(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 Nine-month
Periods Ended September 30, 2024

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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 Interim Financial Information Form - ITR for the quarter ended September 30, 2024, which comprises the statement of financial position as of September 30, 2024 and the related statements of income and of comprehensive income for the three- and nine-month periods then ended, and statements of changes in shareholders’ equity and of cash flows for the nine-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 Interim 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.

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 nine-month period ended September 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 Interim 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, October 22, 2024

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.

Fernando de S. Leite

Fernando de Souza Leite
Engagement Partner

2024SA035653

Neoenergia

Rio de Janeiro, October 22, 2024 - Neoenergia discloses on this date its results for the third quarter and 9 months of 2024 (3Q24 and 9M24).

ISE B3 IEE B3 NEOE3 NOVO MERCADO

HIGHLIGHTS (R$ MN) 3Q24	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Net Operating Revenue	11,833	9,611	23%	33,836	31,252	8%
Gross Margin	4,130	2,884	43%	12,898	11,636	11%
Operating Expenses	(1,025)	(995)	3%	(3,111)	(2,979)	4%
EBITDA	2,963	3,222	(8%)	9,440	9,504	(1%)
Financial Income (Loss)	(1,135)	(1,113)	2%	(3,615)	(3,706)	(2%)
Financial Asset (Concession)	211	148	43%	922	977	(6%)
IFRS 15 + Corporate Operations	267	456	(41%)	785	909	(14%)
Adjusted EBITDA	2,485	2,618	(5%)	7,733	7,618	2%

OPERATING INDICATORS						
Total Inject Energy (GWh) (SIN + Isolated Systems + DG)	20,799	19,986	4.1%	64,361	60,170	7.0%
Total Distributed Energy (captive + free market + DG)	18,355	17,276	6.2%	56,349	52,282	7.8%
Number of Customers (thousand)	16,575	16,273	2%			

Financial Debt Indicators	3Q24	2023	Variation
Net Debt(1)/ EBITDA(2)	3.43	3.17	0.26
Corporate Rating (S&P)	AAA	AAA	-

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

Financial and Operating Highlights:

- Injected energy grew by +4.1%, including DG, in the 3Q24 vs. 3Q23 and by 7.0% in 9M24 vs. 9M23;
- Operating expenses controlled: +3% in the 3Q24 and +4% in 9M24;
- Cash EBITDA: R$ 2.5 billion in the 3Q24 (-5% vs. 3Q23), due to the distributors' negative tariff adjustments to parcel B and the end of the Termope contract in the 2Q24, and R$ 7.7 billion in 9M24 (+2% vs. 9M23);
- Adjusted net income: R$908 million in the 3Q24 (-7% vs. 3Q23) and R$2,923 million in 9M24 (+2% vs. 9M23);
- CAPEX of R$ 6.7 billion in 9M24, of which R$ 3.7 billion in distribution;
- Net debt/EBITDA of 3.43x in the 3Q24, vs. 3.17x in the 4Q23;
- Early beginning of the Termopernambuco availability contract, initially set for June 2026, on October 1, 2024;
- Successful completion of the Neoenergia Cosern IPO process, reaching 100% of Neoenergia's equity interest, and conversion of registration to class B;
- Tariff adjustments to Neoenergia Elektro with a variation in Parcel B of +0.69%, effective as of August 27, 2024, and to Neoenergia Brasília with a variation in Parcel B of +5.0%, effective as of October 22, 2024.

3Q24 RESULTS CONFERENCE

Wednesday, October 23, 2024
Time: 10:00 (BRT) | 9:00 (ET)
(with simultaneous translation to English)

Access to Webcast: https://tenmeetings.com.br/ten-events/#/webinar?evento=ConferenciadeResultados-

NEOENERGIA S.A. DISCLOSES THE RESULTS FOR THE THIRD QUARTER AND 9 MONTHS OF 2024 (3Q24 AND 9M24) 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.

SUMMARY

1. ECONOMIC-FINANCIAL PERFORMANCE 3
   1.1. Consolidated 3
   1.2. Networks 5
   1.3. Generation and Customers 12
2. EBITDA 14
3. FINANCIAL RESULT 15
4. INVESTMENTS 15
   4.1. Networks 16
   4.2. Generation and Customers 16
5. INDEBTEDNESS 17
   5.1. Debt Situation and Financial Leverage 17
   5.2. Debt amortization schedule 17
   5.3. Debt Profile 18
6. RECONCILIATION NOTE 19
   6.1. Managerial Result Reconciliation 19
   6.2. Reconciliation of Generation and Customers Business (Note 5.1) 20

