When analyzing the delinquency indicator (PECLD/Gross Revenue), the quarter ended at 0.32%, below the regulatory limit of 0.51%.

As a result of the abovementioned variations, EBITDA in the 2Q24 was R\$ 264 million (+8% vs. 2Q23) and in the semester it was R\$ 587 million (+4% vs. 6M23). Adjusted EBITDA (ex-VNR) in the 2Q24 was R\$ 232 million (+2% vs. 2Q23) and R\$ 510 million in the 6M24 (+12% vs. 6M23), as a result of better market conditions and good operational performance.

The Financial Result was -R\$ 60 million in the 2Q24 (vs. -R\$ 69 million in 2Q23) and -R\$ 135 million in the 6M24 (vs. -R\$ 144 million in 6M23), due to the reduction in debt charges.

The IR/CS item for the quarter was -R\$ 29 million (vs. +R\$ 39 million in the 2Q23) and in the year-to-date the amount was -R\$ 64 million (vs. -R\$ 5 million in 6M23). The 2Q23 was specifically positively impacted by the increase in the percentage of the incentivized activity that impacts exploration profit, which is the basis for calculating the benefit.

Net Profit was R\$ 130 million in the 2Q24 (-25% vs. 2Q23) and R\$ 302 million in the 6M24 (-10% vs. 6M23).



#### 1.2.4. NEOENERGIA ELEKTRO

	2024	2Q23 -	Variat	ion	(M24	(M27	Variation	
STATEMENT OF INCOME (R\$MN)	2Q24	20,23	R\$	%	6M24	6M23	R\$	%
Net Revenue	2,085	1,886	199	11%	4,240	4,024	216	5%
Costs with Energy	(1,391)	(1,273)	(118)	9%	(2,787)	(2,646)	(141)	5%
Gross Margin w/out Concession Financial Assets	694	613	81	13%	1,453	1,378	75	5%
Concession Financial Assets (VNR)	56	30	26	87%	131	118	13	11%
Gross Margin	750	643	107	17%	1,584	1,496	88	<b>6</b> %
Operating Expenses	(152)	(152)	-	-	(307)	(295)	(12)	4%
Provisions for Delinquency (PECLD)	(26)	(29)	3	(10%)	(58)	(65)	7	(11%)
EBITDA	572	462	110	24%	1,219	1,136	83	<b>7</b> %
Depreciation	(97)	(89)	(8)	9%	(189)	(179)	(10)	6%
Financial Income (Loss)	(159)	(153)	(6)	4%	(321)	(310)	(11)	4%
IRCS	(98)	(41)	(57)	139%	(218)	(185)	(33)	18%
NET INCOME	218	179	39	22%	491	462	29	<b>6</b> %

Neoenergia Elektro presented gross margin excluding VNR of R\$ 694 million in the 2Q24 ( $\pm$ 13% vs. 2Q23) and R\$ 1,453 million in the 6M24 ( $\pm$ 5% vs. 6M23) positively impacted by higher volumes and negatively impacted by the variation in parcel B of -3.9% of the August/23 tariff review. Gross margin was R\$ 750 million in the 2Q24 ( $\pm$ 17% vs. 2Q23) and R\$ 1,584 million in the 6M24 ( $\pm$ 6% vs. 6M23), driven by the higher VNR, given the higher IPCA in the period.

Operating expenses totaled R\$ 152 million in the 2Q24, in line with the 2Q23, and R\$ 307 million in the 6M24 (+4% vs. 6M23), absorbing inflation and the greater number of customers.

In the quarter, PECLD totaled R\$ 26 million (-10% vs. 2Q23) and in the 6M24 it recorded R\$ 58 million (-11% vs. 6M23), due to successful negotiations with large clients and the negative impact of chapter 11 filed by two large customers in the 1Q23, adding R\$ 14.3 million to PECLD in the 6M23. When we analyzed the delinquency indicator (PECLD/Gross Revenue) in the 2Q24, it ended at 0.88%, below that of 1.03% observed in the 2Q23.

As a result of the abovementioned variations, EBITDA was R\$ 572 million in the quarter (+24% vs. 2Q23) and R\$ 1,219 million in the 6M24 (+7% vs. 6M23). Adjusted EBITDA (ex-VNR) in the 2Q24 was R\$ 516 million (+19% vs. 2Q23) and in the 6M24 it was R\$ 1,088 million (+7% vs. 6M23), reflecting better market conditions and good operational performance.

The Financial Result was -R\$ 159 million in the 2Q24 (vs. -R\$ 153 million in 2Q23) and -R\$ 321 million in the 6M24 (vs. -R\$ 310 million in 6M23), due to the higher average debt balance.

Net Profit was R\$ 218 million in the 2Q24, +22% vs. 2Q23 and R\$ 491 million in the 6M24, +6% vs. 6M23.



#### 1.2.5. NEOENERGIA BRASÍLIA

OT A TEMENT OF INCOME (DAMAI)	0004	0007	Variat	ion	()40.4	()407	Variat	ion
STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23 -	R\$	%	6M24	6M23	R\$	%
Net Revenue	820	771	49	6%	1,619	1,584	35	2%
Costs with Energy	(696)	(687)	(9)	1%	(1,346)	(1,400)	54	(4%)
Gross Margin w/out Concession Financial Assets	124	84	40	48%	273	184	89	48%
Concession Financial Assets (VNR)	3	1	2	200%	7	6	1	17%
Gross Margin	127	85	42	49%	280	190	90	47%
Operating Expenses	(46)	(54)	8	(15%)	(91)	(124)	33	(27%)
Provisions for Delinquency (PECLD)	(8)	(9)	1	(11%)	(21)	(22)	1	(5%)
EBITDA	73	22	51	232%	168	44	124	282%
Depreciation	(38)	(36)	(2)	6%	(81)	(74)	(7)	9%
Financial Income (Loss)	(56)	(51)	(5)	10%	(117)	(100)	(17)	17%
IRCS	4	20	(16)	(80%)	5	40	(35)	(88%)
NET INCOME	(17)	(45)	28	(62%)	(25)	(90)	65	(72%)

Neoenergia Brasília presented a gross margin of R\$ 127 million in the 2Q24 (+49% vs. 2Q23) and R\$ 280 million in the 6M24 (+47% vs. 6M23), due to higher volumes and the lower impact of over contracting (R\$ 6 million in the 2Q24 vs. R\$ 39 million in the 2Q23 | R\$ 22 million in the 6M24 vs. 86 million in the 6M23).

Operating expenses amounted to R\$ 46 million in the 2Q24 (-15% vs. 2Q23) and R\$ 91 million in the 6M24 (-27% vs. 6M23), explained by efficiency gains due to the insourcing of labor. The quarter was impacted by the effect of +R\$ 8 million from land and vehicle sales.

In the quarter, PECLD was R\$ 8 million (-11% vs. 2Q23) and in the year-to-date it was R\$ 21 million (-5% vs. 6M23).

EBITDA was R\$ 73 million in the quarter (+232% vs. 2Q23) and R\$ 168 million in the semester (+282% vs. 6M23). Adjusted EBITDA (ex-VNR) was R\$ 70 million in the 2Q24 (+233% vs. 2Q23) and R\$ 161 million in the 6M24 (+324% vs. 6M23).

The Financial Result was -R\$ 56 million in the 2Q24 (vs. -R\$ 51 million in 2Q23) and -R\$ 117 million in the 6M24 (vs. -R\$ 100 million in 6M23), due to the greater adjustment of sector financial liabilities.

As a result of the variations above, Neoenergia Brasília recorded a loss of R\$ 17 million in the 2Q24, vs. R\$45 million in the 2Q23 and R\$ 25 million in the 6M24 vs. R\$ 90 million in the 6M23.



#### 1.3. Generation and Customers

The result of the Generation and Customers business includes the performance of the Neoenergia Group's wind farms, solar parks, hydroelectric plants, thermal plant and trade company.

GENERATION AND CUSTOMERS STATEMENT	2024	2027	Vai	iation	6M24	6M23	Vari	ation
OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	0M24	01423	R\$	%
NetRevenue	1,035	1,252	(217)	(17%)	2,252	2,490	(238)	(10%)
Costs with Energy	(504)	(687)	183	(27%)	(1,175)	(1,393)	218	(16%)
GROSS MARGIN	531	565	(34)	(6%)	1,077	1,097	(20)	(2%)
Operating Expenses	(132)	(124)	(8)	6%	(254)	(236)	(18)	8%
Provisions for Delinquency (PECLD)	(1)	-	(1)	-	(1)	-	(1)	-
(+) Equity Income / Corporate Operations	2	6	(4)	(67%)	6	12	(6)	(50%)
EBITDA	400	447	(47)	(11%)	828	873	(45)	(5%)
Depreciation	(122)	(114)	(8)	7%	(244)	(210)	(34)	16%
Financial Income (Loss)	(48)	(79)	31	(39%)	(112)	(162)	50	(31%)
IR/CS	(30)	(31)	1	(3%)	(92)	(90)	(2)	2%
NET INCOME	200	223	(23)	(10%)	380	411	(31)	(8%)

LINARIA DI ANTO CTATEMENT CE INCOME (PANAI)	2024	0007	Varia	tion	()40.4	()407	Varia	tion
HYDRO PLANTS STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%
Netrevenue	206	147	59	40%	419	308	111	36%
Costs with Energy	(36)	(21)	(15)	71%	(74)	(48)	(26)	54%
GROSS MARGIN	170	126	44	35%	345	260	85	33%
Operating Expenses	(31)	(30)	(1)	3%	(64)	(58)	(6)	10%
(+) Equity Income / Corporate Operations	2	6	(4)	(67%)	6	12	(6)	(50%)
EBITDA	141	102	39	38%	287	214	73	34%
Depreciation	(27)	(19)	(8)	42%	(54)	(38)	(16)	42%
Financial Income (Loss)	(9)	(13)	4	(31%)	(16)	(30)	14	(47%)
IR/CS	(6)	(4)	(2)	50%	(31)	(23)	(8)	35%
NET INCOME (LOSS)	99	66	33	50%	186	123	63	51%

WIND FARMOOTATEMENT OF INCOME (DA MAI)	2024	2007	Varia	tion	()40.4	(1407	Variat	riation	
WIND FARMS STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%	
Net revenue	299	301	(2)	(1%)	538	587	(49)	(8%)	
Costs with Energy	(53)	(62)	9	(15%)	(131)	(147)	16	(11%)	
GROSS MARGIN	246	239	7	3%	407	440	(33)	(8%)	
Operating Expenses	(60)	(52)	(8)	15%	(110)	(102)	(8)	8%	
EBITDA	186	187	(1)	(1%)	297	338	(41)	(12%)	
Depreciation	(73)	(73)	-	-	(146)	(135)	(11)	8%	
Financial Income (Loss)	(42)	(56)	14	(25%)	(98)	(113)	15	(13%)	
IR/CS	(18)	(17)	(1)	6%	(35)	(36)	1	(3%)	
NET INCOME	53	41	12	29%	18	54	(36)	(67%)	



COLAD FARMO CTATEMENT OF INCOME (DAME)	2024	2Q23	Varia	tion	()40.4	(1407	Varia	tion
SOLAR FARMS STATEMENT OF INCOME (R\$ MN)	2Q24	20/23	R\$	%	6M24	6M23	R\$	%
Netrevenue	15	16	(1)	(6%)	29	30	(1)	(3%)
Costs with Energy	(2)	(5)	3	(60%)	(4)	(9)	5	(56%)
GROSS MARGIN	13	11	2	18%	25	21	4	19%
Operating Expenses	(1)	(2)	1	(50%)	(1)	(2)	1	(50%)
EBITDA	12	9	3	33%	24	19	5	26%
Depreciation	(4)	(4)	-	-	(8)	(8)	-	-
Financial Income (Loss)	-	(1)	1	-	-	(2)	2	-
IR/CS	(1)	(1)	-	-	(2)	(1)	(1)	100%
NET INCOME	7	3	4	133%	14	8	6	75%

TERMOPERNAMBUCO STATEMENT OF INCOME	0004	2007	Varia	tion	()40.4	(1407	Variat	ion
(R\$ MN)	2Q24	2Q23 -	R\$	%	6M24	6M23 -	R\$	%
Net Revenue	191	417	(226)	(54%)	605	822	(217)	(26%)
Costs with Energy	(115)	(250)	135	(54%)	(356)	(490)	134	(27%)
Gross Margin	76	167	(91)	(54%)	249	332	(83)	(25%)
Operating Expenses	(21)	(21)	-	-	(40)	(42)	2	(5%)
EBITDA	55	146	(91)	(62%)	209	290	(81)	(28%)
Depreciation	(17)	(17)	-	-	(34)	(28)	(6)	21%
Financial Income (Loss)	3	(11)	14	N/A	1	(19)	20	N/A
IR CS	(3)	(7)	4	(57%)	(20)	(26)	6	(23%)
NET INCOME	38	111	(73)	(66%)	156	217	(61)	(28%)

COMEDO CTATEMENT OF INCOME (DAMA)	2024	2027	Vari	ation	()404	(1407	Varia	tion
COMERC. STATEMENT OF INCOME (R\$ MN)	2Q24	2Q23	R\$	%	6M24	6M23	R\$	%
Net Revenue	318	369	(51)	(14%)	655	736	(81)	(11%)
Costs with Energy	(294)	(345)	51	(15%)	(606)	(692)	86	(12%)
Gross Margin	24	24	-	-	49	44	5	11%
Operating Expenses	(19)	(19)	-	-	(38)	(32)	(6)	19%
Provisions for Delinquency (PECLD)	(1)	-	(1)	-	(1)	-	(1)	-
EBITDA	4	5	(1)	(20%)	10	12	(2)	(17%)
Depreciation	(1)	(1)	-	-	(2)	(1)	(1)	100%
Financial Income (Loss)	-	2	(2)	(100%)	1	2	(1)	(50%)
IRCS	(2)	(2)	-	-	(4)	(4)	-	-
NET INCOME	1	4	(3)	(75%)	5	9	(4)	(44%)

The Generation and Customers business showed a gross margin of R\$ 531 million in the 2Q24 (-6% vs. 2Q23) and R\$ 1,077 million in the 6M24 (-2% vs. 6M23), impacted by the worsened result in Termopernambuco due to the end of its energy sales and gas purchase contracts on 05/14/2024, being partially offset by the consolidation of Dardanelos as from September 2023 and better performance in the quarter in solar and wind generation, due to the complete entry into operation of the Oitis Wind Complex.

Operating expenses totaled R\$ 132 million in the 2Q24 (+6% vs. 2Q23) and R\$ 254 million in the 6M24 (+8% vs. 6M23), mainly due to higher expenses with O&M in wind farms, due to the ending of the guarantees of the Chafariz Wind Complex.



As a result of these variations, EBITDA totaled R\$ 400 million in the 2Q24 (-11% vs. 2Q23) and R\$ 828 million in the 6M24 (-5% vs. 6M23).

The financial result was -R\$ 48 million in the 2Q24 (vs. -R\$ 79 million in 2Q23) and -R\$ 112 million in the 6M24 (vs. -R\$ 162 million in the 6M23), reflecting the positive result of Termopernambuco due to the settlement of the Company's 8<sup>th</sup> debenture issue in April/24, which represented its entire gross debt, in addition to the reduction in hydro and wind debt charges, due to the reduction of the CDI in the period.

Net profit was R\$ 200 million in the 2Q24 (-10% vs. 2Q23) and R\$ 380 million in the 6M24 (-8% vs. 6M23), also impacted by the worse result of Termopernambuco due to the termination of its energy sale and gas purchasing contracts on 05/14/2024.

#### 2. EBITDA

In compliance with CVM Resolution No. 156/22, we display in the table below the reconciliation of EBITDA (acronym for Profit Before Interest, Taxes, Depreciation and Amortization, EBITDA) and, we add that the calculations shown are in line with the criteria of that same resolution:

EDITO A (DØ MAI)	2024	2027	Variat	tion	6M24	6M23 -	Variat	ion
EBITDA (R\$MN)	2Q24	2Q23	R\$	%	OP124	OM23 -	R\$	%
Net Income for the Period (A)	815	728	87	12%	1,942	1,943	(1)	(0%)
Profit assigned to minority shareholders (B)	(14)	(18)	4	(22%)	(33)	(37)	4	(11%)
Financial Expenses (C)	(1,256)	(1,175)	(81)	7%	(2,563)	(2,569)	6	(0%)
Financial Revenues (D)	297	260	37	14%	592	604	(12)	(2%)
Other net financial income (loss) (E)	(228)	(406)	178	(44%)	(509)	(628)	119	(19%)
Income tax and social contribution (F)	(258)	31	(289)	(932%)	(642)	(474)	(168)	35%
Depreciation and amortization (G)	(696)	(626)	(70)	11%	(1,380)	(1,235)	(145)	12%
EBITDA = (A-(B+C+D+E+F+G))	2,970	2,662	308	12%	6,477	6,282	195	3%
Financial Asset (Concession) (H)	293	180	113	63%	711	829	(118)	(14%)
IFRS 15 (I)	237	253	(16)	(6%)	506	615	(109)	(18%)
Corporate Operations (J)	11	(137)	148	(108%)	13	(137)	150	(109%)
Adjusted EBITDA = (EBITDA -(H+I+J))	2,429	2,366	63	3%	5,247	4,975	272	5%



#### 3. FINANCIAL RESULT

NET FINANCIAL INCOME (R\$ MN)	2Q24	2Q23	Varia	tion	6M24	6M23	Variation	
NET FINANCIAL INCOME (R\$ PIN)	20(24	20,23	R\$	%	01124	01123	R\$	%
Revenue from financial investments	214	195	19	10%	423	398	25	6%
Charges, monetary and exchange variations and debt derivative financial Instruments	(1,271)	(1,404)	133	(9%)	(2,664)	(2,846)	182	(6%)
Other financial income (loss) not related to debt	(130)	(112)	(18)	16%	(239)	(145)	(94)	65%
Interest, commissions and arrears interest	82	77	5	6%	169	159	10	6%
Monetary and exchange variations - other	(9)	(68)	59	(87%)	(12)	13	(25)	N/A
Adjustment to provision for contingencies / judicial deposits	(50)	(34)	(16)	47%	(88)	(81)	(7)	9%
Adjustment to sector financial assets / liabilities	(38)	(69)	31	(45%)	(83)	(31)	(52)	168%
Post-employment liabilities	(23)	(19)	(4)	21%	(47)	(42)	(5)	12%
Other net financial revenues (expenses)	(92)	1	(93)	N/A	(178)	(163)	(15)	9%
Total	(1,187)	(1,321)	134	(10%)	(2,480)	(2,593)	113	(4%)

The Consolidated Financial Result was -R\$ 1,187 million in the 2Q24 (+R\$ 134 million vs. 2Q23) and -R\$ 2,480 million in the 6M24 (+R\$ 113 million vs. 6M23), due to the positive impact of the reduction of the CDI and the IPCA, which offset the increase in the average debt balance, due to funding used in the transmission and distribution Capex.

#### 4. INVESTMENTS

Neoenergia Capex ended the 6M24 at R\$ 4.2 billion, as shown below:

CAPEX Neoenergia (R\$ million)	2Q24	2Q23	Δ%	6M24	6M23	Δ%
Networks	2,260	2,017	12%	4,105	3,995	3%
Distributors	1,243	1,134	10%	2,360	2,374	(1%)
Transmission Lines	1,017	883	15%	1,745	1,621	8%
Generation and Customers	37	143	(74%)	54	286	(81%)
Hydroelectric plants	11	10	2%	14	16	(6%)
Wind Farms	18	126	(85%)	27	257	(89%)
Solar	5	0	860%	5	2	129%
Termopernambuco	1	5	(71%)	3	10	(72%)
Customers	2	1	178%	5	2	182%
Other	3	2	44%	(0)	9	(101%)
TOTAL	2,300	2,161	<b>6</b> %	4,159	4,290	(3%)

Note: Does not consider financial adjustments and capitalized accruals



#### 4.1. Networks

#### 4.1.1. Distribution

In the 6M24, distributors' Capex was R\$ 2.4 billion, of which R\$ 1.7 billion was allocated to network expansion. Below is a table with the breakdown of Capex by distributor.

INVESTMENTS MADE	Meoenergia Meoenergia	Neoenergia ( Ne	eoenergia ((() Ne		eoenergia Isilia	CONS	OLIDATED	
(amounts in R\$MN)			2Q24			2Q24	2Q24 6M24	
Network Expansion	(507)	(106)	(58)	(244)	(19)	(934)	(1,668)	67%
Program Luz para Todos	(120)	<b>F</b>	-	-	-	(120)	(201)	
New Connections	(246)	(77)	(33)	(93)	(9)	(458)	(894)	
New SEs and RD's	(140)	(30)	(25)	(64)	(9)	(269)	(485)	
ECV Commitment	(O)	(O)	-	(86)	-	(87)	(87)	
Assets Renewal	(91)	(46)	(21)	8	(17)	(167)	(399)	<b>17%</b>
Network Improvement	(29)	(12)	(8)	10	(4)	(42)	(110)	5%
Losses and Default	(22)	(24)	(5)	(28)	(5)	(84)	(125)	5%
Other	(45)	(12)	(7)	18	(33)	(78)	(144)	6%
Movement of Material (Inventory x Works)	19	(20)	(12)	5	(12)	(21)	(48)	
=)GrossInvestment	(674)	(220)	(110)	(231)	(90)	(1,326)	(2,493)	
GRANTS	35	5	1	13	8	62	85	
=)NetInvestment	(639)	(215)	(110)	(218)	(82)	(1,264)	(2,408)	
Movement of Material (Inventory x Works)	(19)	20	12	(5)	12	21	48	
=)CAPEX	(658)	(195)	(98)	(223)	(70)	(1,243)	(2,360)	
Regulatory Annuity Basis	(45)	(12)	(7)	18	(33)	(78)	(144)	6%
Regulatory Remuneration Basis	(649)	(188)	(91)	(255)	(44)	(1,227)	(2,301)	94%

#### 4.1.2. Transmission Lines

In the 6M24, Capex of the transmission assets arrived at R\$ 1.7 billion, 8% higher than in the 6M23, entirely used for the construction of lines and substations on the lots acquired in the auctions.

#### 4.2. Generation and Customers

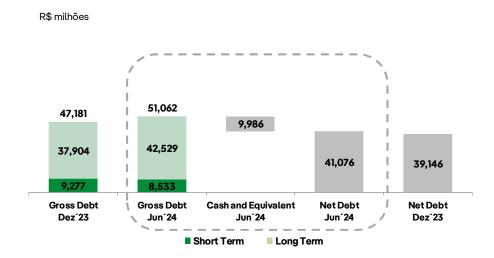
Investments made in Generation and Customers amounted to R\$ 54 million in the 6M24, used for the maintenance of wind farms and solar and hydroelectric plants. We point out that in the 6M23 the wind farm Capex were essentially related to the construction of the Oitis Complex.

#### 5. INDEBTEDNESS

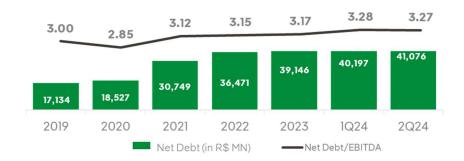
#### 5.1. Debt situation and Financial Leverage

In June 2024, Neoenergia's consolidated net debt, including cash, cash equivalents and marketable securities reached R\$ 41,076 million (gross debt of R\$ 51,062 million), showing a growth of 5% (R\$ 1,930 million) compared to December 2023, mainly explained by the actual CAPEX of network projects. Regarding the segregation of the debt balance, Neoenergia has 83% of the debt accounted for in the long term and 17% in the short term.





The financial indicator Total Net Debt/EBITDA increased from 3.17x in December 2023 to 3.27x in June 2024.



#### 5.2. Debt amortization schedule

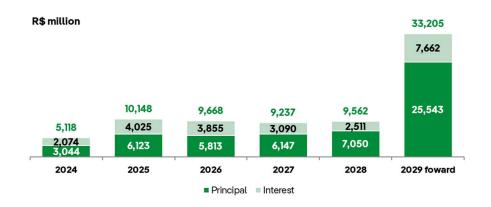
The Company seeks to align the structure of its debt with the financial cycle of its business, observing the peculiarities of each company and the characteristics of its concessions and authorizations. Aiming for efficiency by reducing the cost of debt and lengthening its amortization profile, the Company actively manages its financial liabilities in order to avoid concentration of debt maturities.

The amounts due in the coming years are not concentrated in any specific period, being consistent with volumes due in recent years.

In 2024, the largest amortizations refer to Neoenergia Coelba in the estimated amount of R\$ 925 million, Neoenergia Alto Paranaíba in the amount of R\$ 550 million, Neoenergia Morro do Chapéu in the estimated amount of R\$ 500 million, and Neoenergia Pernambuco with an estimated value of R\$ 474 million. The sum of the salaries of these distributors and transmission lines is equivalent to 80% of the consolidated volume to be amortized in this period.

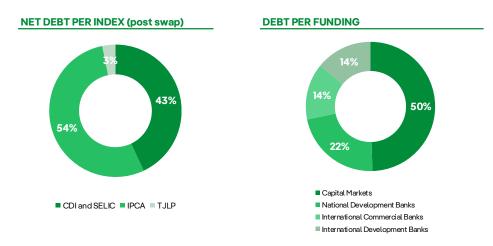
Neoenergia's average debt term in June 2024 was 5.56 years (vs. 5.20 years in December 2023). The chart below shows the schedule of debt principal and interest maturities, using market forward curves for indexes and currencies linked to the debt in force at the end of 2Q24.





#### 5.3. Debt Profile

The charts below show the debt balance segregated by funding source and indexer. The average cost of consolidated debt in June 2024 was 10.8% (vs. 11.8% in December 2023), explained by the reduction in the Selic and IPCA.



In the 2Q24 we funded a total of R\$ 6,650 million. We point out the debt disbursement lines that follow:

- i. Release of the 13th Debenture Issue of Neoenergia Elektro, worth R\$ 1.2 billion with a term of up to 10 years;
- ii. Release of the 1st Debenture Issue of Neoenergia Alto Paranaíba, in the amount of R\$ 1.1 billion and a term of up to 14 years;
- iii. Release of the 18<sup>th</sup> Debenture Issue of Neoenergia Coelba, in the amount of R\$ 1 billion and a term of up to 10 years;
- iv. Release of the 2<sup>nd</sup> Debenture Issue of Neoenergia Alto Paranaíba, in the amount of R\$ 1 billion and a term of up to 14 years;
- v. Release of the 12<sup>th</sup> Debenture Issue of Neoenergia Cosern, in the amount of R\$ 650 million and a term of up to 10 years;
- vi. Disbursement of line 4131 with HSBC for Neoenergia Morro do Chapéu (R\$ 500 million) and Neoenergia Lagoa dos Patos (R\$ 350 million) with a term of 1 year;
- vii. Disbursement of BNDES financing for Neoenergia Morro do Chapéu (R\$ 450 million) within a period of up to 24 years;



viii. Disbursement of line 4131 with Santander for Neoenergia Coelba (R\$ 200 million) and for Neoenergia Elektro (R\$ 200 million) with a term of 3 years;

#### 6. RECONCILIATION NOTE

Neoenergia displays the results for the 2Q24 and 6M24 based on managerial analyzes that management understand to best translate the company's business, reconciled with international standards for interim financial statements (International Financial Reporting Standards – IFRS).

#### 6.1. Managerial Result Reconciliation

	Curre	ent Year	Previo	ous Year	
Calculation Memory (CONSOLIDATED)	2Q24	6M24	2Q23	6M23	Corresponding Explanatory Notes
(+) Net Revenue	11,482	23,106	10,902	22,828	Incoment Statement
(-) Estimated Replacement Value of Concession	(293)	(711)	(180)	(829)	Note 6
(-) Other revenues	(260)	(473)	(174)	(373)	Note 6
(+) Gain/Loss on RAP	9	(7)	(57)	(72)	Note 6.3
(+) Revenue from Operation and Maintenance	42	83	38	76	Note 6.3
(+) Photovoltaic Operations	1	1	2	4	Note 6.3
(+) Other revenues - Other revenues	2	4	3	7	Note 6.3
= Net Operating REVENUE	10,983	22,003	10,534	21,641	
(+) Costs with electric energy	(4,832)	(9,612)	(4,624)	(9,389)	Incoment Statement
( + ) Fuel for energy production	(44)	(168)	(121)	(240)	Note 9
(+) Construction costs	(2,287)	(4,162)	(1,975)	(4,082)	Incoment Statement
(+)Operações fotovoltaicas	(2)	(4)	(2)	(7)	Note 9
= Energy costs	(7,165)	(13,946)	(6,722)	(13,718)	
(+) Estimated replacement value of concession	293	<i>7</i> 11	180	829	Note 6
= GROSS MARGIN	4,111	8,768	3,992	8,752	
(+)Operating costs	(1,396)	(2,805)	(1,297)	(2,526)	Incoment Statement
(+) Sales expenses	(43)	(118)	(82)	(161)	Incoment Statement
(+) Other general and administrative revenues/expenses	(562)	(1,107)	(572)	(1,137)	Incoment Statement
(-) Fuel for energy production	44	168	121	240	Note 9
( - ) Operações fotovoltaicas	2	4	2	7	Note 9
(-) Depreciation	696	1,380	626	1,235	Note 9
(+)Other revenues	260	473	174	373	Note 6
( - ) Gain/Loss on RAP	(9)	7	57	72	Note 6.3
( - ) Revenue from operation and maintenance	(42)	(83)	(38)	(76)	Note 6.3
( - ) Photovoltaic Operations	(1)	(1)	(2)	(4)	Note 6.3
( - ) Other revenues - Other revenues	(2)	(4)	(3)	(7)	Note 6.3
= Operating Expenses (PMSO)	(1,053)	(2,086)	(1,014)	(1,984)	
( + ) Provisions for Delinquency (PECLD)	(139)	(297)	(185)	(361)	Incoment Statement
( + ) Equity Income / ( - ) Fair value Adjustment - Investment	51	92	(131)	(125)	Incoment Statement
EBITDA	2,970	6,477	2,662	6,282	
( + ) Depreciation and Amortization	(696)	(1,380)	(626)	(1,235)	Note 9
( + ) Financial Income/Loss	(1,187)	(2,480)	(1,321)	(2,593)	Incoment Statement
(+)IR/CS	(258)	(642)	31	(474)	Incoment Statement
( + ) Minority shareholders	(14)	(33)	(18)	(37)	Incoment Statement
NET INCOME	815	1,942	728	1,943	Incoment Statement



#### 6.2. Reconciliation of Generation and Customers Business (Note 5.1)

		ation and Custo	mers	Gene	ation and Custo	mers	Gener	ation and Custo	omers	Gener	ation and Custo	mers
SEGMENT STATEMENT OF INCOME (R\$ MN)	Renewables <sup>1</sup>	Liberalized <sup>2</sup>	6M24	Renewables <sup>1</sup>	Liberalized <sup>2</sup>	6M23	Renewables <sup>1</sup>	Liberalized²	2Q24	Renewables <sup>1</sup>	Liberalized <sup>2</sup>	2Q23
Net Operating Revenue, adjusted	986	1,229	2,215	925	1,538	2,463	520	496	1,016	464	761	1,225
Cost of Services	(209)	(966)	(1,175)	(204)	(1,189)	(1,393)	(91)	(413)	(504)	(88)	(599)	(687
GROSS MARGIN	777	263	1,040	721	349	1,070	429	83	512	376	162	538
Operating Expenses	(175)	(42)	(217)	(162)	(47)	(209)	(91)	(22)	(113)	(84)	(13)	(97
Expected credit losses	-	(1)	(1)	-	-	-	-	(1)	(1)	-	-	-
( + ) Equity Accounting / Fair value Adjustment	6	-	6	12	-	12	2	-	2	6	-	6
EBITDA	608	220	828	571	302	873	340	60	400	298	149	447
( + ) Depreciation and Amortization	(208)	(36)	(244)	(181)	(29)	(210)	(104)	(18)	(122)	(96)	(18)	(114
( + ) Financial result, net	(114)	2	(112)	(145)	(17)	(162)	(51)	3	(48)	(70)	(9)	(79
( + ) Income taxes	(68)	(24)	(92)	(60)	(30)	(90)	(25)	(5)	(30)	(22)	(9)	(31
NET INCOME	218	162	380	185	226	411	160	40	200	110	113	22

<sup>&</sup>lt;sup>1</sup> Hydro, Solar and Wind <sup>2</sup> Termopernambuco, NC Energia and Neoserv



DISCLAIMER

This document was prepared by NEOENERGIA S.A. with a view at indicating the general situation and progress of the Company's business. The document is a property of NEOENERGIA and should not be used for any purpose without prior written consent of NEONERGIA.

The information contained in this document reflects current conditions and our view to date and is subject to change. The document contains statements that represent NEOENERGIA expectations and projections about future events, which the Company cannot guarantee will materialize, since they involve a number of risks and uncertainties and may have results or consequences other than those discussed and anticipated herein.

All relevant information regarding the period and used by the Management in the running of the Company is evidenced in this document and in the Financial Statements.

Further information about the Company can be obtained on the Reference Form available on CVM website and on the Neoenergia Group Investor Relations website (ri.neoenergia.com).



# Consolidated Financial Statements

June 30, 2024

## Summary

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# STATEMENT OF INCOME For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais, except for earnings per share)



	Notes				Consolidated				Parent Company
			nonth period ended		nth period ended		onth period ended		onth period ended
		06/30/2024	06/30/2023 <sup>(1)</sup>	06/30/2024	06/30/2023 <sup>(1)</sup>	06/30/2024	06/30/2023 <sup>(1)</sup>	06/30/2024	06/30/2023 <sup>(1)</sup>
Operating income, net	6	11,482	10,902	23,106	22,828	2	1	2	1
Costs Energy costs Construction	7	<b>(8,515)</b> (4,832)	<b>(7,896)</b> (4,624)	<b>(16,579)</b> (9,612)	<b>(15,997)</b> (9,389)	<del>-</del> -	<del>-</del> -	- -	-
costs Operating	8	(2,287)	(1,975)	(4,162)	(4,082)	-	-	-	-
costs	9	(1,396)	(1,297)	(2,805)	(2,526)	-	-	-	-
Gross profit		2,967	3,006	6,527	6,831	2	1	2	1
Expected credit loss Sales	13.2	(139)	(185)	(297)	(361)	-	-	-	-
expenses Other	9	(43)	(82)	(118)	(161)	-	-	-	-
general and administrative revenues			(572)	(1,107)	(1,137)	(78)	(77)	(152)	(141)
(expenses) Fair value	9	(562)							
adjustment - Impairment Equity in income (losses)	16	27	(132)	64	(132)	27	(105)	64	(93)
of subsidiaries	16	24	1	28	7	895	1,001	2,131	2,356
Operating income		2,274	2,036	5,097	5,047	846	820	2,045	2,123
Financial income									
(expenses) Financial	10	(1,187)	(1,321)	(2,480)	(2,593)	(34)	(93)	(102)	(180)
income		297	260	592	604	112	98	214	193

Financial expenses Other financial		(1,256)	(1,175)	(2,563)	(2,569)	(90)	(120)	(188)	(229)
income (expenses), net		(228)	(406)	(509)	(628)	(56)	(71)	(128)	(144)
Income before taxes		1,087	715	2,617	2,454	812	727	1,943	1,943
Income taxes Current Deferred	11.1.1	<b>(258)</b> (119) (139)	<b>31</b> 121 (90)	<b>(642)</b> (354) (288)	<b>(474)</b> (108) (366)	<b>2</b> 2	- - -	- - -	- - -
Net income for the period		829	746	1,975	1,980	814	727	1,943	1,943
Attributable to: Controlling interest		815	728	1,942	1,943	814	727	1,943	1,943
Non- controlling interest		14	18	33	37	-	-	-	-
Basic and diluted earnings per share – R\$:	23.2	0.67	0.60	1.60	1.60	0.67	0.60	1.60	1.60

<sup>(1)</sup> Retrospective resubmission through reclassification. The comparative information is being retrospectively resubmitted as detailed in note 3.

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

#### STATEMENT OF COMPREHENSIVE INCOME For the six-month period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



	Three-mont	th period ended	Six-mont	Consolidated	Three-month	period ended		arent Company h period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Net income for the period	829	746	1.975	1.980	814	727	1.943	1.943
Other comprehensive income								
Items that will not be classified to profit or loss:								
Obligations with benefits to employees	60	(504)	59	(504)	-	-	-	-
Cash flow hedge Deferred taxes over comprehensive	-	(39)	(1)	(38)	-	-	-	-
income	(21)	184	(20)	184	-	-	-	-
Equity in income (losses) of subsidiaries	-	-	-	-	40	(356)	38	(355)
Sum of the items that will not be classified to profit or loss	39	(359)	38	(358)	40	(356)	38	(355)
Items that will be classified to profit or loss:								
Cash flow hedge	(6)	(121)	(21)	(69)	(3)	(77)	(27)	(62)
Deferred taxes over comprehensive income	3	15	(2)	2	-	-	-	-
Equity in income (losses) of subsidiaries	-	-	-	-	(1)	(29)	4	(5)
Sum of the items that will be classified to profit or loss	(3)	(106)	(23)	(67)	(4)	(106)	(23)	(67)
Other comprehensive income for the period, net of taxes	36	(465)	15	(425)	36	(462)	15	(422)
Comprehensive income for the period	865	281	1,990	1,555	850	265	1,958	1,521
Attributable to:								
Controlling interest	851	265	1,957	1,520	850	265	1,958	1,521
Non-controlling interest	14	16	33	35	-	-	-	-

#### STATEMENT OF CASH FLOWS

# For the six-month period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



		Consolidated		Parent Company
_	06/30/2024	06/30/2023 <sup>(1)</sup>	06/30/2024	06/30/2023 <sup>(1)</sup>
Cash flow from operating activities  Net income for the period	1075	1000	1047	1047
Adjusted by:	1,975	1,980	1,943	1,943
Depreciation and amortization	1,407	1,254	5	5
Writtle-off of non-current assets	66	54	-	-
Equity in income (losses) of subsidiaries	(28)	(7)	(2,131)	(2,356)
Fair value adjustment - Impairment	(64)	132	(64)	93
Income taxes	642	474	(04)	75
Financial income (expenses), net	2,480	2,593	102	180
Concession's estimated replacement value	(711)	(829)	-	-
Changes in working capital:	(711)	(027)		
Trade accounts and other receivables	203	(58)	_	_
Public service concession (Contract assets - transmission)	(2,207)	(2,383)	_	_
Suppliers, accounts payable to contractors and agreement				
contracts	(657)	(830)	(77)	(85)
Wages, employment benefits and charges payable, net	(234)	(227)	-	(7)
Sectoral financial assets and liabilities, net (Portion A and ot	793	16	_	-
Other recoverable (payable) taxes and sectoral charges, net	52	62	(21)	(28)
Provisions, net of judicial deposits	(213)	(69)	-	-
Other assets and liabilities, net	(623)	13	225	266
Cash flow from operating activities	2,881	2,175	(18)	11
Dividends and interest on own capital received	74	15	1,556	932
Payment of debt charges	(1,625)	(1,558)	(128)	(141)
Derivative financial instruments paid, net	(497)	(638)	(99)	(139)
Income from financial investments	423	398	47	27
Payment of interest - Leases	(14)	(14)	-	
Income taxes paid	(170)	(264)		_
Cash flow generated by (used in) operating activities	1,072	114	1,358	690
Cash flow from investing activities	1,072		1,000	- 0,0
Cash reclassification from non-current assets held for sale	_	(261)	_	_
Acquisition of fixed and intangible assets	(76)	(285)	(2)	(9)
Capital increase in investees	(56)	(27)	(1,134)	(797)
Capital reduction in investees	27	( <i>/</i>	27	-
Public service concession (Contract assets - distribution)	(2,483)	(2,603)	-	_
Investments in securities and marketable securities	(222)	(247)	_	(9)
Redemption of securities and marketable securities	238	242	_	-
Loan contract received (invested)	-		(331)	83
Cash flow generated by (used in) investing activities	(2,572)	(3,181)	(1,440)	(732)
Cash flow from financing activities	(2,0,2)	(0,101)	(1,110)	(/02/
Funds raised through loans and financing	8,900	5,073	_	_
Payment of fundraising costs	(142)	(26)	_	_
Amortization of principal from loans and financing	(5,411)	(2,550)	(59)	(57)
Collateral deposits	(3)	(39)	(37)	(0.7)
Public Service Concessions obligations	135	140	_	_
Payment of principal – leases	(27)	(26)	_	_
Derivative financial instruments received (paid), net	(27)	(6)		_
Dividends and interest on own capital paid to non-controllin		(0)		
interest	(15)	(6)	_	_
Repurchase of treasury shares	(.0)	(39)	_	(39)
Cash flow generated by (used in) financing activities	3,437	2,521	(59)	(96)
Increase (decrease) in cash and cash equivalents for the	0,107	2,021	(0)	(70)
period	1,937	(546)	(141)	(138)
Cash and cash equivalents at the beginning of the period	7,448	6,802	1,145	777
Cash and cash equivalents at the end of the period	9,385	6,256	1,004	639
Non-cash transactions:	,	, , , , ,	,	
Interest and financial charges capitalized to fixed and				
intangible assets	37	36	-	-
Lease contracts – IFRS 16	34	30	-	-
Addition and updating of capitalized provisions	213	62	-	-
Addition of special obligations	33	20	-	-
Suppliers and accounts payable to contractors (Investment)	7	-	-	-

 $<sup>(1) \,</sup> Retrospective \, resubmission \, through \, reclassification. \, The \, comparative \, information \, is \, being \, retrospectively \, resubmitted \, as \, detailed \, in \, note \, 3.$ 

#### STATEMENT OF FINANCIAL POSITION

### For the six-month period ended June 30, 2024 and 2023





			Consolidated		Parent Company
		06/30/2024	06/30/2023	06/30/2024	06/30/202
Asset					
Current					
Cash and cash equivalents	12	9,385	7,448	1,004	1,14
Trade accounts receivable and others	13	9,201	9,266	-	
Securities and marketable securities		54	74	-	
Derivative financial instruments	20.3	500	284	-	
Recoverable income taxes		400	402	239	290
Other recoverable taxes		1,207	2,098	1	
Dividends and interest on own capital receivable		28	61	1,397	669
Sectoral financial asset (Portion A and others)	14	351	324	, -	
Public Service Concession (Contract asset)	15.2	844	688	-	
Other current assets		1,950	1,432	426	6
		23,920	22,077	3,067	2,170
Non-current assets held for sale	16.3	1,055	1,048	322	26
otal current assets		24,975	23,125	3,389	2,43
Non-current					
Trade accounts receivable and others	13	415	382	-	
Securities and marketable securities		547	513	115	10
Derivative financial instruments	20.3	497	347	97	
Recoverable income taxes		337	702	-	
Other recoverable taxes		3,081	2,489	-	
Deferred income taxes	11.1.2	921	885	-	
Judicial deposits	21.1	1,695	1,448	69	6
Public Service Concession (Financial asset)	15.1	30,232	28,113	-	
Public Service Concession (Contract asset)	15.2	15,307	12,465	-	
Other non-current assets		81	95	12	1
Investments in subsidiaries, associates and joint ventures	16	1,995	1,984	34,497	33,56
Right of use		185	178	, -	•
Property, Plant & Equipment ("PP&E")	17	12,295	12,487	33	3.
Intangible assets	18	13,166	13,899	5	
otal non-current assets		80,754	75,987	34,828	33,79
otal assets		105,729	99,112	38,217	36.232