1. ECONOMIC-FINANCIAL PERFORMANCE

1.1. Consolidated

CONSOLIDATED STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Operating Revenue (1)	11,833	9,611	2,222	23%	33,836	31,252	2,584	8%
Costs with Energy (2)	(7,914)	(6,875)	(1,039)	15%	(21,860)	(20,593)	(1,267)	6%
Gross Margin w/ out Concession Financial Assets	**3,919**	**2,736**	**1,183**	**43%**	**11,976**	**10,659**	**1,317**	**12%**
Concession Financial Assets (VNR)	211	148	63	43%	922	977	(55)	(6%)
GROSS MARGIN	**4,130**	**2,884**	**1,246**	**43%**	**12,898**	**11,636**	**1,262**	**11%**
Operating Expenses	(1,025)	(995)	(30)	3%	(3,111)	(2,979)	(132)	4%
Provisions for Delinquency (PECLD)	(123)	(128)	5	(4%)	(420)	(489)	69	(14%)
(+) Equity Income / Corporate Operations	(19)	1,461	(1,480)	(101%)	73	1,336	(1,263)	(95%)
EBITDA	**2,963**	**3,222**	**(259)**	**(8%)**	**9,440**	**9,504**	**(64)**	**(1%)**
Depreciation	(701)	(649)	(52)	8%	(2,081)	(1,884)	(197)	10%
Financial Income (Loss)	(1,135)	(1,113)	(22)	2%	(3,615)	(3,706)	91	(2%)
IR/ CS	(280)	98	(378)	N/ A	(922)	(376)	(546)	145%
Minority shareholdings	(6)	(13)	7	(54%)	(39)	(50)	11	(22%)
NET INCOME	**841**	**1,545**	**(704)**	**(46%)**	**2,783**	**3,488**	**(705)**	**(20%)**

(1) Considers Construction Revenue

(2) Considers Construction Costs

As stated in Technical Guidance OCPC 08, the recognition and measurement of variations between non-manageable costs effectively 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 variations in revenue and costs may lead to distortions in the interpretation of the period's results. Therefore, the Company believes it is more appropriate to explain the variations in the result based on Gross Margin.

Neoenergia ended the 3Q24 with a Gross Margin without VNR of R$ 3,919 million, +43% vs. 3Q23, 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) Neoenergia Elektro's 2024 Tariff Adjustment, effective from August 2024 (parcel B variation: +0.69%); (v) better wind and solar generation; and (vi) consolidation of Dardanelos as of September 2023. These effects were partially offset by the lower margin of Termopernambuco, impacted by the termination 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 9M24 with Gross Margin without VNR of R$ 11,976 million (+12% vs. 9M23), 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) 2023 Tariff Adjustment of Neoenergia Brasília, in effect from October/23 (variation in parcel B: +7.14%); (v) 2024 Tariff Adjustment of Neoenergia Elektro, in effect from August 2024 (variation in parcel B: +0.69%); (vi) better wind and solar generation results and (vii) consolidation of Dardanelos as of September 2023. These effects were mitigated by the lower margin of Termopernambuco, due to the termination of its sales contracts on 05/14/24, in addition to the Tariff Review of Neoenergia Elektro 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. The Gross margin amounted to R$ 4,130 million in 3Q24 (+43% vs. 3Q23), driven by the higher VNR, given the higher IPCA in the period, and R$ 12,898 million in 9M24 (11% vs. 9M23).

Operating expenses amounted to R$ 1,025 million in the 3Q24 (+3% vs. 3Q23) and R$ 3,111 million in 9M24 (+4% vs. 9M23), absorbing inflation and the increase in the number of customers, confirming cost discipline.

PECLD was R$ 123 million in the 3Q24 (-4% vs. 3Q23), and R$ 420 million in 9M24 (-14% vs. 9M23), due to better collection performance.

In the Equity Income/Corporate Operations item, -R$ 19 million was recorded in the 3Q24, of which R$ 31 million in connection with the transmission assets in partnership with GIC and R$ 4 million in connection with the result of the Corumbá plant, in addition to -R$ 54 million in fair value adjustments in connection with the result of the Itabapoana lot, classified as a non-current asset held for sale. In the year-to-date, the amount of R$ 73 million was recorded, of which: R$ 104 million was connected with transmission assets in partnership with GIC and R$ 10 million arising from the Corumbá plant, in addition to -R$ 41 million of the Itabapoana lot. It is worth remembering that in 2023, -R$ 193 million was recorded in 9M23 in fair value adjustments associated with the corporate operation of transmission companies within the scope of the sale of 50% of 8 lots to GIC, and +R$ 1,503 million arising from the acquisition of the equity control of the Dardanelos hydroelectric plant, within the scope of the closing of the asset swap transaction with Eletrobras.

As a result of the aforementioned effects, the EBITDA recorded amounted to R$ 2,963 million in the 3Q24, -8% vs. 3Q23 and R$ 9,440 million in 9M24, in line with 9M23. Adjusted EBITDA (Cash), excluding VNR, IFRS and Corporate Operations, was R$ 2,485 million in the 3Q24 (-5% vs. 3Q23) and R$ 7,733 million in 9M24 (+2% vs. 9M23).

The Consolidated Financial Result was -R$ 1,135 million in the 3Q24 (-R$22 million vs. 3Q23) and -R$ 3,615 million in 9M24 (+R$ 91 million vs. 9M23), due to the positive effect of the reduction in the CDI and IPCA rates in the 12-month period, which offset the increase in the average debt balance, due to funding used for transmission and distribution Capex.

The IR/CS item for the quarter was -R$ 280 million, vs. +R$ 98 million in the 3Q23, explained by the income tax credit generated due to the non-recurring IFRS15 adjustment to transmission in the 3Q23. In the year-to-date it amounted to -R$ 922 million, vs. -R$ 376 million in 9M23, due to the one-off increase in the percentage of the incentivized activity that impacts the exploitation profit that is the basis for calculating the benefit, adjusted in the 2Q23.