#### STATEMENT OF FINANCIAL POSITION

#### For the six-month period ended June 30, 2024 and 2023

(Amounts expressed in millions of Reais)



				Consolidated		Parent Company
Suppliers, accounts payable to contractors and agreement contracts   19		Notes	06/30/2024	03/12/2023	06/30/2024	03/12/2023
Suppliers, accounts payable to contractors and agreement contracts   19	Liability					
Loans and financing   20.2   8,79    8,95    20.4   216   216   228   238   242   261	Current					
Lease liabilities			,			162
Derivative financial instruments	9	20.2	8,791	8,951	204	216
Mages, employment benefits and charges payable   23   596   854   20   20   20   20   20   20   20   2					-	-
Payable income taxes	Derivative financial instruments	20.3	242	610	108	110
Cher taxes and sectoral charges payable   1,219   1,559   64   120   1	Wages, employment benefits and charges payable	23	596	854	20	20
Sectoral Financial Liability (Portion A and others)         14         1,053         450	Payable income taxes		117	92	-	-
Reimbursement to consumers - Federal taxes   11.3	Other taxes and sectoral charges payable		1,219	1,559	64	126
Dividends and interest on own capital   1865   773   736   755     Provisions and other obligations   21   523   378       Cither current liabilities   1,254   1,247   217   1,254     Liabilities directly associated to non-current assets held for sale   733   782       Total current   1,366   20,917   1,634   1,515     Liabilities directly associated to non-current assets held for sale   733   782       Total current   20,002   2,699   1,634   1,515     Liabilities directly associated to non-current assets held for sale   733   782   -     Total current   20,002   2,699   1,634   1,515     Total current   20,002   2,699   1,634   1,515     Total current   20,002   2,699   1,634   1,515     Total current   20,002   2,388   3,6932   4,681   4,284     Lease liabilities   151   1,57   -     Lease liabilities   1,51   1,57   -     Derivative financial instruments   20,3   708   1,319   350   633     Wages, employment benefits and charges payable   23   966   953   -     Deferivative financial instruments   20,3   708   1,319   350   633     Wages, employment benefits and charges payable   2,224   1,871   -     Derivative financial liability (Portion A and others)   14   1,207   927   -     Reimbursement to consumers = Federal taxes   113   2,449   1,862   -     Reimbursement to consumers = Federal taxes   113   2,449   1,862   -     Reimbursement to consumers = Federal taxes   1,59   3,95   3,45   17   1,50     Total non-current liabilities   3,95   3,45   17   1,50     Total non-current liabilities   3,50   4,7,337   5,058   4,938     Shareholders' equity   2,966   31,525   29,78     Attributable to controlling interest   2,16   2,10   -     Total Shareholders' equity   3,826   30,076   31,525   29,78     Total Shareholders' equity   3,826   30,0	Sectoral Financial Liability (Portion A and others)	14	1,053	430	-	-
Provisions and other obligations   2  523 378	Reimbursement to consumers – Federal taxes	11.3	690	1,487	-	-
Common	Dividends and interest on own capital		965	773	936	753
19,369   20,917   1,634   1,515	Provisions and other obligations	21	523	378	-	-
Liabilities directly associated to non-current assets held for sale         733         782         -           Fotal current         20,102         21,699         1,634         1,518           Non-current         Suppliers, accounts payable to contractors and agreement contracts         19         189         181         -           Loans and financing         20.2         42,318         36,932         4,681         4,284           Lease liabilities         151         157         -         -           Derivative financial instruments         20.3         708         1,319         350         63           Wages, employment benefits and charges payable         23         966         953         -         -           Payable income taxes         30         29         8         8         8           Deferred income taxes         30         29         8         8         8           Deferred income taxes         1,159         952         -	Other current liabilities		1,254	1,247	217	126
Liabilities directly associated to non-current assets held for sale         733         782         -           Fotal current         20,102         21,699         1,634         1,518           Non-current         Suppliers, accounts payable to contractors and agreement contracts         19         189         181         -           Loans and financing         20.2         42,318         36,932         4,681         4,284           Lease liabilities         151         157         -         -           Derivative financial instruments         20.3         708         1,319         350         63           Wages, employment benefits and charges payable         23         966         953         -         -           Payable income taxes         30         29         8         8         8           Deferred income taxes         30         29         8         8         8           Deferred income taxes         1,159         952         -			19,369	20,917	1,634	1,513
Non-current   Suppliers, accounts payable to contractors and agreement contracts   19   189   181	Liabilities directly associated to non-current assets held for sale				-	-
Suppliers, accounts payable to contractors and agreement contracts   19   189   181   36,932   4,681   4,284     Lease liabilities   151   157   3 - 1     Derivative financial instruments   20,3   708   1,319   350   63     Wages, employment benefits and charges payable   23   966   953   3 - 1     Payable income taxes   30   29   8   8     Payable income taxes   30   29   8   8     Deferred income taxes   11,159   952   3 - 1     Cottant and sectoral charges payable   1,159   952   3 - 1     Reimbursement to consumers - Federal taxes   11,3   2,449   1,862   3 - 1     Provisions and other obligations   21   2,005   1,809   2   2     Other non-current liabilities   395   345   17   13     Total non-current liabilities   395   345   17   13     Shareholders' equity   23     Attributable to controlling interest   31,610   29,866   31,525   29,78     Attributable to non-controlling interest   216   210   - 1     Total Shareholders' equity   31,826   30,076   31,525   29,78     Total Shareholders' equity   31,826   30,076   31,525   32,78	Total current		20,102	21,699	1,634	1,513
Loans and financing         20.2         42,318         36,932         4,681         4,284           Lease liabilities         151         157         -         -           Derivative financial instruments         20.3         708         1,319         350         63           Wages, employment benefits and charges payable         23         966         953         -         -           Payable income taxes         30         29         8         8         8           Deferred income taxes         1,159         952         -         -         -           Other taxes and sectoral charges payable         1,159         952         -	Non-current					
Loans and financing         20.2         42,318         36,932         4,681         4,284           Lease liabilities         151         157         -         -           Derivative financial instruments         20.3         708         1,319         350         63           Wages, employment benefits and charges payable         23         966         953         -         -           Payable income taxes         30         29         8         8         8           Deferred income taxes         1,159         952         -         -         -           Other taxes and sectoral charges payable         1,159         952         -	Suppliers, accounts payable to contractors and agreement contracts	19	189	181	-	-
Lease liabilities		20.2	42.318	36,932	4.681	4,284
Derivative financial instruments   20.3   708   1,319   350   638     Wages, employment benefits and charges payable   23   966   953   -	Lease liabilities			157	-	-
Wages, employment benefits and charges payable       23       966       953       -         Payable income taxes       30       29       8       8         Deferred income taxes       2,224       1,871       -         Other taxes and sectoral charges payable       1,159       952       -         Sectoral financial liability (Portion A and others)       14       1,207       927       -         Reimbursement to consumers - Federal taxes       11.3       2,449       1,862       -         Provisions and other obligations       21       2,005       1,809       2       2         Other non-current liabilities       395       345       17       13         Total non-current       53,801       47,337       5,058       4,936         Shareholders' equity       23         Attributable to controlling interest       31,610       29,866       31,525       29,78         Attributable to non-controlling interest       216       210       -         Total Shareholders' equity       31,826       30,076       31,525       29,78	Derivative financial instruments	20.3		1.319	350	631
Payable income taxes   30   29   8   8   8   8   8   8   9   9   9	Wages, employment benefits and charges payable			,	-	-
Deferred income taxes   2,224   1,871   -     -			30	29	8	8
Other taxes and sectoral charges payable       1,159       952       -         Sectoral financial liability (Portion A and others)       14       1,207       927       -         Reimbursement to consumers – Federal taxes       11.3       2,449       1,862       -         Provisions and other obligations       21       2,005       1,809       2       2         Other non-current liabilities       395       345       17       13         Total non-current       53,801       47,337       5,058       4,938         Shareholders' equity       23         Attributable to controlling interest       31,610       29,866       31,525       29,78         Attributable to non-controlling interest       216       210       -         Total Shareholders' equity       31,826       30,076       31,525       29,78	,				-	_
Sectoral financial liability (Portion A and others)       14       1,207       927       -         Reimbursement to consumers – Federal taxes       11.3       2,449       1,862       -         Provisions and other obligations       21       2,005       1,809       2       2         Other non-current liabilities       395       345       17       13         Total non-current       53,801       47,337       5,058       4,938         Shareholders' equity       23         Attributable to controlling interest       31,610       29,866       31,525       29,78         Attributable to non-controlling interest       216       210       -         Total Shareholders' equity       31,826       30,076       31,525       29,78				,	_	_
Reimbursement to consumers – Federal taxes       11.3       2,449       1,862       -         Provisions and other obligations       21       2,005       1,809       2       2         Other non-current liabilities       395       345       17       13         Total non-current       53,801       47,337       5,058       4,938         Shareholders' equity       23         Attributable to controlling interest       31,610       29,866       31,525       29,78         Attributable to non-controlling interest       216       210       -         Total Shareholders' equity       31,826       30,076       31,525       29,78		14	, -		_	_
Provisions and other obligations         21         2,005         1,809         2         2           Other non-current liabilities         395         345         17         13           Total non-current         53,801         47,337         5,058         4,938           Shareholders' equity         23           Attributable to controlling interest         31,610         29,866         31,525         29,78           Attributable to non-controlling interest         216         210         -         -           Total Shareholders' equity         31,826         30,076         31,525         29,78	, , , , , , , , , , , , , , , , , , , ,		•		_	_
Other non-current liabilities         395         345         17         13           Fotal non-current         53,801         47,337         5,058         4,938           Shareholders' equity         23         31,610         29,866         31,525         29,78           Attributable to controlling interest         216         210         -           Attributable to non-controlling interest         31,826         30,076         31,525         29,78			•	,	2	2
Fotal non-current         53,801         47,337         5,058         4,938           Shareholders' equity         23         31,610         29,866         31,525         29,78           Attributable to controlling interest         216         210         -           Fotal Shareholders' equity         31,826         30,076         31,525         29,78	9		,	,		13
Attributable to controlling interest       31,610       29,866       31,525       29,78         Attributable to non-controlling interest       216       210       -         Fotal Shareholders' equity       31,826       30,076       31,525       29,78	Total non-current					4,938
Attributable to controlling interest       31,610       29,866       31,525       29,78         Attributable to non-controlling interest       216       210       -         Fotal Shareholders' equity       31,826       30,076       31,525       29,78	Shareholders' equity	27				
Attributable to non-controlling interest 216 210 -  Total Shareholders' equity 31,826 30,076 31,525 29,78	· ·	25	71.410	20.047	71 505	20 701
Fotal Shareholders' equity 31,826 30,076 31,525 29,78	· · · · · · · · · · · · · · · · · · ·		,	,	31,325	29,/81
	•				71 505	- 00.701
Total liabilities and shareholders' equity 105,729 99,112 38,217 36,232						
	Total liabilities and shareholders' equity		105,729	99,112	38,217	36,232

#### STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY For the six-month period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



										Co	onsolidated
				_		Profit reserve					
	Share capital	Capital reserve and treasury shares	Shareholder's transactions and others	Other comprehensi ve income	Legal reserve	Unrealized profit reserve	Profit retention reserve	Retained earnings	Attributed to controlling interest	Attributed to non-controlling interest	Total
Balance as of December 31, 2023	16,920	127	(1,731)	(879)	1,657	247	13,525	-	29,866	210	30,076
Net income for the period	-	-	-	-	-	-	-	1,942	1,942	33	1,975
Other comprehensive income	-	-	-	15	-	-	-	-	15	-	15
Non-controlling shareholders' remuneration											
(note 23.2)	-	-	-	-	-	-	-	(200)	(200)	(27)	(227)
transactions with shareholders:											
Share-based payments	-	(28)	-	-	-	-	-	-	(28)	-	(28)
Treasury shares	-	15	-	-	-	-	-	-	15	-	15
Balance as of June 30, 2024	16,920	114	(1,731)	(864)	1,657	247	13,525	1,742	31,610	216	31,826
Balance as of December 31, 2022	12,920	159	(1,735)	(766)	1,434	247	14,480	-	26,739	198	26,937
Capital increase	4,000	-	-	_	-	-	(4,000)	-	-	-	_
Net income for the period	-	-	-	-	-	-	-	1,943	1,943	37	1,980
Other comprehensive income	-	-	-	(422)	-	-	-	-	(422)	(3)	(425)
Non-controlling shareholders' remuneration											
(note 23.2)	-	-	-	-	-	-	-	(387)	(387)	(24)	(411)
transactions with shareholders:											
Share-based payments	-	(16)	-	-	-	-	-	-	(16)	2	(14)
Treasury shares	-	(25)	-	-	-	-	-	-	(25)	-	(25)
Balance as of June 30, 2023	16,920	118	(1,735)	(1,188)	1,434	247	10,480	1,556	27,832	210	28,042

#### STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY For the six-month period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



									Parent Company
						Profit reserve			
			Shareholder's	Other			Profit		
	Share	Capital reserve and	transactions	comprehensive	Legal	Unrealized	retention	Retained	
	capital	treasury shares	and others	income	reserve	profit reserve	reserve	earnings	Attributed to controlling interest
Balance as of December 31, 2023	16,920	125	(1,801)	(879)	1,657	234	13,525	-	29,781
Net income for the period	-	-	-	-	-	-	-	1,943	1,943
Other comprehensive income	-	-	-	15	-	-	-	-	15
Non-controlling shareholders'									
remuneration (note 23.2)	-	-	-	-	-	-	-	(200)	(200)
transactions with shareholders:									
Share-based payments	-	(29)	-	-	-	-	-	-	(29)
Treasury shares	-	15	-	-	-	-	-	-	15
Balance as of June 30, 2024	16,920	111	(1,801)	(864)	1,657	234	13,525	1,743	31,525
Balance as of December 31, 2022	12,920	156	(1,805)	(766)	1,434	234	14,480	-	26,653
Capital increase	4,000	-	-	-	-	-	(4,000)	-	· -
Net income for the period	-	-	-	-	-	-	-	1,943	1,943
Other comprehensive income	-	-	-	(422)	-	-	-	-	(422)
Non-controlling shareholders'									
remuneration (note 23.2)	-	-	-	-	-	-	-	(387)	(387)
transactions with shareholders:									
Share-based payments	-	(15)	-	-	-	-	-	-	(15)
Treasury shares	-	(25)	-	-	-	-	-	-	(25)
Balance as of June 30, 2023	16,920	116	(1,805)	(1,188)	1,434	234	10,480	1,556	27,747

#### STATEMENT OF ADDED VALUE

# For the six-month period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



		Consolidated		Parent Company
	06/30/2024	03/12/2023 (1)	06/30/2024	03/12/2023 (1)
Revenues				
Sales of energy, services and others Revenue from the construction of own	32,508	31,655	2	1
assets	30	105	-	-
Expected credit loss	(297)	(361)	-	-
Subtotal	32,241	31,399	2	1
Inputs acquired from third parties				
Electricity purchased for resale	(7,410)	(7,477)	-	-
Transmission network use of system	(3,271)	(2,974)	-	-
charges Consumed raw materials	(169)	(240)	_	_
Materials, third-party services and others	(5,453)	(5,380)	(106)	(96)
Subtotal	(16,303)	(16,071)	(106)	(96)
Gross added value	15,938	15,328	(104)	(95)
Depreciation and amortization	(1,407)	(1,254)	(5)	(5)
Reversal (reduction) of the recoverable				
amount and write-off of non-current assets, net	64	(132)	64	(93)
Net added value produced by the Company	14,595	13,942	(45)	(193)
Financial income	2,500	3,003	635	475
Equity in income (losses) of subsidiaries	28	7	2,131	2,356
Subtotal	2,528	3,010	2,766	2,831
Total added value for distribution	17,123	16,952	2,721	2,638
Added value distribution				
Wages	726	678	31	21
Provision for vacation and 13th salary	127	121	-	-
Social charges (except INSS) Employee benefits	62 361	56 367	2	- 1
Others	(293)	(289)	_	'
Subtotal	983	933	33	32
Faxes, fees and contributions				
National Institute of Social Security (INSS)				
on payroll)	188	174	6	5
State VAT (ICMS)	4,404	4,198	-	
Taxes on revenue (PIS/COFINS)	1,374	1,264	11	10
Income taxes Intra-sectoral obligations	642 2,563	474 2,312	-	
Others	52	52	1	2
Subtotal	9,223	8,474	18	17
_enders and lessors				
Interest and foreign exchange rate				
variations	4,934	5,557	727	646
Leases	8	8	-	-
Subtotal	4,942	5,565	727	646
Shareholders	200	707	222	7.0-
Dividends and interest on own capital Retained earnings	200 1,742	387 1,556	200	387
Non-controlling interest	33	37	1,743	1,556
Subtotal	1,975	1,980	1,943	1,943
Distributed added value	17,123	16,952	2,721	2,638

<sup>(1)</sup> Retrospective resubmission through reclassification. The comparative information is being retrospectively resubmitted as detailed in note 3. The explanatory notes are an integral part of these interim financial statements.

# EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



#### 1. OPERATIONAL CONTEXT

Neoenergia S.A. ("Parent Company") based in Praia do Flamengo, 78 - 3rd floor- Flamengo - Rio de Janeiro - RJ, is a publicly-held company, (NEOE3) with shares traded on the stock market at B3 S.A. – Brasil, Bolsa, Balcão ("B3"), in the "Novo Mercado, Bolsa, Balcão" segment, and was established for the main purpose of acting as a holding company, thus investing in other companies.

Neoenergia S.A and its direct and indirect subsidiaries ("Company" or "Group") are mainly engaged in activities of distribution, transmission, generation and commercialization of electrical energy, represented by three strategic business segments (i) Networks, (ii) Renewable and (iii) Liberalized.

#### 1.1 Public Service Concessions and grants for energy services

Until June 30, 2024, the following changes in the structures regarding the concession contracts and authorizations of the Public Services operated by the Company occurred.

#### a) Public service concessions

#### Networks

By June 2024, the following projects had entered into commercial operation:

Transmissors	Entry into operation	State	Project			
Neoenergia Morro do Chapeu	February 2024	Bahia	230 kV Transmission line from Medeiros Neto 2/ Teixeira de Freitas 2 (Double Circuit) and the implementation of the 500/230 kV transformer and the synchronous compensator,			
	May 2024		500kV Transmission line Morro do Chapéu II - Poções III			
Neoenergia Itabapoana	June 2024	Rio de Janeiro	500kV Synchronous compensator (-300/+300)			
Neoenergia Transmissao 11	June 2024	Mato Grosso do Sul	500 kV Transmission line Campos 2 - Mutum Double Circuit			
EKTT 8 (Lot 4)	June 2024	Minas Gerais	Campos 2 Substation - 500kV			
Neoenergia Guanabara	June 2024	Rio de Janeiro	230kV Transmission line Campo Grande 2 - Paraíso 2 (C2), Paraíso 2 - Chapadão (C2), Subestação 230/138kV Paraíso 2 (composed of two 150MVA transformers)			

The complete information about the Company's concession contracts is disclosed in the consolidated financial statements for the year ended December 31, 2023, therefore, the current interim financial statements for the period ended June 30, 2024, must be jointly read with the aforementioned financial statements.



#### 1.2 Financial and operational risk management

As per the expected review process, there were no relevant changes concerning the Group's Policy of Financial and Operational Risks in comparison with the policies disclosed in the consolidated financial statements of December 31, 2023.

The Financial Risk Policy applies to every business that is part of the Neoenergia group within the projected limits applicable to the regulated activities that generate exposure to financial risks; therefore, they must also be applied by its subsidiaries following their bylaws and applicable legislation. The following guidelines and specific limits for risk management are included: exchange rate and commodities risk; interest rate and price index risks; liquidity and solvency risk, as well as the use of derivative instruments for protection purposes, whose application for speculative purposes is strictly forbidden. The Operational Risk Policy related to Market Transactions establishes the control and management of risks in long- and short-term transactions regarding the management of energy and treasury.

#### 2. BASIS FOR PREPARING THE FINANCIAL STATEMENTS

#### 2.1 Basis of preparation

The Company's consolidated and individual interim financial statements have been prepared and are disclosed according to IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board ("IASB") and CPC 21 – Interim Financial Statements (accounting practices adopted in Brazil) and must be read together with the Group's consolidated annual financial statements for the year ended December 31, 2023, that were previously disclosed. The financial statements are presented in compliance with the standards issued by CVM and applicable to quarterly information.

The interim financial statements disclose the main variations for the period, thus avoiding repetition of certain notes related to the previously disclosed annual financial statements and in comparison, are presented on the same basis of consolidation and order of tables and explanatory notes.

The Company also uses the guidelines contained in the Brazilian Electricity Sector Accounting Manual and the standards defined by ANEEL when those do not conflict with the accounting practices adopted in Brazil and/or IFRS.

The interim financial statements have been prepared based on the historical cost and are adjusted to reflect (i) the fair value of the financial instruments measured by fair value; (ii) the losses due to assets' reduction to their recoverable value (impairment); and (iii) fair value of non-current assets classified as held for sale.

During the preparation of these interim financial statements, the subsidiaries are consolidated from the date on which the Company assumes control until the date on which this control ceases. All transactions between Neoenergia S.A and its direct and indirect subsidiaries are fully eliminated. The Company's share of the gain (loss) on the investments in joint ventures and associates is included in the financial statements from the date on which the significant influence or joint control begins until the date on which this significant influence or control ceases.

All relevant information in the interim financial statements, and only this information, are being disclosed and correspond to the information used in the Company's management.



These interim consolidated financial statements were approved and authorized for issuance by the Company's Board of Directors on July 23, 2024.

#### 2.2 Functional and presentation currency

The financial demonstrations are presented in millions of R\$ unless otherwise indicated.

Transactions in foreign currency are initially registered at the exchange rate of the transaction day and translated based on the exchange rate at the balance sheet date. Foreign exchange gains and losses resulting from the update of these assets and liabilities are recognized in financial results.

#### 2.3 Accounting Standards and critical estimates

The accounting policies and critical estimates applied to these interim financial statements are the same as those applied to the complete financial statements for the year ended December 31, 2023, and, therefore, they must be read together.

#### 2.4 New effective and non-effective standards and interpretations:

The main regulations amended, issued or under discussion by the International Accounting Standards Board ('IASB') and the Accounting Pronouncements Committee ('CPC') that comply with the Company's operational and financial context are as follows:

#### Amendments to accounting pronouncements effective beginning 2024:

Standard	Description of the amendment	Effective date
IAS 1/ CPC 26: Presentation of Financial Statements	The amendments establish requirements for the classification and disclosure of liabilities with covenant clauses as current or non-current. According to the amendments, the liability should be classified as current when the entity has no right at the end of the reporting period to defer the settlement of the liability at least twelve months after the reporting period. Moreover, only covenants whose fulfilment is mandatory before or at the end of the reporting period should affect the classification of a liability as current or non-current.	01/01/2024, retrospective application
IFRS 16/ CPC 6 (R2). Leases	The amendments establish requirements which specify that the lesseeseller must subsequently measure lease liabilities that originated from the transfer of an asset – which fulfils the requirements to be recognized as sales revenue - and Sale and Leaseback in a way that the gain or loss concerning the right of use retained in the transaction is not recognized.	01/01/2024, retrospective application
IAS 7/ CPC 3: Statement of cash flows	Disclosure of the following operation which involves the Companies and its suppliers: Confirming, Invoice discount, reverse factoring, forfait, and/ or related operations.  The new disclosure conditions will provide more clarity to financial agreements or the postponement of deadlines from suppliers by a Company and will allow the stakeholders to observe how the use of these instruments affected the Company's operations.	01/01/2024, retrospective application
CVM Resolution n° 199/ CPC 9 (R1): Statement of Added Value	CVM Resolution No. 199, clarifies certain criteria for the elaboration and presentation of the Statement of Value Added, whose main objective is to elucidate normative requirements and, consequently, reduce the scope of accounting practices adopted in the preparation of the DVA by Brazilian companies.	01/01/2024



The amendments to pronouncements that came into effect on January 1, 2024 did not have significant impacts on the consolidated interim financial statements.

### Amendments to accounting pronouncements effective beginning 2025:

Standard	Description of the amendment	Effective date
IFRS 7 (CPC 40): Financial Instruments Disclosures	The amendments establish disclosure requirements related to: (i) investments in equity interests measured at fair value through other comprehensive income, and (ii) financial instruments with contingent characteristics that do not directly relate to basic borrowing risks and costs	01/01/2026, retrospective application
IFRS 9 (CPC 48): Financial Instruments Recognition and Measurement	The amendments establish requirements related to: (i) settlement of financial liabilities through an electronic payment system; and (ii) assessing the contractual characteristics of the cash flow of financial assets, including those with environmental, social, and governance ('ASG' or 'ESG') characteristics.	01/01/2026, retrospective application
IFRS 18: Presentation and Disclosure of Financial Statements	IFRS 18 introduce three defined categories for income and expenses – operating, investing and financing – to improve the structure of the income statement and requires that all entities provide new defined subtotal, including the operating income. The improved structure and the new subtotal will provide investors with a consistent starting point to analyze the companies' performance. IFRS 18 also requires companies to disclose explanation on the specific measures that are related to the income statement, referred to as performance measures defined by Management. The new requirements will improve the discipline and transparency of the performance measures defined by Management and probably make them subject to audit.  IFRS 18 will supersede IAS 1/ CPC 26: Presentation of Financial Statements.	01/01/2027, retrospective application

The Company expects substantial impacts on the preparation of the Income Statement and Statement of Cash flows, originating from the application of IFRS 18. The Company is analyzing the possible impacts related to this pronouncement on its financial statements. The Company will wait for the CPC's guidance to apply this pronouncement.

In relation to other regulations under discussion at the IASB or with effective date established in a future year, the Company is monitoring the discussions and so far it did not identify the possibility of occurrence of significant impacts.

#### 3. RETROSPECTIVE RESUBMISSION DUE TO RECLASSIFICATION OF COMPARATIVE BALANCES

In 2021, the Company began its efforts for the divestiture of its interest of 10% in Norte Energia S.A. ('Norte Energia' or 'NESA'), the company that owns the Belo Monte HPP. During the period of 2021 and 2022, the Company received a Non-Binding Offer (NBO) and other Non-Disclosure Agreements (NDA).

During the negotiation, there was a perception of increased risk, especially due to the absence of a final resolution from the Brazilian Institute for the Environment and Natural Resources ('IBAMA') related to the definition of the consensual hydrograph to be applied for the HPP therefore the negotiations did not advance.

The Company's management is engaged with the divestiture process, however, after the reassessment of the status of the divestiture process, it concluded that the disinvestment of this asset in the next 12 months is not highly likely. Therefore, in the financial statements as at December 31, 2023, published on February 7,



2024, the Company reclassified the equity interest in NESA to Investments in subsidiaries, associates, and joint ventures and reestablished the measurement of this asset under the equity method or its recoverable value, whichever the lower.

The accounting policies adopted by the Company determine that an equity interest that was previously classified as non-current assets held for sale but is no longer considered as such must have its impacts highlighted retrospectively with the equity equivalence method as of its classification date. Consequently, the Company proceeded with the reclassification in its statement of financial position in the line of Investments in subsidiaries, associates, and joint ventures for the period ended December 31, 2023, disclosed on February 07, 2024.

For purposes of the statements of income, of cash flows, and added value, the reclassification occurred due to the recognition of loss from equity equivalence retroactively recorded in the comparative period.

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



### (a) Statement of income

			Consolidated			Parent Company
	06/30/2023 Disclosed	Reclassificatio n	06/30/20230	06/30/2023 Disclosed	Reclassification	06/30/20230
Fair value adjustment -						
impairment	(162)	30	(132)	(123)	30	(93)
Equity equivalence	37	(30)	7	2,386	(30)	2,356
Operating profit	5,047	-	5,047	2,123	-	2,123
Net income for the period	1,980		1,980	1,943		1,943

### (b) Statement of cash flows

			Consolidated			Parent Company
	06/30/2023 Disclosed	Reclassification	06/30/20230	06/30/2023 Disclosed	Reclassification	06/30/20230
Fair value adjustment -						
impairment	162	(30)	132	123	(30)	93
Equity equivalence	(37)	30	(7)	(2,386)	30	(2,356)
Cash generated in the						
operations	2,175	-	2,175	11	-	11
Increase (decrease) of cash and	(546)	-	(546)	(138)		(138)
cash equivalents for the period	(346)		(540)	(136)		(136)

# (c) Statement of added value

			Consolidated		Parent Cor		
	06/30/2023 Disclosed	Reclassification	06/30/20230	06/30/2023 Disclosed	Reclassification	06/30/20230	
Reversal (reduction) of the recoverable							
value and write-offs of non-current	(162)	30	(132)	(123)	30	(93)	
assets, net							
Net added value produced by the entity	13,912	30	13,942	(223)	30	(193)	
Equity equivalence	37	(30)	7	2,386	(30)	2,356	
Added value received through transfer	3,040	(30)	3,010	2,861	(30)	2,831	
Total added value for distribution	16,952	-	16,952	2,638	-	2,638	

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)

#### 4. RECONCILIATION OF THE NET INCOME FOR THE YEAR AND SHAREHOLDER'S EQUITY

The reconciliation of the net income for the period attributed to Neoenergia S/A's shareholders between the consolidated and individual financial statements is presented as follows:

		Net income	Shareholder's equity		
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	
Parent Company	1,943	1,943	31,525	29,781	
Capitalization of financial charges, net (1)	(1)	(1)	87	87	
Others	-	1	(2)	(2)	
Consolidated	1,942	1,943	31,610	29,866	

<sup>(1)</sup> Capitalization of financial charges concerning loans and financings, net of deferred tax and amortizations, issued by the Parent Company and relayed to its subsidiaries through an increase of capital to finance the construction of wind power plants.

In the individual statements, the investment in equity interests did not meet the criteria to be a qualifying asset for the capitalization of financial charges.

#### 5. SEGMENT INFORMATION

The Company operates the following reportable segments: Networks, Renewable, Liberalized and Others. The segments were defined based on products and services provided and reflect the structure used by the Management to assess the Company's performance in the normal course of its operations. The bodies responsible for making operational, resource allocation and performance evaluation decisions are the Executive Boards and the Board of Directors.

The main activities of the operating segments are as follows: (i) Networks – comprise the business regarding the service concession arrangements related to energy distribution and transmission services; (ii) Renewable – comprise the activities regarding the service concession arrangements related to energy generation services from natural renewable resources, such as wind and solar farms and hydroelectric plants; (iii) Liberalized – comprise energy generation activities from thermoelectric plants and energy commercialization activities, and (iv) Others – include activities that support operations.

### 5.1 Result by segment

Segment information according to criteria set by the Company's Management is as follows:

				C	onsolidated
			Т	hree-month pe	eriod ended
				(	06/30/2024
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	15,524	258	344	-	16,126
Inter-segment gross revenue	15	314	281	(610)	-
Deductions from gross revenue	(4,481)	(52)	(111)	-	(4,644)
Net operating revenue	11,058	520	514	(610)	11,482
Operating costs and expenses (1)	(7,994)	(137)	(219)	(74)	(8,424)
Inter-segment operating costs and expenses (1)	(333)	(45)	(234)	612	-
Operating costs and expenses	(8,327)	(182)	(453)	538	(8,424)
Expected credit losses	(138)	-	(1)	-	(139)
Fair value adjustment - impairment	5	22	-	-	27
Result of equity interest	44	(20)	-	-	24
EBITDA	2,642	340	60	(72)	2,970
Depreciation and amortization (2)	(512)	(104)	(18)	(62)	(696)
Operating profit	2,130	236	42	(134)	2,274
Financial result, net	(1,105)	(51)	3	(34)	(1,187)
Income taxes	(238)	(25)	(5)	10	(258)
Net income	787	160	40	(158)	829

(1) Does not include depreciation and amortization.

				С	onsolidated
			٦	hree-month p	eriod ended
				(	06/30/2023
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	14,778	206	377	-	15,361
Inter-segment gross revenue	29	300	569	(898)	-
Deductions from gross revenue	(4,259)	(41)	(159)	-	(4,459)
Net operating revenue	10,548	465	787	(898)	10,902
Operating costs and expenses (1)	(7,348)	(119)	(382)	(75)	(7,924)
Inter-segment operating costs and expenses (1)	(589)	(54)	(256)	899	-
Operating costs and expenses	(7,937)	(173)	(638)	824	(7,924)
Expected credit losses	(185)	-	-	-	(185)
Fair value adjustment - impairment	(137)	5	-	-	(132)
Result of equity interest	-	1	-	-	1
EBITDA	2,289	298	149	(74)	2,662
Depreciation and amortization (2)	(470)	(96)	(18)	(42)	(626)
Operating profit	1,819	202	131	(116)	2,036
Financial result, net	(1,148)	(70)	(9)	(94)	(1,321)
Income taxes	62	(22)	(9)	-	31
Net income	733	110	113	(210)	746

 $<sup>(1) \</sup> Retrospective\ resubmission\ through\ reclassification.\ The\ comparative\ information\ is\ being\ retrospectively\ resubmitted\ as\ detailed\ in\ note\ 3.$ 

<sup>(2)</sup> Does not include depreciation and amortization.

					Consolidated
				Six-month	period ended
					06/30/2024
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	31,339	479	690	-	32,508
Inter-segment gross revenue	31	615	856	(1,502)	-
Deductions from gross revenue	(9,012)	(108)	(282)	-	(9,402)
Net operating revenue	22,358	986	1,264	(1,502)	23,106
Operating costs and expenses (1)	(15,421)	(270)	(587)	(146)	(16,424)
Inter-segment operating costs and expenses (1)	(934)	(114)	(456)	1,504	-
Operating costs and expenses	(16,355)	(384)	(1,043)	1,358	(16,424)
Expected credit losses	(296)	-	(1)	-	(297)
Fair value adjustment - impairment	13	51	-	-	64
Result of equity interest	73	(45)	-	-	28
EBITDA	5,793	608	220	(144)	6,477
Depreciation and amortization (2)	(1,014)	(208)	(36)	(122)	(1,380)
Operating profit	4,779	400	184	(266)	5,097
Financial result, net	(2,267)	(114)	2	(101)	(2,480)
Income taxes	(565)	(68)	(24)	15	(642)
Net income	1,947	218	162	(352)	1,975

(I) Does not include depreciation and amortization.

				C	onsolidated
				Six-month p	eriod ended
				Oé	/30/2023 <sup>(1)</sup>
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	30,498	418	739	-	31,655
Inter-segment gross revenue	56	593	1,141	(1,790)	-
Deductions from gross revenue	(8,426)	(86)	(315)	-	(8,827)
Net operating revenue	22,128	925	1,565	(1,790)	22,828
Operating costs and expenses (2)	(14,935)	(234)	(755)	(136)	(16,060)
Inter-segment operating costs and expenses (2)	(1,151)	(132)	(508)	1,791	-
Operating costs and expenses	(16,086)	(366)	(1,263)	1,655	(16,060)
Expected credit losses	(361)	-	-	-	(361)
Fair value adjustment - impairment	(137)	(25)	-	-	(162)
Result of equity interest	-	37	-	-	37
EBITDA	5,544	571	302	(135)	6,282
Depreciation and amortization	(941)	(181)	(29)	(84)	(1,235)
Operating profit	4,603	390	273	(219)	5,047
Financial result, net	(2,250)	(145)	(17)	(181)	(2,593)
Income taxes	(384)	(60)	(30)	-	(474)
Net income	1,969	185	226	(400)	1,980

 $<sup>(1) \</sup> Retrospective\ resubmission\ through\ reclassification.\ The\ comparative\ information\ is\ being\ retrospectively\ resubmitted\ as\ detailed\ in\ note\ 3.$ 

<sup>(2)</sup> Does not include depreciation and amortization.

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)

# 5.2 Assets by allocated segments

					Consolidated
					June 30, 2024
	Accounts receivable	Sectoral financial asset (liabilities)	Public service concession¹ and intangible	Investments in subsidiaries and joint ventures	Right of use and PP&E
Networks	9,298	(1,909)	57,310	1,132	154
Renewable	161	-	2,210	863	11,350
Liberalized	157	-	24	-	941
Others	-	-	5	-	35
Total	9,616	(1,909)	59,549	1,995	12,480

					Consolidated
					December 31, 2023
	Accounts receivable	Sectoral financial asset (liabilities)	Public service concession¹ and intangible	Investments in subsidiaries and joint ventures	Right of use and PP&E
Networks	9,343	(1,033)	52,880	1,128	150
Renewable	148	-	2,253	856	11,504
Liberalized	157	-	25	-	972
Others	-	-	7	-	39
Total	9,648	(1,033)	55,165	1,984	12,665

<sup>(1)</sup> Only includes public service concessions classified as a financial and / or contract asset.

### 5.3 Additions to the main non-current assets (economical execution)

			<b>-</b>	Consolidated
		2./22/222	Inre	e-month period ended
		06/30/2024		06/30/2023
	Public service concession¹ and intangible	Investments, right of use and PP&E	Public service concession¹ and intangible	Investments, right of use and PP&E
Networks	2,391	25	2,139	8
Renewable	-	45	-	514
Liberalized	-	-	-	5
Others	-	-	-	8
Total	2,391	70	2,139	535

				Consolidated
			Si	x-month period ended
		06/30/2024		06/30/2023
	Public service concession¹ and intangible	Investments, right of use and PP&E	Public service concession¹ and intangible	Investments, right of use and PP&E
Networks	4,391	35	4,507	27
Renewable	-	73	-	696
Liberalized	-	13	-	47
Others	-	-	-	9
Total	4,391	121	4,507	779

<sup>(1)</sup> Only includes public service concessions classified as a financial and  $\/$  or contract asset.



#### **6 NET OPERATING REVENUE**

	Consolidated						Cor	nsolidated
		Three-month	period ended Jun	e 30, 2024		Three-month	period ended Jun	e 30, 2023
	Networks	Renewable	Liberalized	Total	Networks	Renewable	Liberalized	Total
Energy supply (note 6.1)	5,668	249	327	6,244	5,034	188	368	5,590
Electric grid availability (1)	6,980	-	-	6,980	6,492	-	-	6,492
Concession's infrastructure construction (2)	2,395	-	-	2,395	2,155	-	-	2,155
Electric Energy Trading Chamber – CCEE	63	7	1	<i>7</i> 1	153	10	-	163
Concession's estimated replacement value (3)	293	-	-	293	180	-	-	180
Contract asset's remuneration	288	-	-	288	354	-	-	354
Sectoral financial assets and liabilities effects (note 6.2)	(405)	-	-	(405)	250	-	-	250
Other revenues (note 6.3)	242	2	16	260	160	8	9	177
Gross operating income	15,524	258	344	16,126	14,778	206	377	15,361
(-) Taxes	(3,234)	(42)	(108)	(3,384)	(3,093)	(35)	(155)	(3,283)
(-) Sectoral Changes	(1,247)	(10)	(3)	(1,260)	(1,166)	(6)	(4)	(1,176)
Net operating income	11,043	206	233	11,482	10,519	165	218	10,902

				Con	solidated			
		Six-month p	eriod ended June	e 30, 2024		Six-month period ended June 30, 2023		
	Networks	Renewable	Liberalized	Total	Networks	Renewable	Liberalized	Total
Energy supply (note 6.1)	11,430	448	643	12,521	10,155	373	716	11,244
Electric grid availability (1)	14,187	-	-	14,187	12,981	-	-	12,981
Concession's infrastructure construction (2)	4,403	-	-	4,403	4,523	-	-	4,523
Electric Energy Trading Chamber – CCEE	140	27	16	183	311	32	2	345
Concession's estimated replacement value (3)	711	-	-	<i>7</i> 11	829	-	-	829
Contract asset's remuneration	548	-	-	548	676	-	-	676
Sectoral financial assets and liabilities effects (note 6.2)	(518)	-	-	(518)	684	-	-	684
Other revenues (note 6.3)	438	4	31	473	339	13	21	373
Gross operating income	31,339	479	690	32,508	30,498	418	739	31,655
(-) Taxes	(6,480)	(84)	(275)	(6,839)	(6,139)	(71)	(306)	(6,516)
(-) Sectoral Changes	(2,532)	(24)	(7)	(2,563)	(2,287)	(15)	(9)	(2,311)
Net operating income	22,327	371	408	23,106	22,072	332	424	22,828

<sup>(1)</sup> The revenue with the Distribution System Usage Charges ("TUSD") basically refers to the billing of a charge due to the use of the distribution network, for captive consumers was of R\$ 5,754 on the three-month period ended June 30, 2024 and R\$ 11,787 on the six-month period ended June 30, 2024 (R\$ 5,444 on the three-month period ended June 30, 2023 and R\$ 10,908 on the six-month period ended June 30, 2023) and for free consumers R\$ 1,226 on the three-month period ended June 30, 2024 and R\$ 2,400 on the six-month period ended June 30, 2024 (R\$ 1,048 on the three-month period ended June 30, 2023)

<sup>(2)</sup> The total construction revenue from the infrastructure concession that refers to distributors, was of was of R\$ 1,250 on the three-month period ended June 30, 2024 and R\$ 2.397 on the six-month period ended June 30, 2024 (R\$ 1,093 on the three-month period ended June 30, 2023 and R\$ 2,465 on the six-month period ended June 30, 2023). And for the transmissors R\$ 1,145 on the three-month period ended June 30, 2024 and R\$ 2,006 on the six-month period ended June 30, 2024 (R\$ 1,062 on the three-month period ended June 30, 2023 and R\$ 2,058 on the six-month period ended June 30, 2023).

<sup>(3)</sup> Update of the financial asset due to the concession's indemnifiable installment through the Regulatory Remuneration Base ('BRR')



### Annual Tarrif Readjustment:

On 2024, ANEEL approved the Tariff Review of the subsidiaries Neoenergia Coelba, Neoenergia Cosern and Neoenergia Pernambuco, as per the chart below:

	Neoenergia	Neoenergia	Neoenergia
	Coelba	Cosern	Pernambuco
Low tension consumers	1.28%	7.05%	(2.85%)
High tension consumers	1.62%	8.08%	(2.63%)
Average readjustment in the	1.53%	7.84%	(2.69%)
Process model:	RTA	RTA	RTA
No of the resolution	3,320	3,317	3,325
Date of the resolution	04/22/2024	04/22/2024	04/29/2024

### 6.1 Energy supply

		Consolidated		Consolidated
	Three-m	onth period ended	Six-mo	nth period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Residential	5,651	5,014	11,624	10,176
Commercial	2,299	2,235	4,656	4,499
Industrial	1,034	1,080	2,034	2,155
Rural	624	580	1,242	1,111
Government	709	598	1,351	1,141
Public lighting	321	325	650	631
Public service	348	381	719	752
Non-billed supply	(233)	(124)	(153)	(74)
Transfer – Electric grid availability (1)	(5,754)	(5,444)	(11,787)	(10,908)
Subsidies and state grants (2)	1,245	945	2,185	1,761
Total	6,244	5,590	12,521	11,244

<sup>(1)</sup> Revenues from the electric grid availability are calculated based on the TUSD per consumer class and readjusted according to its respective resolution.