Net Income ended the quarter at R$ 841 million (-46% vs. 3Q23) and the year-to-date at R$ 2,783 million (-20% vs. 9M23). Excluding the non-recurring events of the quarter and the year-to-date period, especially the fair value adjustment of the Dardanelos operation and IFRS15 of Transmission in 2023, the net income would be R$908 million in 3Q24 (-7% vs. 3Q23) and R$2,923 million in 9M24 (+2% vs. 9M23).

1.2. Networks

The result of the Networks business includes the performance of both distributors and transmission assets.

NETWORKS STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	11,233	9,143	2,090	23%	32,472	30,084	2,388	8%
Costs with energy	(7,823)	(7,046)	(777)	11%	(22,073)	(21,136)	(937)	4%
Gross Margin w/ out Concession Financial Assets	**3,410**	**2,097**	**1,313**	**63%**	**10,399**	**8,948**	**1,451**	**16%**
Concession Financial Assets (VNR)	211	148	63	43%	922	977	(55)	(6%)
Gross Margin	**3,621**	**2,245**	**1,376**	**61%**	**11,321**	**9,925**	**1,396**	**14%**
Operating Expenses	(827)	(814)	(13)	2%	(2,525)	(2,452)	(73)	3%
Provisions for Delinquency (PECLD)	(125)	(127)	2	(2%)	(421)	(488)	67	(14%)
(+) Equity Income / Corporate Operations	(23)	(56)	33	(59%)	63	(193)	256	N/ A
EBITDA	**2,645**	**1,248**	**1,397**	**112%**	**8,438**	**6,792**	**1,646**	**24%**
Depreciation	(530)	(489)	(41)	8%	(1,544)	(1,430)	(114)	8%
Financial Income (Loss)	(1,107)	(1,046)	(61)	6%	(3,374)	(3,296)	(78)	2%
IR CS	(247)	186	(433)	N/ A	(812)	(198)	(614)	310%
NET INCOME	**761**	**(101)**	**862**	**N/ A**	**2,708**	**1,868**	**840**	**45%**

The Networks business ended the 3Q24 with Gross Margin without VNR of R$ 3,410 million, +63% vs. 3Q23, impacted by the positive effects of: (i) increased customer base, (ii) higher volumes; (iii) Neoenergia Brasília's 2023 Tariff Adjustment, effective as from October/23 (parcel B variation: +7.14%); (iv) Neoenergia Elektro's 2024 Tariff Adjustment, effective as from August/24 (parcel B variation: +0.69%); and (v) higher Transmission margin, which despite the non-consolidation of the 8 assets of the operation with GIC in the 3Q24 had the 3Q23 impacted by the non-recurring adjustment of -R$ 1,108 million via IFRS15, due to delays in environmental licensing on account of the pandemic. These effects were partially offset by the Tariff Review of Neoenergia Elektro in August 2023, with a variation in parcel B of -3.9%, and by 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 without VNR was R$ 10,399 million (+16% vs. 9M23), 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 of parcel B +2.5% and +0.25%, respectively; (iv) 2023 Tariff Adjustment of Neoenergia Brasília, in effect as from October/23 (variation of parcel B: +7.14%); (v) 2024 Tariff Adjustment of Neoenergia Elektro, in effect as from August 2024 (variation of parcel B: +0.69%); and (vi) higher Transmission margin, which despite the non-consolidation of the 8 assets of the operation with GIC in 9M24 was impacted in 9M23 by the non-recurring adjustment of -R$ 1,108 million via IFRS15. These effects were mitigated by the Tariff Review of Neoenergia Elektro in August 2023, with a variation in parcel B of -3.9%, and by 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. Gross margin was R$ 3,621 million in the 3Q24 (+61% vs. 3Q23), driven by the higher VNR, due to the higher IPCA in the period, and R$ 11,321 million in 9M24 (14% vs. 9M23).

Operating expenses amounted to R$ 827 million in the 3Q24 (+2% vs. 3Q23) and R$ 2,525 million in 9M24 (+3% vs. 9M23) absorbing inflation, and the increase in the number of customers, confirming cost discipline.

PECLD was R$ 125 million in the 3Q24 (-2% vs. 3Q23), and R$ 421 million in 9M24 (-14% vs. 9M23), due to a better collection performance.

In the Equity Income/Corporate Operations item, in the 3Q24, -R$ 23 million was recorded, of which R$ 31 million in connection with transmission assets in partnership with GIC and -R$ 54 million in connection with fair value adjustments resulting from the Itabapoana lot classified as a non-current asset held for sale. In the year-to-date, the amount of R$ 63 million was recorded, of which R$ 104 million in connection with the 8 transmission assets in partnership with GIC and -R$ 41 million with the Itabapoana lot. It is worth remembering that in 2023, -R$ 193 million was recorded in 9M23 in fair value adjustments relating to the corporate operation of the transmission companies within the scope of the sale of 50% of 8 assets to GIC.

As a result of the aforementioned effects, EBITDA was R$ 2,645 million in the 3Q24, +112% vs. 3Q23 and R$ 8,438 million in 9M24, +24% vs. 9M23. Adjusted EBITDA (Cash) excluding VNR, IFRS and Corporate Operations, amounted to R$ 2,168 million in the 3Q24, in line with the 3Q23, and R$ 6,731 million in 9M24, +5% vs. 9M23.