<sup>(2)</sup> Law 12,783/2013 determined that the resources related to the low-income subsidy as well as other tariff discounts should be fully subsidized by resources from the CDE, being, mainly: (i) R\$ 692 (R\$ 693 on June 30, 2023) referring to the low-income subsidy; (ii) R\$ 1,168 (R\$ 833 on June 30, 2023) referring to the CDE subsidy; (iii) R\$ 60 (R\$ 80 on June 30, 2023) referring to the CCRBT subsidy and (iv) R\$ 179 (R\$ 65 on June 30, 2023) referring to Eletrobrás moderateness.



#### 6.2 Effects of sectoral financial assets and liabilities

				Consolidated
	Three-mor	nth period ended	Six-mor	nth period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
CVA and Neutrality				
Energy <sup>(1)</sup>	25	(312)	(28)	(823)
System Service Charges – ESS (2)	77	145	411	(50)
Energetic Development Account – CDE (3)	3	(144)	43	(282)
TUST (4)	(66)	1	(107)	44
Neutrality of Sectoral charges (5)	(41)	15	(174)	35
PROINFA	4	(43)	3	(116)
Subtotal	2	(338)	148	(1,192)
Financial components and subsidies				
Over-contracting on lending (6)	(247)	132	(512)	453
Hydrological risk	(11)	31	(49)	76
Readjustment deferral	(38)	65	(69)	109
Eletrobras moderateness (7)	(118)	94	65	164
Pis/Cofins credits over State VAT (ICMS) (8)	187	435	469	949
Excess demand/ Reactive surplus	(72)	(24)	(178)	(13)
Water scarcity flag	(72)	(170)	(348)	90
Others	(36)	25	(44)	48
Subtotal	(407)	588	(666)	1,876
Total	(405)	250	(518)	684

- (1) Passive CVA, arising from the recognition of differences between the incurred energy costs concerning ANEEL's tariff coverage, with emphasis on the reduction of expenses from the regulated purchase of energy per availability and the recognition of financial events from CCEE, in the short-term in 2023 according to ANEEL's determination, thus increasing the reimbursable CVA this period and it also concerns the amortization of balances recognized by ANEEL in the tariff process of the Company in 2023 and 2024.
- (2) Active CVA, arising from the recognition of differences between the incurred energy costs concerning ANEEL's tariff coverage, with emphasis on the cost of Energy Safety Charge according to ANEEL's determination and it also concerns the amortization of balances recognized by ANEEL in the tariff process of the Company in 2023 and 2024.
- (3) Active CVA, due to REH 3.305/2023, which approved that the Monthly quotas of the Energetic Development Account CDE, concerning the period from January to December 2024, to be collected by the distribution concessionaires, thus resulting in a reimbursable CVA in the period.
- (4) Passive CVA, arising from the recognition of differences between the incurred energy costs concerning ANEEL's tariff coverage, due to the REH n° 3.217/2023, with an effective date as of July 1st, 2023 until June 30, 2024, which established the readjustments concerning the transmission system use tariffs and concerning the amortization of the balances recognized by ANEEL in the tariff process of 2023 and 2024.
- (5) Passive CVA referring to the Financial Component as per Submodule 4.4 of PRORET, calculated according to the billed market and the values contemplated in the tariff review of 2023.
- (6) The Company determined the financial adjustment of over-contracting and recognized the lowest value between the period due to the constitution which was intended to nullify the effects on the result obtained from the purchase and sale of energy surplus in the short-term market and the amortization of the approved balances between the tariff readjustment processes.
- (7) Concerning the contribution to CDE by Eletrobrás with an on-lending to the distributors and intended for tariff moderateness as per Law No. 14.182/2021 and ANEEL Dispatch No. 1.959/2022 and concerning the amortization of the balance recognized by ANEEL in the tariff process of 2024.
- (8) Recognition of the reversal's anticipation of the values that originated from the ICMS exclusion from PIS/COFINS calculation basis as an extraordinary negative financial component to be offset based on the collection of the taxes at the total amount approved by the Brazilian Federal Revenue Service RFB.
- (9) Passive constitution concerning the Excess demand/Reactive surplus as per Submodule 2.1 of PRORET.



#### 6.3 Other revenues

				Consolidated	
	Three-mo	nth period ended	Six-moi	month period ended	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	
Leases and rents	151	139	293	272	
O&M revenues	42	38	83	76	
RAP gain/loss	9	(57)	(7)	(72)	
Revenue from the provision of service	33	31	57	44	
Third-party service commission	17	16	34	32	
Public lighting fee	2	2	5	4	
Fraud invoice management	2	3	4	6	
Service liable to charge	6	11	12	13	
(-) Regulatory compensations	(5)	(13)	(13)	(13)	
Photovoltaic operations	1	2	1	4	
Other revenues	2	5	4	7	
Total	260	177	473	373	

#### 7. ENERGY COSTS

		Consolidated		Consolidated
	Three-mont	h period ended	Six-mont	h period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Energy purchase for resale				
Energy acquired through regulated environment auction – ACR (1)	(2,062)	(1,776)	(4,183)	(3,635)
Energy acquired in the Free Contracting Environment – ACL	(164)	(469)	(401)	(958)
Variable Costs from the Short-Term Market – MCP (2)	(196)	(243)	(327)	(520)
Short-Term Energy – PLD and MRE <sup>(3)</sup>	(3)	41	(25)	93
Agreements based on physical assurance quotas	(421)	(463)	(848)	(920)
Energy acquired from a bilateral agreement (4)	(348)	(274)	(657)	(554)
Itaipu energy	(207)	(210)	(383)	(388)
Quotas from Angra I and Angra II Power Plants	(180)	(170)	(360)	(343)
Others	(111)	(125)	(226)	(252)
Subtotal	(3,692)	(3,689)	(7,410)	(7,477)
PIS and COFINS credits	376	396	770	795
Total	(3,316)	(3,293)	(6,640)	(6,682)
Transmission and distribution system usage charges				
Basic grid charges	(1,176)	(1,040)	(2,325)	(2,076)
Itaipu transport charges	(40)	(30)	(77)	(57)
Connection charges	(80)	(59)	(151)	(114)
Distribution systems use charges	(23)	(16)	(44)	(37)
System service charges – ESS	(30)	(8)	(77)	(12)
Reserve energy charges – EER	(317)	(313)	(603)	(683)
Other charges	2	3	6	5
Subtotal	(1,664)	(1,463)	(3,271)	(2,974)
PIS and COFINS credits	148	132	299	267
Total	(1,516)	(1,331)	(2,972)	(2,707)
Total energy costs	(4,832)	(4,624)	(9,612)	(9,389)

PLD – Settlement Prices of Differences. MRE – Energy Reolcation Mechanism.

<sup>(1)</sup> It refers to the acquired energy cost in the ACR which is due to the beginning of new contracts in the 28th auction of new energy and readjustments of tariffs (R\$/MWh) from the generators as of April, 2024;

<sup>(2)</sup> The variation is due to average PLD reduction in the first semester of 2023 (69,04 R\$/MWh) to the first semester of 2024 (61,10 R\$/MWh), reflecting in hydrological risk and increase of thermal generation (reducing the virtual condominium);

<sup>(3)</sup> The variation is due to acquisition of energy at MCP (Deficit) and financial adjustments from previous months re-accounting;

<sup>(4)</sup> The increase is due to the tariff readjustment (R\$/MWh) of the generator as of April 22, 2024.



### 8. CONSTRUCTION COSTS

				Consolidated
	Three-mo	nth period ended	Six-mont	n period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Material	(1,015)	(919)	(1,768)	(1,963)
Third-party services	(1,043)	(988)	(1,812)	(1,740)
Personnel	(154)	(89)	(307)	(298)
Interest on construction in progress	(22)	(12)	(37)	(28)
Others	(113)	(55)	(330)	(170)
Special obligations	60	88	92	117
Total	(2,287)	(1,975)	(4,162)	(4,082)
Construction cost of the concession's infrastructure				
Distributors	(1,250)	(1,093)	(2,397)	(2,465)
Transmissors	(1,037)	(882)	(1,765)	(1,617)

### 9. OPERATING COSTS AND OPERATING EXPENSES

							Consc	olidated		
		TI	hree-month perio	d ended		Three-month p				
			06/	30/2024			06/3	0/2023		
	Operating costs	Sales expenses	Other general and administrative revenues (expenses)	Total	Operating costs	Sales expenses	Other general and administrative revenues (expenses)	Total		
Staff and employee benefits	(330)	(27)	(201)	(558)	(307)	(17)	(207)	(531)		
Management	-	-	(26)	(26)	-	-	(24)	(24)		
Third party services	(327)	(12)	(193)	(532)	(238)	(66)	(192)	(496)		
Photovoltaic operations	(1)	-	-	(1)	(3)	-	-	(3)		
Depreciation and amortization (1)	(617)	(1)	(78)	(696)	(540)	-	(86)	(626)		
Fuel for energy production	(44)	-	-	(44)	(121)	-	-	(121)		
Provision for judicial lawsuits	-	-	(46)	(46)	-	-	(36)	(36)		
Taxes	-	-	(3)	(3)	(1)	-	(8)	(9)		
Other revenues and expenses, net	(77)	(3)	(15)	(95)	(87)	1	(19)	(105)		
Total	(1,396)	(43)	(562)	(2,001)	(1,297)	(82)	(572)	(1,951)		

<sup>(</sup>I) On three-month period ended June 30, 2024, the gross depreciation and amortization of PIS/COFINS credits was R\$ 709 (and on three-month period ended June 30, 2023, was R\$ 636)



							Con	solidated
			Six-month perio	od ended			Six-month peri	od ended
			06/	/30/2024			06,	/30/2023
	Operating costs	Sales expenses	Other general and administrative revenues (expenses)	Total	Operating costs	Sales expenses	Other general and administrative revenues (expenses)	Total
Staff and employee benefits	(661)	(52)	(404)	(1,117)	(604)	(39)	(412)	(1,055)
Management	-	-	(53)	(53)	-	-	(51)	(51)
Third party services	(598)	(60)	(346)	(1,004)	(456)	(131)	(347)	(934)
Photovoltaic operations	(4)	-	-	(4)	(7)	-	-	(7)
Depreciation and amortization (1)	(1,226)	(1)	(153)	(1,380)	(1,057)	(2)	(176)	(1,235)
Fuel for energy production	(168)	-	-	(168)	(240)	-	-	(240)
Provision for judicial lawsuits	-	-	(93)	(93)	-	-	(83)	(83)
Taxes	(1)	-	(28)	(29)	(2)	-	(30)	(32)
Other revenues and expenses, net	(147)	(5)	(30)	(182)	(160)	11	(38)	(187)
Total	(2,805)	(118)	(1,107)	(4,030)	(2,526)	(161)	(1,137)	(3,824)

<sup>(2)</sup> On June 30, 2024, the gross depreciation and amortization of PIS/COFINS credits was R\$ 1,407 (R\$ 1,254 on June 30, 2023)

### **10.**FINANCIAL RESULT

				Consolidated
	Three-mor	th period ended	Six-mont	h period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Financial result				
Income from financial applications	214	195	423	398
(-) Taxes on financial income	(27)	(20)	(46)	(39)
Interest and charges for accounts receivable and other receivables	82	77	169	159
Judicial deposits monetary variation	5	20	16	41
Monetary variation on sectoral financial assets	1	(38)	1	-
Other financial income	22	26	29	45
	297	260	592	604
Financial expenses				
Charges on debt instruments	(1,052)	(1,066)	(2,167)	(2,205)
Post-employment and other benefits	(24)	(19)	(48)	(43)
Update of sectoral financial liability	(39)	(31)	(84)	(31)
Monetary variation on provision for losses on lawsuits	(55)	(54)	(104)	(122)
Other financial expenses	(86)	(5)	(160)	(168)
	(1,256)	(1,175)	(2,563)	(2,569)
Other financial result, net				
Losses on foreign exchange rate variation and fair value adjustments – Debt	(1,282)	(158)	(1,512)	(331)
Gain on foreign exchange rate variation and fair value adjustments – Debt	153	1,023	149	1,517
Losses on derivative financial instruments (note 20.3.b)	(265)	(1,513)	(698)	(2,422)
Gain on derivative financial instruments (note 20.3.b)	1,174	310	1,564	595
Losses on foreign exchange rate variation and monetary	(79)	(206)	(161)	(235)
Gain on foreign exchange rate variation and monetary	71	138	149	248
	(228)	(406)	(509)	(628)
Financial result, net	(1,187)	(1,321)	(2,480)	(2,593)



#### 11. INCOME TAXES, OTHER TAXES, SECTORAL CHARGES AND REIMBURSEMENT TO CONSUMERS

#### 11.1 Income taxes

Current and deferred income taxes are comprised by Imposto de Renda ("IRPJ") and Contribuição Social sobre o Lucro Líquido ("CSLL") and are calculated based on the 34% nominal rate on income before taxes (IRPJ - 25% and CSLL - 9%), and consider the offsetting of tax loss carryforwards, limited to 30% of the taxable income for the period.

#### 11.1.1 Income taxes recognized in the statement of income reconciliation

The reconciliation between taxes calculated at nominal rates and the amount of income taxes recognized in the statement of income is as follows:

				Consolidated
	Three-month	n period ended	Six-mon	th period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Income before taxes	1,087	<i>7</i> 15	2,617	2,454
Nominal income taxes rate - 34%	(369)	(243)	(889)	(834)
Adjustments to income tax calculation:				
Tax benefit on interest on own capital	75	133	71	134
Tax benefit	85	247	215	344
Difference on income taxes calculated based on assumed profit	27	30	26	36
Additions (reversals) to non-recognized tax loss carry forwards	(38)	(118)	(26)	(127)
Other permanent additions (reversals)	(38)	(18)	(39)	(27)
Income taxes	(258)	31	(642)	(474)
Effective income taxes rates	24%	(4%)	25%	19%
Current	(119)	121	(354)	(108)
Deferred	(139)	(90)	(288)	(366)

#### 11.1.2 Deferred tax assets and liabilities

Deferred taxes on assets and liabilities are recognized based on tax losses and temporary differences between book values for the financial statements and the corresponding amounts used for taxation purposes.

		Consolidated
	06/30/2024	12/31/2023
Tax loss (includes negative base) Added value and provision for maintaining the integrity of shareholders' equity	724 272	673 309
Temporary differences:		
Added value linked to property, plant and equipment, and intangible assets / Business		
combination	(581)	(613)
Post-employment benefit obligations	351	375
Provision for legal proceedings	401	403
Estimated credit losses - Accounts receivable	340	337
Right to use the overtaking revenue concession	85	88
Fair value of indemnified financial assets	(2,650)	(2,406)
Debt interest capitalization	(133)	(138)
Accelerated depreciation	(12)	(28)
Fair value of financial instruments	150	49
Hydrological risk (GSF)	(61)	(41)
Construction margin and compensation of the contract asset	(330) 141	(222)
Others		228
Total	(1,303)	(986)
Non-current asset	921	885
Non-current liability	(2,224)	(1,871)



The variations in deferred taxes are as follows:

	Co	nsolidated
	Asset	Liability
Balance as of December 31, 2023	885	(1,871)
Effects recognized on income	37	(325)
Effects recognized on other comprehensive income	(1)	(21)
Reclassification to liabilities directly associated to non-current assets held for sale	-	(7)
Balance as of June 30, 2024	921	(2,224)
Balance as of December 31, 2022	611	(1,524)
Effects recognized on income	(7)	(359)
Effects recognized on other comprehensive income	94	92
Reclassification to liabilities directly associated to non-current assets held for sale	-	588
Balance as of June 30, 2023	698	(1,203)

#### 11.1.3 Uncertainties about the treatment of Income taxes

On June 30, 2024 and December 31, 2023, the Company had R\$ 30 and R\$ 29, respectively, recognized in the line of income taxes payable which refers to the impact of the uncertain tax positions recorded in the non-current liability.

In addition to the tax uncertainties related to the treatment of income taxes that were recognized, on June 30, 2024, and December 31, 2023, the Company has the amount of R\$ 4,603 e R\$ 4,215, respectively, referring to tax treatments adopted that were liable to inquiries from tax authorities. The Company's prognostic regarding this issue and supported by its legal advisors is that such tax treatment adopted should be admitted by the authorities in both, administrative and/or judicial spheres, when needed.

There were no changes in the main natures of the uncertainties disclosed.

### 11.2 Reimbursement to consumers - Federal taxes

As per decision made by the Supreme Federal Court ("STF") in March 2017, the value of the ICMS highlighted in the bill of sale must not be part of the calculation basis of PIS and COFINS and considering the lawsuits filed by some subsidiaries and the modulation of effects due to the STF decision, the Company constituted a recoverable asset of PIS and COFINS and a corresponding liability that is being passed to the consumers through annual tariff process, as determined by Law n° 14.385/22.

The balance of the constituted liabilities in the subsidiaries, updated by the SELIC rate and deducted from the already accomplished compensations, are shown below:

		Consolidated
	06/30/2024	06/30/2023
Opening balance	3,348	4,586
Monetary update	117	188
Compensation	(326)	(852)
Closing balance	3,139	3,922
Current asset	690	1,431
Non-current asset	2,449	2,491



#### 12. CASH AND CASH EQUIVALENTS

	Consolidated		Pa	rent Company
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and demand bank deposits	338	441	-	1
Bank Deposit Certificate (CDB)	3,861	2,656	729	876
Investment funds	5,186	4,351	275	268
Total	9,385	7,448	1,004	1,145

The financial instruments portfolios classified as cash and cash equivalents are made with the purpose of better profitability and the lowest level of risk. The average remuneration of these portfolios on June 30, 2024, is 99.99% of the CDI (100.49% on December 31, 2023).

The portfolio of financial investments, on June 30, 2024, and December 31, 2023, is mainly comprised of exclusive investment funds of the Neoenergia Group which are composed of several assets, as described below:

Portfolio		Consolidated	Parent Compa		
Exclusive funds	06/30/2024	12/31/2023	06/30/2024	12/31/2023	
Repo operations	5,186	4,351	275	268	
Total	5,186	4,351	275	268	

The group's exclusive investment funds are vehicles with specific purposes controlled by Neoenergia S.A. Their purpose is for the group to diversify its investments seeking better profitability with the lowest level of risk. The funds are subject to obligations restricted to the payment of services provided for the asset management, which can be detailed as the investment's operations, such as custody and audit fees, along with other expenses. There are no relevant financial obligations or legal or extrajudicial claims, as well as assets from the shareholders to cover these obligations.

#### 13. TRADE ACCOUNTS RECEIVABLE AND OTHERS

						Consolidated
	06/30/2024					12/31/2023
	Receivable	Expected credit loss	Accounts receivable, net	Receivable	Expected credit loss	Accounts receivable, net
Energy supply (note 13.1)	9,368	(2,310)	7,058	9,383	(2,124)	7,259
Commercialization of energy at CCEE	95	-	95	132	-	132
Distribution grid availability	1,150	(6)	1,144	1,163	(5)	1,158
Government Grants and subsidies	966	_	966	638	-	638
Other receivables	491	(138)	353	576	(115)	461
Total	12,070	(2,454)	9,616	11,892	(2,244)	9,648
Current asset	-	-	9,201	-	-	9,266
Non-current asset	-	-	415	-	-	382

#### 13.1 Energy supply

The trade accounts receivable regarding energy supply comprise the receivables from the energy distribution, generation, and commercialization. The breakdown of trade accounts receivable regarding energy supply, per consumer class, is as follows:



				Consolidated	
		06/30/2024	12/31/		
	Receivable	Expected credit loss	Receivable	Expected credit loss	
Residential	3,483	(1,362)	3,471	(1,221)	
Commercial	1,357	(433)	1,041	(398)	
Industrial	894	(232)	1,086	(238)	
Rural	563	(188)	564	(173)	
Government	532	(19)	523	(21)	
Public lighting	342	(19)	339	(18)	
Public service	358	(5)	358	(7)	
Unbilled services	1,839	(52)	2,001	(48)	
Total	9,368	(2,310)	9,383	(2,124)	

The aging list of the accounts receivable regarding the energy supply is presented as follows:

				Consolidated
		06/30/2024		12/31/2023
	Receivable	Expected credit loss	Receivable	Expected credit loss
Due receivables	4,192	(142)	4,468	(121)
Overdue receivables:				
Between 1 and 90 days	1,638	(101)	1,689	(103)
Between 91 and 180 days	393	(111)	347	(101)
Between 181 and 360 days	566	(214)	602	(261)
After 361 days	2,579	(1,742)	2,277	(1,538)
Total	9,368	(2,310)	9,383	(2,124)

### 13.2 Variation of the expected credit losses - ECL

		Consolidated
	06/30/2024	06/30/2023
Opening balance	(2,244)	(1,831)
Recognized effect in profit or loss for the period	(297)	(361)
Effective write-off of uncollectible receivables	87	96
Closing balance	(2,454)	(2,096)

#### 14. SECTORAL FINANCIAL ASSETS AND LIABILITIES (PORTION A AND OTHERS)

The tariffs that the concessionaires and permissionaires are allowed to charge from their consumers are reviewed by ANEEL: (i) annually on the concession agreement's anniversary date, for tariff adjustment purposes; and (ii) every four or five years, on average, aiming to recompose a part of the Portion B (manageable costs) and to adjust the Portion A (non-manageable costs) of certain tariff components. This tariff adjustment mechanism can cause a temporal difference that derives from the difference between the projected and included costs in the tariff at the beginning of the tariff period, and the ones that are effectively incurred throughout the tariff's period of validity. These differences form rights or obligations, in observance of the principle of economic and financial balance established by the contract of concession and permission.



The composition of the sectoral assets and liabilities are demonstrated below:

						Consolidated
		06,	/30/2024			12/31/2023
			Net			
	Rights	Obligations	effect	Rights	Obligations	Net effect
CVA and Neutrality						
Energy	20	(1,344)	(1,324)	137	(1,360)	(1,223)
System Service Charges – ESS (note 6.3)	407	-	407	282	(298)	(16)
Energy Development Account - CDE	114	-	114	62	(1)	61
Tariff on Use of Transmission Network – TUST	603	(5)	598	678	(5)	673
Others	13	(367)	(354)	70	(204)	(134)
Financial Components and subsidies						
Over contracting pass-through (1)	1,010	(210)	800	1,544	(240)	1,304
Hydrological Risks	-	(1,004)	(1,004)	-	(930)	(930)
Demand's Overtaking / Surplus	5	(773)	(768)	14	(576)	(562)
Readjustment deferral	275	(270)	5	330	(308)	22
Eletrobras moderateness CDE	-	(196)	(196)	4	(262)	(258)
PIS/COFINS credits over ICMS (2)	66	(274)	(208)	832	(1,185)	(353)
Water Scarcity Flag <sup>(3)</sup>	-	-	-	348	-	348
Others	111	(90)	21	95	(60)	35
Total	2,624	(4,533)	(1,909)	4,396	(5,429)	(1,033)
Values Homologated by ANEEL	1,742	(1,616)	126	1,945	(2,520)	(575)
Values to be Homologated by ANEEL	882	(2,917)	(2,035)	2,451	(2,909)	(458)
Total	2,624	(4,533)	(1,909)	4,396	(5,429)	(1,033)
Current Assets			351			324
Current Liabilities			(1,053)			(430)
Non-current Liabilities			(1,207)			(927)

- (1) On June 30, 2024, the Company determined an asset of R\$ 800, due to the increase of the recognition intended to nullify the effects of the result obtained with the purchase and sale of the energy surplus in the short-term market and amortization of the approved balances between the tariff readjustment process.
- (2) On June 27, 2022, Law 14,385/2022 was published. Its purpose is to regulate the reimbursement of PIS/COFINS credits on ICMS which was the origin of the Extraordinary Tariff Revision RTE, on July 13, 2022. These mechanisms allowed the anticipation of the reversal related to the amount of these taxes as a negative financial component, whose deferral for the next 12 months, from April 2024 to March 2025 is backed by the expectations of future compensations of these credits with the Federal Revenue.
- (3) This positive financial component was recognized in the 2023 Tariff Readjustment process, and it corresponds to the reversal of the costs related to the Hydric Scarcity Flag including the previous readjustment for purposes of tariff moderateness and tariff mitigation.

#### 15. PUBLIC SERVICE CONCESSIONS

The Company's concessions of distribution and transmission are not onerous, therefore there are no fixed financial obligations and payments to be made for the Granting Authority. The vested concession contracts have a 30-year term with an extension of its validity, at the sole discretion of the Granting Authority, upon the concessionaire's request. In case of the concession's extinction due to the termination of the contract's deadline or other hypothesis predicted in the contract, the assets linked to the infrastructure which is connected to the provision of services will be reversed to the Granting Authority. Thus, proceeding to the mapping, evaluations, and determination of the amount of compensation owed to the Companies considering the values and incorporation dates to the electric system.



#### 15.1 Financial asset

The values of the assets linked to the infrastructure and that will not be amortized until the end of the concession contract is classified as a financial asset for being an unconditional right of receiving cash or other financial assets directly from the Granting Authority. The recognized value of the financial asset and the changes in the fair value are reviewed every month based on the assumptions inherent to this contract asset. These assets had the following variations in the period:

		Consolidated
	06/30/2024	06/30/2023
Opening balance	28,113	23,493
Writte-offs	(30)	(24)
Reversals	-	2
Transfers – contract asset <sup>(1)</sup>	1,436	1,448
Transfers – intangible asset	2	2
Fair value adjustments <sup>(2)</sup>	711	829
Closing balance	30,232	25,750

<sup>(1)</sup> Transfer of the distributors' contract assets, classified as contract assets during the construction period;

#### 15.2 Contract asset

The cash flows linked to the concession infrastructure construction phase, whose right to consideration is conditioned to the fulfilment of performance obligations linked to the operation phase, are classified as Contract Assets, and present the following breakdown:

		06	5/30/2024			2/31/2023
	Transmission	Distribution	Total	Transmission	Distribution	Total
Current	844	-	844	688	-	688
Non-current	10,690	4,617	15,307	8,422	4,043	12,465
Total	11,534	4,617	16,151	9,110	4,043	13,153
Concluded On going	2,506 9,028	- 4,617	2,506 13.645	607 8,503	4,043	607 12,546

These assets had the following variations in the period:

		Co	onsolidated
	Transmission	Distribution	Total
Balance as of December 31, 2023	9,110	4,043	13,153
Additions (1)	2,006	2,385	4,391
Write-offs	-	(9)	(9)
Transfers -intangible in service (1)	-	(428)	(428)
Transfers – Financial assets (1)	-	(1,436)	(1,436)
Transfers – Others	-	62	62
Contract asset amortization	(114)	-	(114)
Monetary update	548	-	548
Reclassification to non-current asset held for sale (note 16.3)	(16)	-	(16)
Balance as of June 30, 2024	11,534	4,617	16,151
Cost	11,534	5,000	16,534
Special obligations	-	(383)	(383)

<sup>(2)</sup> The fair value is affected by the variation of the National Wide Consumer Price Index - IPCA, if compared to the same period of the previous year. In 2023, the Financial Asset was adjusted in conformity with ANEEL Report 5th Cycle which is adherent to Sub-model 2.3 (Regulatory Remuneration Basis), PRORET (Tariff Regulation Procedures).



		C	onsolidated
	Transmission	Distribution	Total
Balance as of December 31, 2022	12,390	4,305	16,695
Additions (1)	2,016	2,491	4,507
Write-offs	-	(14)	(14)
Transfers -intangible in service (1)	-	(689)	(689)
Transfers – Financial assets (1)	-	(1,448)	(1,448)
Transfers – Others	-	(25)	(25)
Contract asset amortization	(249)	-	(249)
Monetary update	676	-	676
Reclassification to non-current asset held for sale	(5,176)	-	(5,176)
Balance as of June 30, 2023	9,657	4,620	14,277
Cost	9,657	5,113	14,770
Special obligations	-	(493)	(493)

<sup>(1)</sup> During the construction phase, the assets linked to the distributor's concession infrastructure are recorded as contract assets and measured at their acquisition cost plus the costs of the loan for the financing of the given construction, incurred in the same period and deducted from special obligations. After the work's conclusion, these assets are divided between financial and intangible assets. The contract assets remeasurement concerning the transmitters composes the balance of additions.

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

### 16.1 Changes during the period

Changes in investments in subsidiaries, associates and joint ventures are as follows:

	Joint ventures	Associates	Total Consolidated	Subsidiaries	Total Parent Company
Balance as of December 31, 2023	1,128	856	1,984	31,579	33,563
Capital increase	-	-	-	1,134	1,134
Capital reduction	(27)		(27)	-	(27)
Reclassification to asset held for sale (note 16.3)	-	-	-	(56)	(56)
Equity in income (losses) of subsidiaries in other comprehensive income	-	-	-	42	42
Declared dividends and interest on capital	(41)	-	(41)	(2,293)	(2,334)
Others	-	-	-	(20)	(20)
Equity in income (losses)	72	(44)	28	2,103	2,131
Equity in income (losses) of subsidiaries in profit or loss	72	(44)	28	2,205	2,233
Amortization of added value	-	-	-	(102)	(102)
Fair value/recoverable value adjustment - impairment	-	51	51	13	64
Reversal of the recoverable value (Impairment) (note 3)	-	51	51	-	51
Fair value adjustment – Assets held for sale	-	-	-	13	13
Balance as of June 30, 2024	1,132	863	1,995	32,502	34,497
Balance as of December 31, 2022 <sup>(1)</sup>	299	857	1,156	29,128	30,284
Capital increase	27	-	27	770	797
Equity in income (losses) of subsidiaries in other					
comprehensive income	-	-	-	(360)	(360)
Declared dividends and interest on capital	-	-	-	(1,175)	(1,175)
Reclassification to asset held for sale (note 16.3)	(28)	-	(28)	(2,187)	(2,215)
Others	-	-	-	(12)	(12)
Equity in income (losses)	31	(24)	7	2,349	2,356
Equity in income (losses) of subsidiaries in profit or loss	31	(24)	7	2,428	2,435
Amortization of added value	-	-	-	(79)	(79)
Fair value/recoverable value adjustment - impairment	-	30	30	(123)	(93)
Fair value adjustment – Assets held for sale	-	-	-	(123)	(123)
Reversal of the recoverable value (Impairment) (note 3)	-	30	30	-	30
Balance as of June 30, 2023	329	863	1,192	28,390	29,582

<sup>(1)</sup> Retrospective resubmission through reclassification. The comparative information is being retrospectively resubmitted as detailed in note 3.

For the period ended June 30, 2024 and 2023

(Amounts expressed in millions of Reais)



# **16.2** Breakdown by investment class

Additional information regarding the main investees are as follows:

		Interest and	Balance of inve	estments	Result o	finterest	Dividends and i capital re	
	Segment	voting capital	06/30/2024	12/31/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Subsidiaries								
	Networks	100.00%	10,299	10,362	150	257	10	58
Wholly owned	Liberalized	100.00%	1,656	1,516	180	254	3	156
subsidiaries)	Renewable	100.00%	9,719	8,462	208	130	350	89
	Others	100.00%	9	9	-	-	-	-
Other subsidiaries Neoenergia								
Coelba Neoenergia	Networks	98.98%	6,714	6,445	876	989	-	307
Elektro Neoenergia	Networks	99.68%	2,670	3,440	489	460	993	275
Cosern	Networks	93.09%	1,572	1,477	281	311	170	17
Afluente T	Networks	90.18%	218	229	15	16	-	15
			32,857	31,940	2,199	2,417	1,526	917
Associates and joint ventures  Neoenergia	t							
Transmissão	Networks	50.00%	1,132	1,128	73	-	30	-
Norte Energia	Renewable	10.00%	795	795	(51)	-	-	-
EAPSA <sup>(1)</sup> Energética	Renewable	100.00%	-	-	-	31	-	15
Corumbá III	Renewable	25.00%	68	61	6	6	-	-
			1,995	1,984	28	37	30	15
Shareholder's								
transactions			(355)	(361)	6	11	-	-
Total			34,497	33,563	2,233	2,465	1,556	932

<sup>(</sup>I) On September 26, 2023, with the transaction's conclusion the Company has 100% of the EAPSA's shares.

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



### 16.3 Non-current assets held for sale

		Consolidated		Parent Company
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Non-current assets held for sale				
Neoenergia Itabapoana	1,055	1,048	322	266
	1,055	1,048	322	266
Liabilities directly associated to non-current assets held for sale				
Neoenergia Itabapoana	733	782	-	-
	733	782	-	-
Total	322	266	322	266

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



### 17. PP&E

The PP&E variations, by asset class, are shown below:

					(	Consolidated
	Wind farms	Hydroelectric Power and Combined Cycle Plants	Constructions and land	Others	Assets under construction	Total
Depreciation rate p. a.	2.57% - 16.67%	2.00% - 20%	0% - 11.77%	2.00% - 33.30%	-	
Balance as of December 31, 2023	6,535	3,472	1,770	60	650	12,487
Addition	10	-	-	-	50	60
Capitalized costs (1)	-	-	-	-	7	7
Depreciation	(120)	(80)	(38)	(6)	-	(244)
Transfers between classes	48	12	(32)	16	(44)	-
Transfers - other assets	-	-	(1)	-	(14)	(15)
Balance as of June 30, 2024	6,473	3404	1,699	70	649	12,295
Cost	7,640	4853	2,188	118	649	15,448
Accumulated depreciation	(1,167)	(1,449)	(489)	(48)	-	(3,153)
Balance as of December 31, 2022	5,204	2,216	1,957	57	1,412	10,846
Addition	8	-	-	-	281	289
Capitalized costs (1)	-	-	-	-	17	17
Write-offs	-	(1)	-	-	(3)	(4)
Depreciation	(129)	(47)	(18)	(5)	-	(199)
Transfers between classes	1,040	2	(284)	24	(782)	-
Transfers - other assets	-	-	-	1	(16)	(15)
Reclassification to non-current asset held for sale	-	-	4	(15)	(4)	(15)
Balance as of June 30, 2023	6,123	2,170	1,659	62	905	10,919
Cost	7,057	3,206	2,041	101	905	13,310
Accumulated depreciation	(934)	(1,036)	(382)	(39)	-	(2,391)

<sup>(1)</sup> Capitalized costs with personnel allocated to construction; financial charges of loans and financing; addition (reversal) of provision for the dismantling of assets and business units; as well as its respective environmental obligations.

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



#### **18.** INTANGIBLE ASSETS

Changes in intangible assets, by nature, are as follows:

						Consolidated
	0 1 11		0.6	04	Assets under	
	Goodwill	Concession	Software	Others	construction	Total
Amortization rate p.a.	-	2.34% - 6.25%	6.25% - 50%	2.35% - 100%	-	
Balance as of December 31, 2023	1,360	12,452	20	26	41	13,899
Additions	-	-	-	-	9	9
Write-offs	-	(36)	-	-	-	(36)
Amortization	-	(1,117)	(4)	(3)	-	(1,124)
Transfers between classes	-	-	9	-	(9)	-
Transfers – Financial asset <sup>(1)</sup>	-	(2)	-	-	-	(2)
Transfers – Contract asset (2)	-	428	-	-	-	428
Transfers – Other assets	-	-	-	-	(8)	(8)
Balance as of June 30, 2024	1,360	11,725	25	23	33	13,166
Cost	1,360	34,779	51	41	33	36,264
Accumulated depreciation	-	(21,582)	(26)	(18)	-	(21,626)
Special obligation	-	(1,472)	-	-	-	(1,472)
Balance as of December 31, 2022	671	11,881	16	14	24	12,606
Additions	-	-	-	-	8	. 8
Write-offs	-	(35)	-	-	-	(35)
Amortization	-	(997)	(6)	(4)	-	(1,007)
Transfers between classes	-	-	7	5	(12)	-
Transfers – Financial asset (1)	-	(2)	-	-	-	(2)
Transfers – Contract asset (2)	-	660	29	-	-	689
Transfers – Other assets	-	-	-	(2)	2	-
Reclassification to Non-current asset held for sale	-	-	(1)	-	-	(1)
Balance as of June 30, 2023	671	11,507	45	13	22	12,258
Cost	671	32,495	167	23	22	33,378
Accumulated depreciation	-	(19,333)	(122)	(10)	-	(19,465)
Special obligation	-	(1,655)	-	-	-	(1,655)

<sup>(1)</sup> Refers to the power distributors' contractual right to receive cash from the users due to the services of construction and improvements of the power distribution systems, upon the entry into operation of the respective assets. After the infrastructure construction, such assets will be classified as indemnified financial assets or as intangible assets, according to the remuneration arrangements.

<sup>(2)</sup> Refers to the contractual rights classified as a contract asset until the conclusion of the performance obligation established in the concession agreement.



#### 19. SUPPLIERS, ACCOUNTS PAYABLE TO CONTRACTORS AND AGREEMENT CONTRACTS

		Consolidated
	06/30/2024	12/31/2023
Energy	1,737	1,880
Network usage charges	571	642
Materials and services	1,544	1,957
Free energy	189	185
Total	4,041	4,664
Current	3,852	4,483
Non-current	189	181

#### Operations of invoice discounting or Confirming

To strengthen the commercial relationship with its suppliers, the Company authorized them to accomplish the cession of credits with financial institutions and, for the transferred securities, the Company will make their payment directly to its holder, on the due date and amounts previously settled with their original suppliers, with no postponement of the deadline by the Company. The following conditions will also not occur, interest over the transferred securities, guarantee, or the existence of contract clauses that may require anticipated maturities. The Company does not influence over negotiations between suppliers and financial institutions.

The Company operationalized these transactions as it follows:

- 'Antecipa Fácil' Platform: The platform, 100% digital, is managed by a partner company that has no relation with the Company. The suppliers access this platform and include the invoices that they wish to anticipate. In turn, the Antecipa Fácil, triggers several financial institutions for the execution of a reversal auction, subsequent definition of cost to the supplier, and which institution will do the anticipation. The invoice's settlement is made by the Company to the original supplier in a consigned bank account informed by the platform.
- Agreement contract: The supplier and the financial institutions have a direct relationship, mostly under the Agreement Contracts and Receivables Assignment Term (together 'Agreement Contract'), signed between the Company and the financial institution, where the payment of the assigned title is made by the Company to the financial institution.
- These transactions' payments impacted cash flow as the follows:

	Consolidated		
	06/30/2024	12/31/2023	
Platform - <i>Antecipa Fácil</i>	221	-	
Agreement contract	-	379	
Total	221	379	
Cash flow from operating activities Cash flow from investing activities	141 80	323 56	



On June 30, 2024 and December 31, 2023, the value of these obligations is presented below:

		Consolidated
	06/30/2024	12/31/2023
Platform – <i>Antecipa Fácil</i>	26	125
Total Current	26	125
Average payment period	70 days	54 days

#### 20. LOANS, FINANCINGS AND DERIVATIVE FINANCIAL INSTRUMENTS

#### 20.1 Net debt

The Company evaluates the net debt to ensure the continuity of its business in the long term, being able to generate value for its shareholders through the payment of dividends and capital gains. The net debt is composed as follows:

		Consolidated	Pa	arent Company
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Bank loans and financings	7,407	8,902	-	-
Development agencies	18,386	17,255	3,304	2,876
Capital market	25,316	19,726	1,581	1,624
Loans and financings (1)	51,109	45,883	4,885	4,500
Derivative financial instruments (note 20.3)	(47)	1,298	361	736
Cash and cash equivalents				
(note 12)	(9,385)	(7,448)	(1,004)	(1,145)
Marketable securities	(601)	(587)	(115)	(109)
Net debt	41,076	39,146	4,127	3,982

<sup>(</sup>I) In the statement of financial position, the Company presents loans and financing net of collateral deposits related to debts. This presentation is a better representation of these transactions because such collaterals are realized exclusively for amortizing the related debts.

#### 20.2 Loans and financings

The Company's debts are composed of funds mainly raised through bank loans, funding agencies, and the capital market (debentures and promissory notes) and they mostly are denominated in Brazilian Reais ("R\$") and U.S Dollars ("US\$"). The debts are initially recognized at fair value, which usually reflects the received value, net transaction costs (direct costs of issuance), and eventual payments. Subsequently, the debts are recognized by the (i) amortized cost or (ii) fair value through the result.

The Company contracted derivatives to hedge its exposure to cash flow variations from the debts denominated in foreign exchange to itself, thus significantly mitigating the risk of foreign exchange exposure.



### a) Balance of contracts by currency and interest rate modality

		Consolidated	Р	arent Company
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Denominated in R\$	39,433	33,103	1,606	1,652
Floating interest rates	39,414	33,078	1,606	1,652
Fixed interest rates	19	25	-	-
Denominated in US\$	8,934	9,504	3,311	2,883
Floating interest rates	1,375	1,257	573	500
Fixed interest rates	7,559	8,247	2,738	2,383
Denominated in other				
currencies	3,271	3,688	-	-
Fixed interest rates	3,271	3,688	-	-
	51,638	46,295	4,917	4,535
Collateral deposits	(118)	(115)	-	-
Transaction costs	(411)	(297)	(32)	(35)
	51,109	45,883	4,885	4,500
Current liabilities	8,791	8,951	204	216
Non-current liabilities	42,318	36,932	4,681	4,284

On June 30, 2024, the debts' average cost in percentage are as follows:

		Consolidated	P	arent Company
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Average cost in % of CDI (1)	91.8%	89.4%	81.7%	79.1%
Average cost in fixed interest rates	10.8%	11.8%	9.6%	10.4%
Debt balance	51,109	45,883	4,885	4,500
Derivative financial instruments	(47)	1,298	361	736
Total debt, net of derivatives	51,062	47,181	5,246	5,236

<sup>(1)</sup> The rate considers the debt's average balance of 13 months and the result of the accumulated and average CDI from the last 12 months.

#### **b)** Debt's future payment flow

The Company aims to structure its debt according to the financial cycle of its business, observing the peculiarities of each company and the characteristics of its concessions and authorizations.

The future payment flow of the debt's principal and interest are demonstrated below:

				Consolidated
	Principal <sup>(1)</sup>	Interest (1)	Derivative instruments	Total
2024	3,278	1.692	150	5,120
2025	6,754	3,367	27	10,148
2026	6,231	3,395	42	9,668
2027	6,517	2,826	(104)	9,239
2028	7,297	2,312	(46)	9,563
Between 2029 and 2033	18,650	4,760	(937)	22,473
Between 2034 and 2038	5,177	1,815	(272)	6,720
2039 onwards	3,425	587	-	4,012
Total	57,329	20,754	(1,140)	76,943

<sup>(1)</sup> The estimated future payment flow, including the principal and interest is calculated based on the interest rate curves (pre and post rates) and exchange rate in effect on June 30, 2024, and considering that all amortizations and payments upon maturity of the loans and financings will be made in the contracted deadlines. The amount includes estimated future payment of charges to incur (still not provisioned) and the incurred charges that are already recognized in the financial statements.