The Financial Result was -R$ 1,107 million in the 3Q24 (-R$ 61 million vs. 3Q23) and -R$ 3,374 million in 9M24 (-R$ 78 million vs. 9M23), due to the increase in the average debt balance arising from the funding used for transmission and distribution Capex.

The IR/CS item recorded for the quarter was -R$ 247 million, vs. +R$ 186 million in 3Q23, explained by the IR credit generated from the non-recurring adjustment of IFRS15 for transmission in the 3Q23, and in 9M24 it was -R$ 812 million, vs. -R$ 198 million in 9M23, due to the one-off increase in the percentage of incentivized activity that impacts the operating profit that is the basis for calculating the benefit, adjusted in the 2Q23, and the non-recurring adjustment of IFRS for transmission.

Net income ended the quarter at R$ 761 million (vs. -R$ 101 million in the 3Q23) and the year-to-date was R$ 2,708 million (+45% vs. 9M23).

S/ I TRANSMISSION (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	**1,668**	**(14)**	**1,682**	**(12014%)**	**4,088**	**2,522**	**1,566**	**62%**
Cosntruction Costs	(1,219)	(768)	(451)	59%	(2,984)	(2,385)	(599)	25%
Gross Margin	**449**	**(782)**	**1,231**	**N/ A**	**1,104**	**137**	**967**	**706%**
Operating Expenses	(55)	(48)	(7)	15%	(138)	(144)	6	(4%)
Provisions for Delinquency (PECLD)	5	(1)	6	N/ A	1	(1)	2	N/ A
(+) Equity Income / Corporate Operations	(23)	(56)	33	(59%)	63	(193)	256	N/ A
EBITDA	**376**	**(887)**	**1,263**	**N/ A**	**1,030**	**(201)**	**1,231**	**N/ A**
Financial Income (Loss)	(158)	(101)	(57)	56%	(469)	(377)	(92)	24%
IR CS	(80)	334	(414)	N/ A	(151)	167	(318)	N/ A
NET INCOME	**136**	**(655)**	**791**	**N/ A**	**406**	**(415)**	**821**	**N/ A**
IFRS15	321	(1,010)	1,331	N/ A	826	(395)	1,221	N/ A

The transmission companies presented a Gross Margin of R$ 449 million in the 3Q24 (vs. -R$ 782 million in the 3Q23) and R$ 1,104 million in 9M24 (vs. R$ 137 million in 9M23). Despite the non-consolidation of the 8 assets of the operation with GIC in the 3Q24, the margin was above that of the previous year, due to the negative impact in the 3Q23 of the non-recurring adjustment of -R$ 1,108 million via IFRS15, arising from delays in environmental licensing due to the pandemic.

Operating expenses totaled R$ 55 million in the 3Q24 (+15% vs. 3Q23) and R$ 138 million in 9M24 (-4% vs. 9M23).

In the Equity Income/Corporate Operations item, in the 3Q24, -R$23 million was recorded, of which R$ 31 million in connection with the 8 transmission assets in partnership with GIC and -R$ 54 million with fair value adjustments related to the result of the Itabapoana lot, classified as a non-current asset held for sale. In the accumulated amount, R$ 63 million was recorded, of which R$ 104 million in connection with the 8 transmission assets in partnership with GIC and -R$ 41 million with the Itabapoana lot. It is worth remembering that in 2023, -R$ 193 million was recorded in 9M23 in fair value adjustments in connection with the corporate operation of the transmission companies within the scope of the sale of 50% of the 8 assets to GIC.

As a result of the aforementioned effects, transmission EBITDA ended the quarter at R$ 376 million (vs. -R$ 887 million in the 3Q23) and the year-to-date at R$ 1,030 million (vs. -R$ 201 million in 9M23). Adjusted EBITDA (Cash), excluding IFRS and Corporate Operations, amounted to R$ 109 million in the 3Q24 (-39% vs. 3Q23) and R$ 245 million in 9M24 (-37% vs. 9M23).

The transmission business recorded a profit of R$ 136 million in the 3Q24 (+R$ 791 million vs. 3Q23) and R$ 406 million in 9M24 (+R$ 821 million vs. 9M23).

1.2.1. NEOENERGIA COELBA

STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	3,691	3,473	218	6%	11,034	10,547	487	5%
Costs with Energy	(2,407)	(2,187)	(220)	10%	(6,862)	(6,548)	(314)	5%
Gross Margin w/ out Concession Financial Assets	1,284	1,286	(2)	(0%)	4,172	3,999	173	4%
Concession Financial Assets (VNR)	111	68	43	63%	486	536	(50)	(9%)
Gross Margin	**1,395**	**1,354**	**41**	**3%**	**4,658**	**4,535**	**123**	**3%**
Operating Expenses	(354)	(338)	(16)	5%	(1,091)	(1,002)	(89)	9%
Provisions for Delinquency (PECLD)	(39)	(50)	11	(22%)	(135)	(191)	56	(29%)
EBITDA	**1,002**	**966**	**36**	**4%**	**3,432**	**3,342**	**90**	**3%**
Depreciation	(237)	(215)	(22)	10%	(686)	(628)	(58)	9%
Financial Income (Loss)	(423)	(431)	8	(2%)	(1,306)	(1,325)	19	(1%)
IR CS	(48)	(50)	2	(4%)	(261)	(119)	(142)	119%
NET INCOME	**294**	**270**	**24**	**9%**	**1,179**	**1,270**	**(91)**	**(7%)**

Neoenergia Coelba reported a gross margin of R$ 1,284 million in the 3Q24 excluding VNR, in line with that reported in the 3Q23. In 9M24, the gross margin excluding VNR amounted to R$ 4,172 million (+4% vs. 9M23), positively impacted by higher volumes and the +2.5% variation in parcel B in April/23, partially offset by the -4.8% variation in parcel B in the April/24 adjustment.