On June 30, 2024, the Company's debt average deadline is of 5.56 years (5.19 years on December 31, 2023).

#### c) Debt reconciliation with the cash flow and other variations

		Consolidated		Parent Company
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Opening balance	45,883	43,503	4,500	4,601
Effect in the cash flow:				
Fund raisings	8,900	5,073	-	-
Principal's amortization	(5,411)	(2,550)	(59)	(57)
Borrowing costs	(142)	(26)	-	-
Debt charges paid	(1,625)	(1,558)	(128)	(141)
Application (redemption) of collateral deposits	(3)	(39)	-	-
Non-cash effect:				
Charges incurred	2,178	2,220	144	168
Exchange rate variation	1,367	(1,175)	428	(187)
Fair value adjustments	(4)	(11)	-	-
Reclassification to liabilities directly associated to non-current assets held for sale (note 16.3)	(34)	(2,015)	-	-
Closing balance	51,109	43,422	4,885	4,384

During the six-month period ended June 30, 2024, the Group raised R\$ 8,900, being: (i) R\$ 900 through bank loans and financing in foreign currency, in addition to contracts of foreign exchange swaps; (ii) R\$ 7,050 through capital market and (iii) R\$ 950 raised with national development banks.

#### d) Credit lines

				Consolidated
Type	Currency	Raising deadline	Total amount	Used amount
Financing lines	R\$	12/15/2026	5,892	2,789
			5,892	2,789

The average cost to maintain these credit lines, on June 30, 2024, is 0.28% per annum (0.34% per annum on December 31, 2023) over the total amount.

#### e) Restrictive financial conditions (Covenants)

On June 30, 2024, the Company has 88% of the consolidated debt contracts with Covenants. The main covenants require that the Company must maintain certain indexes, such as net debt over EBITDA and EBITDA over financial income (expenses). The Company did not identify any event of nonconformities on June 30, 2024, and December 31, 2023. Below are the main parameters and standard estimated measurements.

	Inferior contract limits <sup>(1)</sup>	Measurement <sup>(2)</sup> in 06.30.2024	Measurement <sup>(2)</sup> in 12.31.2023
Consolidated Neoenergia:			
Net debt ÷ EBITDA (*)	≤ 4.0	3.27	3.17
EBITDA ÷ Financial result (*)	≥ 2.0	2.65	2.55
(*) 12-month cumulated period			

<sup>(1)</sup> Each debt contract foresees specific conditions with the breakdown of indicators that will be measured and the respective period of verification which can be quarterly or annually. The indexes are from the lower level of each observed indicator among all debt contracts.

<sup>(2)</sup> General indexes achieved by the consolidated information presented in these financial statements. Neoenergia S.A is the guarantor of its subsidiaries' debts; therefore, some financial covenants are based on the consolidated amounts of Neoenergia S.A.



The Company has non-financial covenants that must be fulfilled and verified in the same periodicity as the financial covenants. No infringement of nonfinancial covenants that may give cause to an early maturity of its financial operations was identified.

#### 20.3 Derivative financial instruments

The Company is exposed to several risks arising from its operations, including risks related to foreign exchange rates, interest rates, and price ratios. The Company uses swaps, forward contracts, options, and other derivatives financial instruments for economic and financial protection purposes, as a part of the Company's risk management strategy. General considerations on the risk management strategy are set out in note 25.6.

#### a) Assets (Liabilities) of derivative financial instruments in the statement of financial position

	Consolidated		Pa	Parent Company		
	06/30/2024	12/31/2023	06/30/2024	12/31/2023		
Loans and financing - hedging instruments:						
Exchange rate risk (NDF, options and other derivatives)	(8)	(18)	(6)	(14)		
Currency swap- US\$ vs R\$	262	(852)	(355)	(722)		
Currency swap - Other currencies vs R\$	(251)	(462)	-	-		
Interest rate swap – R\$	39	42	-	-		
Other transactions - hedging instruments:						
Exchange rate risk – Goods and services	5	(8)	-	-		
Net exposure	47	(1,298)	(361)	(736)		
Current asset	500	284	-	-		
Non-current asset	497	347	97	5		
Current Liability	(242)	(610)	(108)	(110)		
Non-current Liability	(708)	(1,319)	(350)	(631)		

The Company has derivative financial instruments contracted for hedging purposes that are designated for hedge accounting, as shown below:

		Consolidated	P	arent Company
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Derivatives not designated for hedge				
accounting				
Loans and financing hedging	6	7	-	-
Other transactions hedging	2	(4)	-	-
Derivatives designated for hedge accounting -				
cash flow				
Loans and financing hedging	(373)	(1,613)	(361)	(736)
Other transactions hedging	3	(4)	-	-
Derivatives designated for hedge accounting -				
fair value				
Loans and financing hedging	409	316	-	-
	47	(1,298)	(361)	(736)



# **b)** Effects of the derivative financial instruments in profit or loss, cash flow and other comprehensive income

						nsolidated
		06/3	30/2024		06	/30/2023
	Loans and financing hedging	Other operations hedging	Total	Loans and financing hedging	Other operations hedging	Total
Opening balance	(1,292)	(6)	(1,298)	(283)	-	(283)
Gain (loss) recognized in profit or loss	863	7	870	(1,827)	(18)	(1,845)
Gain (loss) recognized in other comprehensive income	(35)	13	(22)	(94)	(13)	(107)
Financial settlement inflow (outflow)	503	(6)	497	617	28	645
Closing balance	39	8	47	(1,587)	(3)	(1,590)
Gain (loss) recognized in profit or loss						
Cost of operations Financial income (expenses), net	- 863	7 -	7 863	(1,827)	(18)	(18) (1,827)
					Parent	Company
		06	/30/2024			Company /30/2023
	Loans and financing hedging	Other operations hedging	/30/2024 Total	Loans and financing hedging		
Opening balance	and financing	Other operations		and financing	06 Other operations	/30/2023
Gain (loss) recognized in profit or loss	and financing hedging	Other operations hedging	Total	and financing hedging	Other operations hedging	/30/2023 Total
Gain (loss) recognized in profit or loss Gain (loss) recognized in other comprehensive income	and financing hedging (736)	Other operations hedging	Total (736)	and financing hedging (502)	Other operations hedging (6)	Total (508)
Gain (loss) recognized in profit or loss Gain (loss) recognized in other	and financing hedging (736)	Other operations hedging	Total (736) 303	and financing hedging (502)	Other operations hedging (6)	Total (508) (349)
Gain (loss) recognized in profit or loss Gain (loss) recognized in other comprehensive income Financial settlement inflow	and financing hedging (736) 296	Other operations hedging	Total (736) 303 (27)	and financing hedging (502) (335)	Other operations hedging  (6)  (14)	(508) (349) (62)
Gain (loss) recognized in profit or loss Gain (loss) recognized in other comprehensive income Financial settlement inflow (outflow)	and financing hedging (736) 296 (27)	Other operations hedging  - 7 - (7)	Total (736) 303 (27) 99	and financing hedging (502) (335) (61)	Other operations hedging  (6) (14) (1)	(508) (349) (62)

### 21. PROVISIONS, OTHER OBLIGATIONS AND JUDICIAL DEPOSITS

		Consolidated
	06/30/2024	12/31/2023
Provision for judicial lawsuits (note 21.1. a)	1,922	1,696
Provision for environmental obligations	115	122
Provision for obligations to dismantle assets	189	175
Provision for reimbursement	302	194
Total	2,528	2,187
Current liability	523	378
Non-current liability	2,005	1,809



#### 21.1 Provisions for lawsuits, contingent liabilities, and judicial deposits

#### a) Provision for lawsuits

The Company is a party to civil, labor, tax and other ongoing lawsuits in the administrative and judicial levels. Provisions for losses arising from these lawsuits are estimated and adjusted by the Company, supported by the opinions of its legal advisors.

Provisions for losses on lawsuits are as follows:

				Cons	olidated
	Civil	Labor	Tax	Regulatory	Total
Balance as of December 31, 2023	1,038	501	123	34	1,696
Additions and reversals, net	271	21	(1)	-	291
Payments	(126)	(65)	-	-	(191)
Monetary variation	99	25	2	2	128
Reclassification to liabilities directly					
associated to non-current assets held for	(2)	-	-	-	(2)
sale					
Balance as of June 30, 2024	1,280	482	124	36	1,922
Balance as of December 31, 2022	944	490	125	79	1,638
Additions and reversals, net	98	11	-	-	109
Payments	(82)	(34)	-	(1)	(117)
Monetary variation	96	32	2	2	132
Reclassification to liabilities directly					
associated to non-current assets held for	(45)	-	-	-	(45)
sale					
Balance as of June 30, 2023	1,011	499	127	80	1,717

For the semester ended June 30, 2024, there was inclusion of civil proceedings, which are detailed down below. For the remaining natures, there were no relevant changes in the situation of these proceedings, or the values provisioned, which were also monetarily updated in the period.

Subisidary	Nature	Description	Amount
Neoenergia Alto do Paranaíba Transmissão de Energia S.A.	Cívil	Judicialization of land actions for the establishment of environmental easement on the properties where the transmission lines will be built.	199

The main proceedings are disclosed in the consolidated financial statements of December 31, 2023.



### b) Contingent liabilities

Contingent liabilities concern unrecognized lawsuits since they are current obligations whose outflow of resources is not probable or for which it is not possible to make a sufficiently reliable estimation of the obligation value based on legal opinions. The contingent liabilities are demonstrated below:

		Consolidated		
	06/30/2024	12/31/2023		
Civil	3,940	3,527		
Labor	1,009	897		
Tax	4,673	4,396		
Regulatory	261	343		
Total	9,883	9,163		

For the semester ended June 30, 2024, there was inclusion of tax and civil proceedings, which are detailed down below. For the remaining natures, there were no relevant changes in the situation of these proceedings, or the values provisioned, which were also monetarily updated in the period.

Subsidiaries	Nature	Description	Amount
Neoenergia Pernambuco	Tax	Lawsuit that discusses TIP/CIP	85
Neoenergia Pernambuco	Tax	Infraction Notice that discusses the billing of ICMS, referring to the periods of January and December 2021, due to alleged improper use of tax credit	45
Neoenergia Coelba	Tax	Infraction Notice that discusses the difference over calculation of the reversal of non-technical losses of the PIS and COFINS credit base	61
Neoenergia Alto do Paranaíba Transmissão de energia S.A.	Civil	Judicialization of land actions for the establishment of environmental easement on the properties where the transmission lines will be built	50

The main proceedings are disclosed in the consolidated financial statements of December 31, 2023.

### c) Judicial deposits

Judicial deposits are presented according to the nature of the corresponding lawsuit and are related to lawsuits provisioned or not.

		Consolidated
	06/30/2024	12/31/2023
Civil	1,026	719
Labor	316	373
Tax	307	311
Others	46	45
Total	1,695	1,448

The judicial deposits were monetarily updated by the SELIC rate, for tax lawsuits and the TR rate plus 70% of the SELIC rate, for the other lawsuits.



#### 22. EMPLOYEE BENEFITS

As a part of its remuneration strategy, the Company grants its employees short and long-term benefits, in addition to salaries, vacations, and other legal benefits, as well as the respective labor charges applicable to these benefits.

The post-employment long-term benefits include (i) complementary pension plan ("Pension plan – Defined benefit "); (ii) complementary pension plan ("Pension plan – Defined contribution ") and (iii) post-employment healthcare plan.

The values recognized in the statement of financial position are shown below:

		Consolidated
	06/30/2024	12/31/2023
Labor obligations and PSP	471	643
Benefits – post-employment	1,074	1,142
Total	1,545	1,785
Non-current assets (1)	(17)	(22)
Current liabilities	596	854
Non-current liabilities	966	953

<sup>(</sup>I) The presentation of the post-employment benefit balance is allocated in the following heading "Other non-current assets".

### 22.1 Short and long-term benefits - Post-employment

The following variations are highlighted:

- a) Changes in the plan's assets and liabilities
- (i) Defined benefit and post-employment healthcare

	Consolidated					
			De	fined benefit	Healthcare	
	Actuarial obligations	Assets' fair value	Ceiling effect	Net asset (liability)	Net asset (liability)	
Balance as of December 31, 2023	(3,975)	3,905	(170)	(240)	(902)	
Service cost	-	-	-	-	7	
Interest effects	(164)	162	(6)	(8)	(37)	
Contributions paid by participants	(2)	2	-	-	-	
Contributions paid by the sponsor	-	10	-	10	37	
Benefits paid by the plan	186	(186)	-	0	-	
Resizing	238	(22)	(125)	91	(32)	
Balance as of June 30, 2024	(3,717)	3,871	(301)	(147)	(927)	
Surplus plans	(417)	610	(175)	18	-	
Deficit plans	(3,300)	3,261	(126)	(165)	(927)	
Balance as of December 31, 2022	(3,726)	3,766	(198)	(158)	(729)	
Service cost	(1)	-	-	(1)	1	
Interest effects	(170)	173	(9)	(6)	(35)	
Contributions paid by participants	(2)	2	-	-	-	
Contributions paid by the sponsor	-	25	-	25	-	
Benefits paid by the plan	179	(176)	-	3	30	
Resizing	(383)	70	39	(274)	(233)	
Balance as of June 30, 2023	(4,103)	3,860	(168)	(411)	(966)	
Surplus plans	(809)	964	(168)	(13)	-	
Deficit plans	(3,294)	2,896	-	(398)	(966)	



### b) Amount recognized in the statement of income

					Cons	solidated
		06/	30/2024		06/	30/2023
	Defined benefit	Post- employment healthcare	Total	Defined benefit	Post- employment healthcare	Total
Service cost	2	7	9	1	(1)	-
Interest expense on liabilities	(170)	(37)	(207)	(164)	(33)	(197)
Interest income from assets	162	-	162	156	-	156
Total	(6)	(30)	(36)	(7)	(34)	(41)

### c) Amount recognized in the statement of comprehensive income

					Consc	lidated
		06/3	06/30/2023			
	Defined benefit	Post- employment healthcare	Total	Defined benefit	Post- employment healthcare	Total
Opening balance	(32)	(360)	(392)	30	(216)	(186)
Resizing:						
Changes in the assumptions	238	(32)	206	(332)	(232)	(564)
Ceiling effect of the assets/onerous liability	(125)	-	(125)	(51)	-	(51)
Plan's return on assets (except for interest income)	(22)	-	(22)	70	-	70
Change in the asset's cap limit	-	-	-	41	-	41
Gross effect	91	(32)	59	(272)	(232)	(504)
Income taxes	(31)	11	(20)	93	78	171
Net effect on other comprehensive income	60	(21)	39	(179)	(154)	(333)
Baixas e adições, liquidas	-	-	-	(13)	-	(13)
Closing balance	28	(381)	(353)	(162)	(370)	(532)

### d) Amounts recognized in the statement of financial position

				Consolidated		
		06/30/2024				
	Defined benefit	Post- employmen	Defined benefit	Post- employme		
Present value of actuarial obligations	(3,717)	(927)	(3,975)	(902)		
Assets' fair value	3,871	-	3,905	-		
Asset's limit effect (cap limit)	(301)	-	(170)	-		
Total net liability (asset)	(147)	(927)	(240)	(902)		
Non-current assets	17	-	21	-		
Current liabilities	(29)	(95)	(42)	(132)		
Non-current liabilities	(135)	(832)	(219)	(770)		



# e) Other information on defined benefit and post-employment health plans

## (i) Actuarial and economic hypotheses

The actuarial and economic hypotheses adopted were formulated considering the long term expected for their maturation, and should therefore be analyzed from this perspective. In the short term, they may not necessarily be realized. The following economic and actuarial hypotheses were adopted in the assessments:

						06	5/30/2024
	Néos - Plan BD BA	Post- employment healthcare	Néos - Plan BD PE	Vivest - PSAP / Elektro	Néos - Plan BD RN	FACEB- Plan BD	FACEB – Plan Saldado
Average nominal discount rate	9.44%	9.44%	9.44%	9.44%	9.44%	9.44%	9.44%
Average nominal growth rate of the salary cost	N/A	N/A	4.28%	4.42%	N/A	3.25%	N/A
Real inflation rate of the medical costs	N/A	3.25%	N/A	N/A	N/A	N/A	N/A
Average inflation rate estimated in the long-term	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Duration (in years)	7.93	9.29	8.03	10.50	6.87	9.84	9.00
						,	2/31/2023
	Néos - Plan BD BA	Post- employment healthcare	Néos - Plan BD PE	Vivest - PSAP / Elektro	Néos - Plan BD RN	FACEB- Plan BD	FACEB – Plan Saldado
Average nominal discount rate	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
Average nominal growth rate of the salary cost	N/A	N/A	4.78%	4.42%	N/A	3.25%	N/A
Real inflation rate of the medical costs	N/A	3.25%	N/A	N/A	N/A	N/A	N/A
Average inflation rate estimated in the long-term	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Duration (in years)	8.38	9.90	8.50	11.02	7.22	10.46	9.55



The main adopted actuarial assumptions in the calculation by defined benefit plan are demonstrated below:

						06/30/2024						12/31/2023
	Néos – Plan BD BA	Néos – Plan BD RN	Néos – Plan BD PE	Vivest - PSAP/ Elektro	FACEB - Plan Saldado	FACEB - Plan BD	Néos – Plan BD BA	Néos – Plan BD RN	Néos – Plan BD PE	Vivest - PSAP/ Elektro	FACEB - Plan Saldado	FACEB - Plan BD
Mortality table	SUSEP BR - EMSsb v2015 soothed in 15%	AT-2000 M&F	AT-2000 M&F	AT-2000 male, soothed in 10%	AT-2000 M&F soothed in 10%	AT-2000 M&F, soothed in 10%	SUSEP BR - EMSsb v2015 soothed in 15%	AT-2000 M&F	AT-2000 M&F	AT-2000 male, soothed in 10%	AT-2000 M&F soothed in 10%	AT-2000 M&F, soothed in 10%
Disability entry table	N/A	N/A	Average Light	Mercer Disability Male, soothed in 50%	TASA 1927	TASA 1927	N/A	N/A	Average Light	Mercer Disability Male, soothed in 50%	TASA 1927	TASA 1927
Disability mortality table	BR EMS sb v2010 (male)	AT-1983 weighted (40% male and 60% female), soothed in 10%	AT-1983 male	AT-1949 Male, aggravated in 10%	MI85 M&F	MI85 M&F	BR EMS sb v2010 (masc)	AT-1983 weighted (40% male and 60% female), soothed in 10%	AT-1983 male	AT-1949 Male, aggravated in 10%	MI85 M&F	MI85 M&F
Family composition	Active: N/A Assisted: Actual family AT-2000 M&F	Active: N/A Assisted: Actual family	Assets and DPB: 80% of married man with a wife 4 years younger. Assisted: Actual family	Assets and DPB: ExpCF_2014 Assisted: Actual family	Assets and DPB: 95% of married man with a wife 4 years younger. Assisted: Actual family	Assets and DPB: 95% of married man with a wife 4 years younger. Assisted: Actual family	Active: N/A Assisted: Actual family	Active: N/A Assisted: Actual family	Assets and DPB: 80% of married man with a wife 4 years younger. Assisted: Actual family	Assets and DPB: ExpCF_2014 Assisted: Actual family	Assets and DPB: 95% of married man with a wife 4 years younger. Assisted: Actual family	Assets and DPB: 95% of married man with a wife 4 years younger. Assisted: Actual family

For the Post-employment healthcare Plan, the Company used the following biometric tables: (i) Mortality – AT2000 Basic, and (ii) Disability entry-Light average and (iii) Disability mortality – AT-1983 (M) and (iv) Family composition – Active: 95% of married men with wife 4 years younger. Assisted: Actual family.

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



#### 23. SHAREHOLDERS' EQUITY

### 23.1 Share capital

On June 30, 2024, the share capital is R\$ 16,920 (on December 31, 2023, R\$16,920) which corresponds to 1,213,797,248 common shares ("ON") fully subscribed, paid-up, and without par value.

		Sha	Shareholders	
	ON	ON %	R\$	
Iberdrola Energia S A. ("Iberdrola")	606,898,625	50.00%	8,460	
Iberdrola S.A.	42,482,904	3.50%	592	
Previ-Caixa de Prev. dos Func. do Banco do Brasil ("Previ")	367,647,583	30.29%	5,125	
Other shareholders – Free float	195,037,128	16.07%	2,719	
Advisors and directors	1,090,334	0.09%	15	
Treasury shares	640,674	0.05%	9	
Total shares	1,213,797,248	100%	16.920	

### 23.2 Earnings per share and shareholders' remuneration

#### a) Earnings per share

The values of the basic and diluted earnings per share are shown below:

				Consolidated
	Three-mo	onth period ended	Six-mo	onth period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Net income for the period Weighted average number of the	815	728	1,942	1,943
outstanding shares	1,214	1,214	1,214	1,214
Basic and diluted earnings per share	0.67	0.60	1.60	1.60
basic and dicoted carriings per share	0.07	0.00	1.00	1.00
basic and altoted currings per share	0.07		outed to shareholders	of Neoenergia S/A
basic and altoted carrings per share		Attril	outed to shareholders o	of Neoenergia S/A Parent Company
basic and altored carrings per share	Three-mo	Attril	outed to shareholders o	of Neoenergia S/A Parent Company onth period ended
basic and altored carrings per share		Attril	outed to shareholders o	of Neoenergia S/A Parent Company onth period ended
Net income for the period Weighted average number of the	Three-mo	Attril	outed to shareholders o	of Neoenergia S/A Parent Company onth period endeo 06/30/2023
Net income for the period	Three-mo 06/30/2024	Attril onth period ended 06/30/2023	outed to shareholders of Six-mo 06/30/2024	of Neoenergia S/A Parent Company

# b) Shareholders' compensation

In June 2024, The Board of Directors approved an anticipated remuneration to the shareholders of R\$ 200 concerning the period of 2024 (R\$ 387 in June 2023) as interest on own capital to be paid by the Company until December 2024.



#### 24.TRANSACTIONS WITH RELATED PARTIES

The Company's related parties are subsidiaries, joint ventures, associates, shareholders and its related entities, and the Company's key management personnel.

The main commercial transactions with related parties recognized as accounts receivable and/or accounts payable and their respective revenues and/or costs/expenses are related to (i) power purchase and sale agreements; (ii) energy distribution and transmission system usage agreements; (iii) operation and maintenance service provision; (iv) administrative service contracts.

The transactions with pension funds responsible for the management of short- and long-term benefits offered to the Company's employees are classified as "Shareholders and Others" in this explanatory note.

The information regarding transactions with related parties and their effects on the Company's consolidated financial statement is shown below:

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



# 24.1 Outstanding balance with related parties

							Co	nsolidated	
			06	5/30/2024				12/31/2023	
	Joint		Shareholders		Joint		Shareholders		
	ventures	Associates	and others	Total	ventures	Associates	and others	Total	
Assets									
Accounts receivable and others	3	3	-	6	7	2	-	9	
Dividends and interest on own capital (receivable)	25	3	-	28	26	35	-	61	
Other assets	-	-	22	22	-	-	40	40	
	28	6	22	56	33	37	40	110	
Liabilities									
Suppliers and accounts payable	8	141	93	242	8	145	166	319	
Dividends and interest on own capital (payable)	-	-	965	965	-	-	773	773	
Other liabilities	-	-	5	5	-	-	2	2	
	8	141	1,063	1,212	8	145	941	1,094	

							Pare	ent Company
			06/	30/2024				12/31/2023
	Subsidiaries	Joint ventures and associates	Shareholders and others	Total	Subsidiaries	Joint ventures and associates	Shareholders and others	Total
Assets								
Accounts receivable and others	1,372	25	-	1,397	647	22	-	669
Other assets	432	-	-	432	76	-	-	76
	1,804	25	-	1,829	723	22	-	745
Liabilities								
Suppliers and accounts payable	-	-	83	83	-	-	144	144
Dividends and interest on own capital								
(payable)	-	-	936	936	-	-	753	<i>7</i> 53
Other liabilities	200	-	-	200	124	-	-	124
	200	-	1,019	1,219	124	-	897	1,021

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



# 24.2 Transactions with related parties

								Consolidated
				06/30/2024	12/			
	Joint		Shareholders		Joint		Shareholders	
	ventures	Associates	and others	Total	ventures	Associates	and others	Total
Profit (loss) for the period								
Operating revenue, net	18	12	-	30	5	-	-	5
Service costs	(39)	(636)	(4)	(679)	(41)	-	(1)	(42)
General and administrative expenses	-	-	(121)	(121)	-	-	(102)	(102)
Financial income (expenses), net	-	-	-	-	-	-	(1)	(1)
	(21)	(624)	(125)	(770)	(36)	-	(104)	(140)

							Par	ent Company
				06/30/2024				12/31/2023
	Subsidiaries	Joint ventures and associates	Shareholders and others	Total	Subsidiaries	Joint ventures and associates	Shareholders and others	Total
Profit (loss) for the period								
Operating revenue, net	2	-	-	2	1	-	-	1
General and administrative expenses	-	-	(82)	(82)	-	-	(64)	(64)
Financial income (expenses), net	164	-	-	164	159	-	-	159
	166	-	(82)	84	160	-	(64)	96

# EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the period ended June 30, 2024 and 2023

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



## 24.3 Key management personnel remuneration

The employees' remuneration, including those occupying executive positions and members of the Company's Board of Directors recognized in the statement of income on accrual basis, are shown below:

				Consolidated
	Three-mont	h period ended	Six-montl	n period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Wages and recurring benefits	13	14	27	29
Short-term variable compensation	5	6	10	11
Long-term benefits	7	4	12	8
Rescission of contracts	-	-	1	-
Total	25	24	50	48
			Pa	arent Company
	Three-mont	h period ended	Six-montl	n period ended
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Wages and recurring benefits	10	11	21	23
Short-term variable compensation	4	4	8	8
Long-term benefits	6	.3	10	7

#### 24.4 Granted financial guarantees

Total

The guarantees offered by the Company are based on contractual terms that support the financial operations between the joint ventures/subsidiaries and third parties, ensuring the assumption of the obligation's fulfilment, in case the original debtor does not comply with the established financial commitments.

On June 30, 2024, the total amount of financial guarantees granted by the Company to certain joint ventures and subsidiaries totaled R\$ 4,028.

#### 25. CLASSIFICATION AND ESTIMATES OF FAIR VALUES FROM FINANCIAL INSTRUMENTS

#### 25.1 Classification and measurement of financial instruments

The Company classifies its financial instruments accordingly with its business model and purpose for which they were acquired. The financial instruments are classified and measured as follows:

						nsolidated	
			6/30/2024		12/31/2023		
	AC	FVOCI	FVPL	AC	FVOCI	FVPL	
Financial assets							
Cash and cash equivalents	4,199	-	5,186	3,097	-	4,351	
Securities and marketable securities	156	-	445	149	-	438	
Trade and other receivables	12,070	-	-	11,892	-	-	
Derivative financial instruments	-	582	415	-	309	322	
Sectoral financial assets (Portion A and others)	351	-	-	324	-	-	
Public service concession (financial asset)	-	-	30,232	-	-	28,113	
Other assets	194	-	_	203	-	-	
	16,970	582	36,278	15,665	309	33,224	
Financial liabilities							
Suppliers and accounts payable to contractors and operations of invoice discounting	4,041	-	-	4,664	-	-	

# EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the period ended June 30, 2024 and 2023

(Amounts expressed in millions of Reais)



	58,119	950	992	52,264	1,929	925
Other liabilities	1,375	-	25	964	-	28
Use of public asset	83	-	-	83	-	-
Lease obligations	218	-	-	210	-	-
Derivative financial instruments	-	950	-	-	1,929	-
Sectoral financial liabilities (Portion A and others)	2,260	-	-	1,357	-	-
Loans and financing	50,142	-	967	44,986	-	897

AC - Amortized cost

FVOCI - Fair value through other comprehensive income

FVPL - Fair value through net income

#### 25.2 Fair value estimation

For the measurement and determination of the fair value, the Company uses several methods including approaches based on the following: market, result, or cost, to estimate the values that the market participants would use to price the asset or liability. The financial assets and liabilities measured at fair value are classified and disclosed accordingly with the following levels:

Level 1 – Prices quoted (unadjusted) on active, liquid, and visible markets for identical assets and liabilities that are accessible on the measurement date.

Level 2 - Prices quoted (adjusted or not) for similar assets or liabilities on active markets; and

**Level 3** – Assets and liabilities whose prices do not exist or whose prices or evaluation techniques are supported by a small or non-existent, non-observable, or illiquid market.

The impact analysis in case the results are different from Management's estimation is presented in note 25.7 (sensitivity analysis).

#### 25.3 Financial instruments recognized at fair value ("FVTPL" or "FVTOCI")

The measurement level of the financial assets and liabilities recognized at the fair value is as follows:

		06/30/2024		Consolidated 12/31/2023
	Level 2	Level 3	Level 2	Level 3
Financial assets				
Cash and cash equivalents	5,186	-	4,351	-
Securities and marketable securities	445	-	438	-
Derivative financial instruments	997	-	631	-
Public service concession (Financial asset)	-	30,232	-	28,113
	6,628	30,232	5,420	28,113
Financial liabilities				
Loans and financing	967	-	897	-
Derivative financial instruments	950	-	1,929	-
Other liabilities	25	-	28	-
	1,942		2,854	_

There was no transfer of financial instruments between the fair value measurement level.

The gains and losses recognized in profit or loss for the six-month period ended on June 30, 2024 and 2023 related to the financial assets and liabilities measured through level 3 techniques were R\$ 711 and R\$ 829, respectively. The other transfers for these assets and liabilities are disclosed in note 15.1.



#### 25.4 Financial instruments recognized at the amortized cost ("AC")

Financial instruments measured at the amortized cost, due to the long-term cycle for realization, can have their fair value different from the book balance. The fair values of the financial assets and liabilities recognized at the amortized cost are shown below.

				Consolidated
		06/30/2024		12/31/2023
	Book balance	Fair value estimate – Level 2	Book balance	Fair value estimate – Level 2
Loand and financings	50,142	50,292	44,986	44,956

Due to the short-term cycle, it is assumed that the fair values of the balances regarding cash and cash equivalents, securities and marketable securities, trade accounts receivables, accounts payable to suppliers and sectoral financial assets, and liabilities are equal to the amount measured at amortized cost (book balance).

#### 25.5 Evaluation methods and technique

The evaluation methods and technique are the same ones disclosed in the financial statements of December 31, 2023.

#### 25.6 Additional information on derivative financial instruments

The Company has derivative financial instruments for economic and financial protection against the risk of changes in exchange and interest rates. The most used instruments are swaps and Non-Deliverable Forwards (NDF).

All derivative operations of the Company's hedge programs are detailed in the charts below, which include the following its type, reference value, deadline, fair value including the credit risk, and receivable or payable values.

To evaluate the economic relation between the protected item and the hedging instrument, the Company adopts the methodology to test the prospective's effectiveness through the object's critical terms and the hired derivatives to conclude if there is an expectation if the changes in cash flow of the hedged item and the hedging instrument may be mutually compensated.

#### U.S. Dollars loans and financing hedging program

For economic and financial hedging purposes, the Company may contract swaps to translate loans and financing denominated in US\$ into R\$. In such swaps, the Company holds a payable position in R\$ indexed to the CDI and a receivable position in US\$ indexed to fixed or floating interest rates.



The programs as follows are designated for hedge accounting and measured at fair value through profit or loss:

	Reference	value		Fair value		
Swap US\$ float vs R\$ float	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Asset	US\$ 102	US\$ 109	2027 2020	564	529	
Liability	R\$ 326	R\$ 352	2027 - 2029	(318)	(343)	
Net exposure				246	186	
Trot oxpossio						
Not oxposore	Reference '	value		Fair value		
Swap US\$ fixed vs R\$ float	Reference 9	value 12/31/2023	Deadline (Year)	Fair value 06/30/2024	12/31/2023	
·			• • • •			
Swap US\$ fixed vs R\$ float	06/30/2024	12/31/2023	Deadline (Year) 2025 - 2027	06/30/2024	12/31/2023	

The programs as follows are designated as hedge accounting and classified as cash flow hedge, therefore measured at fair value through other comprehensive income:

	Reference va	lue		Fair value		
Swap US\$ float vs R\$ float	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Asset	US\$ 43	US\$ 47	2030	241	228	
Liability	R\$ 142	R\$ 155	2030	(142)	(157)	
Net exposure				99	<i>7</i> 1	
	Reference value			Fair value		
Swap US\$ fixed vs R\$ float	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Asset	US\$ 1,416	US\$ 1,761	2024 207/	7,494	8,268	
Liability	R\$ 7,491	R\$ 9,130	2024 – 2036	(7,704)	(9,474)	
Net exposure				(210)	(1,206)	

#### Euro loans and financing hedging program

For economic and financial hedging purposes, the Company may contract swaps to convert loans and financing denominated in EUR into R\$. In such swaps, the Company holds a payable position in R\$ indexed to the CDI and a receivable position in EUR indexed to fixed or floating interest rates.

The programs as follows are designated as hedge accounting and measured at fair value through profit or loss:

	Reference val	ue		Fair value		
Swap EUR \$ fixed vs R\$ float	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Asset	€ 234	€ 313	2024	1,396	1,698	
Liability	R\$ 1,305	R\$ 1,667	2024	(1,316)	(1,687)	
Net exposure				80	11	

#### Hedging program for loans and financing denominated in Reais bearing at IPCA inflation rate

For economic and financial hedging purposes, the Company may contract swaps to convert loans and financing in R\$ indexed to the IPCA into CDI. In such swaps, the Company holds a payable position in CDI and a receivable position in IPCA.

The programs as follows are designated as hedge accounting and measured at fair value through profit or loss:

For the period ended June 30, 2024 and 2023 (Amounts expressed in millions of Reais)



	Reference val	Reference value		Fair value		
Swap IPCA vs CDI	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Asset	R\$ 160	R\$ 157	0004 0005	159	158	
Liability	R\$ 120	R\$ 116	2024-2025	(120)	(117)	
let exposure				39	4	

#### Hedging program for U.S. Dollars payments

Aiming to reduce cash flow volatility, the Company may contract NDF or options operations to mitigate foreign exchange rates variations exposure arising from disbursements denominated or subject to ratios in U.S. Dollars.

Such program is designated as hedge accounting and classified as cash flow hedge, therefore measured at fair value through other comprehensive income:

	Reference val		Fair value		
NDF	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023
Disbursement USD					
Forward	US\$ 13	US\$ 15	2024-2026	(6)	(18)
Net exposure				(6)	(18)

#### Hedging program for Euro payments

Aiming to reduce cash flow volatility, the Company may contract NDF operations to mitigate foreign exchange rates variations exposure arising from disbursements denominated or subject to ratios in Euro.

Such program is designated as hedge accounting and classified as cash flow hedge, therefore measured at fair value through other comprehensive income:

	Reference value			Fair value		
NDF	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Disbursement EUR						
Forward	€ 4	€ 40	2024	3	(4)	
Net exposure				3	(4)	

#### Yen loans and financing hedging program

Aiming economic and financial hedge, the Company contracts swap operations to convert JPY-denominated debts and loans into R\$. In these swaps, the Company assumes a short position in R\$ linked to the CDI and a long position in JPY linked to fixed rates.

The programs as follows are designated as hedge accounting and classified as cash flow hedge, therefore measured at fair value through other comprehensive income:

	Reference valu	Je		Fair value		
Swap JPY fixed vs R\$ float	06/30/2024	12/31/2023	Deadline (Year)	06/30/2024	12/31/2023	
Asset	JPY 54,484	JPY 58,858	2026-2031	1,894	2,034	
Liability	R\$ 2,189	R\$ 2,462	2020-2031	(2,228)	(2,508)	
Net exposure				(334)	(474)	



#### 25.7 Sensitivity analysis

The sensitivity analysis estimates the potential value of derivative financial instruments and respective exposures of the hedged items, in hypothetical stress scenarios of the main market risk factors to which they are exposed, maintaining all other variables unchanged. The estimate of the potential value at risk considers the projected horizon for the next 66 working days (or 92 continuous days) as of June 30, 2024.

- **Probable scenario**: On the evaluation date, the future cash flows were projected, considering the balances and eventual charges and interest, estimated based on the foreign exchange and/or interest rates in effect at the market on June 30, 2024.
- Scenario II: Estimate of the fair value considering a deterioration of 15% in the associated risk variables.
- Scenario III: Estimate of the fair value considering a deterioration of 30% in the associated risk variables.

For analysis purposes of the sensitivity regarding the derivative financial instruments, the Company understands that there is the need to consider the liabilities that are being hedged, with exposure to the variations of foreign exchange rates or price indexes and that are recorded in the statement of financial position.

As 100% of the debts in foreign currency are protected by swaps, the risk of the exchange rate variations is irrelevant, as shown below:

Operation	Currency	Risk	Rate	Exposure (Balance/ Notional)	Probable scenario	Impact - Scenario (II)	Impact - Scenario (III)
U.S Dollars denominated debt Swap long position in U.S Dollars	Dollar (\$)	Dollar appreciation	5.5589	(8,935) 8,562	(9,063) 8,684	(1,360) 1,303	(2,719) 2,605
Net exposure				(373)	(379)	(57)	(114)
Euro denominated debt Swap long position in Euro	Euro (€)	Euro appreciation	5.9547	(1,389) 1,396	(1,416) 1,424	(212) 214	(425) 427
Net exposure				7	8	2	2
Yen denominated debt Swap long position in Yen	Yen (JPY)	Yen appreciation	0.0346	(1,883) 1,894	(1,939) 1,951	(290) 293	(581) 586
Net exposure				11	12	3	5

For disbursements in foreign currency related to non-debt contracts, the following hedging strategies are adopted, with the impacts related to the reproduced scenarios for the exchange variation over the derivative and the corresponding impact on each scenario for the hedged item being shown in the table. Therefore, the effect of elimination and/or reduction of net exchange exposure is observed through the hedging strategy:

Operation	Currency	Risk	Rate	(Balance/ Notional)	Scenario (II)	Scenario (III)
Protected item: portion of payments in USD NDF	Dollar (\$)	Dollar appreciation Dollar depreciation	5.5589	(78) 78	10 (10)	20 (20)
Exposure				-	-	-
Protected item: portion of payments in Euro NDF	Euro (€)	Euro appreciation Euro depreciation	5.9547	(33) 33	4 (4)	9 (9)

# EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the period ended June 30, 2024 and 2023

(Amounts expressed in millions of Reais)



Exposure - - - -

The table below shows the loss (gain) due to the variation of interest rates that may be recognized in the Company's profit or loss in the subsequent period, in case one of the scenarios presented below occurs:

Indexer	Risk	Rate	Exposure (Balance/ Notional)	Probable scenario	Impact - Scenario (II)	Impact - Scenario (III)
CDI	CDI depreciation	10.40%	9,769	242	(17)	(71)
						_
CDI	CDI appreciation	10.40%	(16,546)	(477)	(69)	(135)
CDI	CDI appreciation	10.40%	(10,897)	(294)	(41)	(83)
IPCA	IPCA appreciation	3.93%	(21,475)	(495)	(33)	(66)
IPCA	IPCA appreciation	3.93%	159	3	-	-
SOFR	SOFR appreciation	5.33%	(1,377)	(22)	(2)	(5)
SOFR	SOFR appreciation	5.33%	1,397	27	2	7
TJLP	TJLP appreciation	6.91%	(1,301)	(31)	(4)	(7)
IPCA	IPCA appreciation	3.93%	(1,063)	(22)	(2)	(3)
	CDI CDI CDI IPCA IPCA SOFR SOFR TJLP	CDI CDI depreciation  CDI CDI appreciation  CDI CDI appreciation  IPCA IPCA appreciation  IPCA IPCA appreciation  SOFR SOFR appreciation  SOFR SOFR appreciation  TJLP TJLP appreciation	CDI CDI appreciation 10.40%  CDI CDI appreciation 10.40%  CDI CDI appreciation 10.40%  IPCA IPCA appreciation 3.93%  IPCA IPCA appreciation 3.93%  SOFR SOFR appreciation 5.33%  SOFR TOPEN SOFR appreciation 5.33%  TJLP TJLP appreciation 6.91%	Indexer         Risk         Rate         (Balance/Notional)           CDI         CDI depreciation         10.40%         9,769           CDI         CDI appreciation         10.40%         (16,546)           CDI         CDI appreciation         10.40%         (10,897)           IPCA         IPCA appreciation         3.93%         (21,475)           IPCA         IPCA appreciation         3.93%         159           SOFR         SOFR appreciation         5.33%         (1,377)           SOFR         SOFR appreciation         5.33%         1,397           TJLP         TJLP appreciation         6.91%         (1,301)	Indexer         Risk         Rate         (Balance/Notional)         Probable scenario           CDI         CDI depreciation         10.40%         9,769         242           CDI         CDI appreciation         10.40%         (16,546)         (477)           CDI         CDI appreciation         10.40%         (10,897)         (294)           IPCA         IPCA appreciation         3.93%         (21,475)         (495)           IPCA         IPCA appreciation         3.93%         159         3           SOFR         SOFR appreciation         5.33%         (1,377)         (22)           SOFR         SOFR appreciation         5.33%         1,397         27           TJLP         TJLP appreciation         6.91%         (1,301)         (31)	Indexer   Risk   Rate   (Balance/ Notional)   Scenario (III)

#### **26.SUBSEQUENT EVENTS**

### Public offer Neoenergia Cosern

On July 15, 2024, CVM granted the the registration request for the Public Offer of Acquisition (OPA) of Neoenergia Cosern shares, with the auction date scheduled for August 21, 2024.

The Registration Conversion Offer is destined to the acquisition of up to all outstanding shares issued by Neoenergia Cosern. Together, they correspond to 11,575,837 shares, of which 8,843,530 are ONs, 1,488,125 are PNAs and 1,244,182 are PNBs, representing approximately 6.89% of the total amount of shares (6.91% considering shares owned by administrators) issued by Neoenergia Cosern. The shares will be acquired at the following prices: R\$ 15,33, for ON, R\$ 16,86 for PNA, and R\$ 16,86 for PNB.

## Financial guarantees

On July 9, 2024, parent company Neoenergia Renovaveis realized a contribution of R\$ 300 in guarantees of faithful compliance for adherence to Provisional Measure 1,212/2024, which establishes the extension of one of the conditions for qualifying generating plants for the discount on network usage tariffs.

#### Joint Venture - Carbon2Nature Brasil

On July 17,2024, the Neoenergia's Board of Directores approved the creation of a joint venture with Carbon2Nature S.A.U. ("Carbon2Nature"), a Spanish entity controlled by Iberdrola, specialized in the development of Nature Based Solutions, for the generation and subsequent commercialization of carbon credits. The new joint venture will be called Carbon2Nature Brasil S.A.

Carbon2Nature will be controller of the Society, holding a 51% stake, while Neoenergia will be minority shareholder, with 49%, holding protective minority voting rights on certain matters.