The gross margin was R$ 1,395 million in the 3Q24 (+3% vs. 3Q23), driven by a higher VNR, given the higher IPCA in the period, and R$ 4,658 million in 9M24 (+3% vs. 9M23).

Operating expenses amounted to R$ 354 million in the 3Q24 (+4.7% vs. 3Q23), in line with the inflation of 4.4% for the period, and R$ 1,091 million in 9M24 (+9% vs. 9M23), mainly due to increased anti-delinquency actions and emergency services due to severe rainfall at the beginning of the year, which have now returned to normal.

In the quarter, PECLD totaled R$ 39 million (-22% vs. 3Q23), and in 9M24 it recorded R$ 135 million (-29% vs. 9M23), due to successful negotiations with large clients and the negative impact of filing for bankruptcy by large clients in 9M23. Likewise, when we analyze the delinquency indicator (PECLD/ROB) in the 3Q24, it closed at 1.08%, below the regulatory limit of 1.26%.

As a result of the abovementioned variations, EBITDA amounted to R$ 1,002 million in the quarter (+4% vs. 3Q23) and R$ 3,432 million in 9M24 (+3% vs. 9M23). Cash EBITDA (ex-VNR) in the 3Q24 was R$ 891 million, in line with the 3Q23, impacted by the negative adjustment of parcel B this year, and in 9M24 it was R$ 2,946 million (+5% vs. 9M23) reflecting better market conditions and good operational performance.

The Financial Result was -R$ 423 million in the 3Q24 and -R$ 1,306 million in 9M24, in line with the same periods of the previous year.

The IR/CS item for the quarter was -R$ 48 million (vs. -R$50 million in 3Q23) and in the year-to-date, this item amounted to -R$ 261 million (vs. -R$ 119 million in 9M23). 9M23 was positively impacted by the one-off increase in the percentage of incentivized activity that affects the exploitation profit, which is the basis for calculating the benefit.

Net Income amounted to R$ 294 million in the 3Q24, +9% vs. 3Q23 and R$ 1,179 million in 9M24, -7% vs. 9M23.

1.2.2. NEOENERGIA PERNAMBUCO

STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	1,789	1,960	(171)	(9%)	5,732	6,025	(293)	(5%)
Energy costs	(1,319)	(1,500)	181	(12%)	(4,141)	(4,466)	325	(7%)
Gross Margin w/ out Concession Financial Assets	470	460	10	2%	1,591	1,559	32	2%
Concession Financial Assets (VNR)	35	30	5	17%	156	156	-	-
Gross Margin	**505**	**490**	**15**	**3%**	**1,747**	**1,715**	**32**	**2%**
Operating Expenses	(184)	(186)	2	(1%)	(587)	(539)	(48)	9%
Provisions for Delinquency (PECLD)	(46)	(45)	(1)	2%	(156)	(179)	23	(13%)
EBITDA	**275**	**259**	**16**	**6%**	**1,004**	**997**	**7**	**1%**
Depreciation	(104)	(103)	(1)	1%	(311)	(296)	(15)	5%
Financial Income (Loss)	(227)	(237)	10	(4%)	(726)	(760)	34	(4%)
IR CS	19	28	(9)	(32%)	13	24	(11)	(46%)
NET INCOME	**(37)**	**(53)**	**16**	**(30%)**	**(20)**	**(35)**	**15**	**(43%)**

Neoenergia Pernambuco reported a gross margin without VNR of R$ 470 million in the 3Q24 (+2% vs. 3Q23) and R$ 1,591 million in 9M24 (+2% vs. 9M23), positively impacted by higher volumes and an increase in the customer base, partially offset by the variation in parcel B of -4.4% in April/24. Gross margin was R$ 505 million in the 3Q24 (+3% vs. 3Q23) and R$ 1,747 million in 9M24 (+2% vs. 9M23).

Operating expenses in the 3Q24 amounted to R$ 184 million, in line with the 3Q23, and R$ 587 million in 9M24 (+9% vs. 9M23), due to inflation, in addition to the one-off increase in collection actions in the 2Q24.

In the 3Q24, PECLD totaled R$ 46 million (+2% vs. 3Q23) and R$ 156 million in 9M24 (-13% vs. 9M23).

As a result of the abovementioned variations, EBITDA in the quarter amounted to R$ 275 million (+6% vs. 3Q23) and R$ 1,004 million in 9M24 (+1% vs. 9M23). In addition, Cash EBITDA (ex-VNR) in the 3Q24 was R$ 240 million (+5% vs. 3Q23) and R$ 848 million in 9M24 (+1% vs. 9M23).

The Financial Result was -R$ 227 million in the 3Q24 (vs. -R$237 million in 3Q23) and -R$ 726 million in 9M24 (vs. -R$ 760 million in 9M23), due to the reduction in debt charges.

Net Loss amounted to R$ 37 million in the 3Q24 and R$20 million in 9M24.

1.2.3. NEOENERGIA COSERN

STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	871	831	40	5%	2,588	2,508	80	3%
Costs with Energy	(580)	(539)	(41)	8%	(1,656)	(1,638)	(18)	1%
Gross Margin w/ out Concession Financial Assets	291	292	(1)	(0%)	932	870	62	7%
Concession Financial Assets (VNR)	23	16	7	44%	100	126	(26)	(21%)
Gross Margin	**314**	**308**	**6**	**2%**	**1,032**	**996**	**36**	**4%**
Operating Expenses	(64)	(59)	(5)	8%	(186)	(185)	(1)	1%
Provisions for Delinquency (PECLD)	(5)	(4)	(1)	25%	(14)	(2)	(12)	600%
EBITDA	**245**	**245**	**-**	**-**	**832**	**809**	**23**	**3%**
Depreciation	(46)	(42)	(4)	10%	(132)	(123)	(9)	7%
Financial Income (Loss)	(68)	(69)	1	(1%)	(203)	(213)	10	(5%)
IR CS	(19)	(16)	(3)	19%	(83)	(21)	(62)	295%
NET INCOME	**112**	**118**	**(6)**	**(5%)**	**414**	**452**	**(38)**	**(8%)**

Neoenergia Cosern ended the 3Q24 with a Gross Margin without VNR of R$ 291 million, in line with that reported in the 3Q23. In 9M24, the gross margin without VNR was R$ 932 million (+7% vs. 9M23), impacted by the variation in parcel B of +0.25% from the April/23 tariff review and higher volumes, partially offset by the variation in parcel B of -5.6% in the April/24 adjustment. The gross margin reached R$ 314 million in the 3Q24 (+2% vs. 3Q23), driven by the higher VNR given the higher IPCA in the period, and R$ 1,032 million in 9M24 (+4% vs. 9M23).

Operating expenses totaled R$ 64 million in the 3Q24 (+8% vs. 3Q23) and R$ 186 million in 9M24, in line with 9M23.

PECLD totaled R$ 5 million in the 3Q24, in line with the 3Q23, and R$ 14 million in 9M24 (-R$ 12 million vs. 9M23). 9M23 was impacted by non-recurring effects of renegotiations with reversals of Large Customers in the amount of R$ 9 million.

As a result of the aforementioned variations, EBITDA in the 3Q24 amounted to R$ 245 million, in line with the 3Q23, and in 9M24 it was R$ 832 million (+3% vs. 9M23). On its turn, Cash EBITDA (ex-VNR) in the 3Q24 amounted to R$ 222 million (-3% vs. 3Q23), impacted by the negative adjustment of parcel B this year, and R$ 732 million in 9M24 (+7% vs. 9M23) as a result of better market conditions and good operational performance.

The Financial Result was -R$ 68 million in the 3Q24, in line with the 3Q23, and -R$203 million in 9M24 (vs. -R$ 213 million in 9M23) due to the reduction in debt charges.

The IR/CS item for the quarter was -R$ 19 million (vs. -R$ 16 million in the 3Q23) and in the year-to-date amounted to -R$ 83 million (vs. -R$ 21 million in 9M23). 9M23 had a one-off-positive impact arising from the increase in the percentage of the incentivized activity that affects the operating profit, which is the basis for calculating the benefit.

Net Income amounted to R$ 112 million in the 3Q24 (-5% vs. 3Q23) and R$ 414 million in 9M24 (-8% vs. 9M23).

1.2.4. NEOENERGIA ELEKTRO

STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	2,314	2,085	229	11%	6,554	6,109	445	7%
Costs with Energy	(1,574)	(1,369)	(205)	15%	(4,361)	(4,015)	(346)	9%
Gross Margin w/ out Concession Financial Assets	740	716	24	3%	2,193	2,094	99	5%
Concession Financial Assets (VNR)	40	32	8	25%	171	150	21	14%
Gross Margin	**780**	**748**	**32**	**4%**	**2,364**	**2,244**	**120**	**5%**
Operating Expenses	(153)	(145)	(8)	6%	(460)	(440)	(20)	5%
Provisions for Delinquency (PECLD)	(27)	(15)	(12)	80%	(85)	(80)	(5)	6%
EBITDA	**600**	**588**	**12**	**2%**	**1,819**	**1,724**	**95**	**6%**
Depreciation	(97)	(90)	(7)	8%	(286)	(269)	(17)	6%
Financial Income (Loss)	(173)	(160)	(13)	8%	(494)	(470)	(24)	5%
IR CS	(101)	(112)	11	(10%)	(319)	(297)	(22)	7%
NET INCOME	**229**	**226**	**3**	**1%**	**720**	**688**	**32**	**5%**

Neoenergia Elektro reported a gross margin without VNR of the order of R$ 740 million in the 3Q24 (+3% vs. 3Q23) and R$ 2,193 million in 9M24 (+5% vs. 9M23), positively impacted by higher volumes and the +0.69% variation in parcel B in the August/24 adjustment, partially offset by the -3.9% variation in parcel B in the August/23 tariff review.

Gross margin amounted to R$ 780 million in the 3Q24 (+4% vs. 3Q23) and R$ 2,364 million in 9M24 (+5% vs. 9M23), driven by the higher VNR, given the higher IPCA in the period.

Operating expenses recorded R$ 153 million in the 3Q24 (+6% vs. 3Q23) and R$ 460 million in 9M24 (+5% vs. 9M23), in line with inflation.

In the quarter, PECLD totaled R$ 27 million (-R$ 12 million vs. 3Q23) and in 9M24 it was R$ 85 million (-R$ 5 million vs. 9M23), due to the one-off positive impact of a court-ordered payment in the amount of R$ 8 million in the 3Q23, in addition to successful negotiations with large clients, and the negative impact of chapter 11 filed by two large clients in the 1Q23.

As a result of the abovementioned variations, EBITDA amounted to R$ 600 million in the quarter (+2% vs. 3Q23) and R$ 1,819 million in 9M24 (+6% vs. 9M23). Cash EBITDA (ex-VNR) in the 3Q24 was R$ 560 million (+1% vs. 3Q23) and in 9M24 it was R$ 1,648 million (+5% vs. 9M23), reflecting better market conditions and a good operating performance.

The Financial Result was -R$ 173 million in the 3Q24 (vs. -R$ 160 million in the 3Q23) and -R$ 494 million in 9M24 (vs. -R$ 470 million in 9M23), due to the higher average debt balance.

Net Income was R$ 229 million in the 3Q24, +1% vs. 3Q23 and R$ 720 million in 9M24, +5% vs. 9M23.

1.2.5. NEOENERGIA BRASÍLIA

STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	931	824	107	13%	2,550	2,408	142	6%
Costs with Energy	(724)	(683)	(41)	6%	(2,070)	(2,083)	13	(1%)
Gross Margin w/ out Concession Financial Assets	207	141	66	47%	480	325	155	48%
Concession Financial Assets (VNR)	1	2	(1)	(50%)	8	8	-	-
Gross Margin	**208**	**143**	**65**	**45%**	**488**	**333**	**155**	**47%**
Operating Expenses	(47)	(52)	5	(10%)	(138)	(176)	38	(22%)
Provisions for Delinquency (PECLD)	(10)	(13)	3	(23%)	(31)	(35)	4	(11%)
EBITDA	**151**	**78**	**73**	**94%**	**319**	**122**	**197**	**161%**
Depreciation	(45)	(38)	(7)	18%	(126)	(112)	(14)	13%
Financial Income (Loss)	(59)	(51)	(8)	16%	(176)	(151)	(25)	17%
IR CS	(18)	1	(19)	N/ A	(13)	41	(54)	N/ A
NET INCOME	**29**	**(10)**	**39**	**N/ A**	**4**	**(100)**	**104**	**N/ A**

Neoenergia Brasília reported gross margins of R$ 208 million in the 3Q24 (+45% vs. 3Q23) and R$ 488 million in 9M24 (+47% vs. 9M23), reflecting the +7.14% variation in parcel B in the October/23 adjustment and the lower impact of over contracting (+R$ 19 million in the 3Q24 vs. -R$ 41 million in 3Q23 | -R$ 3 million in 9M24 vs. -R$ 127 million in 9M23).

Operating expenses totaled R$ 47 million in the 3Q24 (-10% vs. 3Q23) and R$ 138 million in 9M24 (-22% vs. 9M23), explained by efficiency gains due to labor outsourcing. 9M24 was impacted by the effect of +R$ 8 million in land and vehicle sales.

In the quarter, PECLD was R$ 10 million (-23% vs. 3Q23) and R$ 31 million in 9M24 (-11% vs. 9M23), due to the solid performance of the recovery plan and successful negotiations with large customers.

EBITDA was R$ 151 million in the quarter (+94% vs. 3Q23) and R$ 319 million in 9M24 (+161% vs. 9M23), reflecting the good operational performance.

The Financial Result was -R$ 59 million in the 3Q24 (vs. -R$ 51 million in the 3Q23) and -R$ 176 million in 9M24 (vs. -R$ 151 million in 9M23), due to the higher adjustments to sector financial liabilities.

As a result of the abovementioned variations, Neoenergia Brasília recorded a profit of R$ 29 million in the 3Q24 (vs. a loss of R$ 10 million in the 3Q23) and R$ 4 million in 9M24 (vs. a loss of R$ 100 million in 9M23).

1.3. Generation and Customers

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

GENERATION AND CUSTOMERS STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	992	1,318	(326)	(25%)	3,244	3,808	(564)	(15%)
Costs with Energy	(468)	(672)	204	(30%)	(1,643)	(2,065)	422	(20%)
GROSS MARGIN	**524**	**646**	**(122)**	**(19%)**	**1,601**	**1,743**	**(142)**	**(8%)**
Operating Expenses	(144)	(113)	(31)	27%	(398)	(349)	(49)	14%
Provisions for Delinquency (PECLD)	2	(1)	3	N/A	1	(1)	2	N/A
(+) Equity Income / Corporate Operations	4	1,517	(1,513)	(100%)	10	1,529	(1,519)	(99%)
EBITDA	**386**	**2,049**	**(1,663)**	**(81%)**	**1,214**	**2,922**	**(1,708)**	**(58%)**
Depreciation	(110)	(115)	5	(4%)	(354)	(325)	(29)	9%
Financial Income (Loss)	(32)	(33)	1	(3%)	(144)	(195)	51	(26%)
IR/CS	(41)	(70)	29	(41%)	(133)	(160)	27	(17%)
NET INCOME	**203**	**1,831**	**(1,628)**	**(89%)**	**583**	**2,242**	**(1,659)**	**(74%)**

HYDRO PLANTS STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net revenue	210	168	42	25%	629	476	153	32%
Costs with Energy	(52)	(31)	(21)	68%	(126)	(79)	(47)	59%
GROSS MARGIN	**158**	**137**	**21**	**15%**	**503**	**397**	**106**	**27%**
Operating Expenses	(35)	(25)	(10)	40%	(99)	(83)	(16)	19%
(+) Equity Income / Corporate Operations	4	1,517	(1,513)	(100%)	10	1,529	(1,519)	(99%)
EBITDA	**127**	**1,629**	**(1,502)**	**(92%)**	**414**	**1,843**	**(1,429)**	**(78%)**
Depreciation	(26)	(30)	4	(13%)	(80)	(68)	(12)	18%
Financial Income (Loss)	(13)	(9)	(4)	44%	(29)	(39)	10	(26%)
IR/CS	(19)	(22)	3	(14%)	(50)	(45)	(5)	11%
NET INCOME (LOSS)	**69**	**1,568**	**(1,499)**	**(96%)**	**255**	**1,691**	**(1,436)**	**(85%)**

WIND FARMS STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net revenue	403	367	36	10%	941	954	(13)	(1%)
Costs with Energy	(64)	(71)	7	(10%)	(195)	(218)	23	(11%)
GROSS MARGIN	**339**	**296**	**43**	**15%**	**746**	**736**	**10**	**1%**
Operating Expenses	(62)	(51)	(11)	22%	(172)	(153)	(19)	12%
EBITDA	**277**	**245**	**32**	**13%**	**574**	**583**	**(9)**	**(2%)**
Depreciation	(74)	(63)	(11)	17%	(220)	(198)	(22)	11%
Financial Income (Loss)	(27)	(18)	(9)	50%	(125)	(131)	6	(5%)
IR/CS	(26)	(25)	(1)	4%	(61)	(61)	-	-
NET INCOME	**150**	**139**	**11**	**8%**	**168**	**193**	**(25)**	**(13%)**

SOLAR FARMS STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net revenue	15	15	-	-	44	45	(1)	(2%)
Costs with Energy	(6)	(3)	(3)	100%	(10)	(12)	2	(17%)
GROSS MARGIN	**9**	**12**	**(3)**	**(25%)**	**34**	**33**	**1**	**3%**
Operating Expenses	(1)	(1)	-	-	(2)	(3)	1	(33%)
EBITDA	**8**	**11**	**(3)**	**(27%)**	**32**	**30**	**2**	**7%**
Depreciation	(3)	(4)	1	(25%)	(11)	(12)	1	(8%)
Financial Income (Loss)	-	-	-	-	-	(2)	2	(100%)
IR/ CS	-	(1)	1	(100%)	(2)	(2)	-	-
NET INCOME	**5**	**6**	**(1)**	**(17%)**	**19**	**14**	**5**	**36%**

TERMOPERNAMBUCO STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	2	405	(403)	(100%)	607	1,227	(620)	(51%)
Costs with Energy	(20)	(235)	215	(91%)	(376)	(725)	349	(48%)
Gross Margin	**(18)**	**170**	**(188)**	**N/ A**	**231**	**502**	**(271)**	**(54%)**
Operating Expenses	(18)	(16)	(2)	13%	(58)	(58)	-	-
EBITDA	**(36)**	**154**	**(190)**	**N/ A**	**173**	**444**	**(271)**	**(61%)**
Depreciation	(5)	(16)	11	(69%)	(39)	(45)	6	(13%)
Financial Income (Loss)	6	(8)	14	N/ A	7	(28)	35	N/ A
IR CS	7	(19)	26	N/ A	(13)	(44)	31	(70%)
NET INCOME	**(28)**	**110**	**(138)**	**N/ A**	**128**	**327**	**(199)**	**(61%)**

COMERC. STATEMENT OF INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Revenue	360	360	-	-	1,015	1,096	(81)	(7%)
Costs with Energy	(330)	(330)	-	-	(936)	(1,022)	86	(8%)
Gross Margin	**30**	**30**	**-**	**-**	**79**	**74**	**5**	**7%**
Operating Expenses	(21)	(19)	(2)	11%	(59)	(51)	(8)	16%
Provisions for Delinquency (PECLD)	2	(1)	3	N/ A	1	(1)	2	N/ A
EBITDA	**11**	**10**	**1**	**10%**	**21**	**22**	**(1)**	**(5%)**
Depreciation	(2)	(1)	(1)	100%	(4)	(2)	(2)	100%
Financial Income (Loss)	2	3	(1)	(33%)	3	5	(2)	(40%)
IR CS	(3)	(4)	1	(25%)	(7)	(8)	1	(13%)
NET INCOME	**8**	**8**	**-**	**-**	**13**	**17**	**(4)**	**(24%)**

The Generation and Customers business recorded a gross margin of R$ 524 million in the 3Q24 (-19% vs. 3Q23) and R$ 1,601 million in 9M24 (-8% vs. 9M23), due to Termopernambuco's worse results, given the termination of energy sales contracts with Neoenergia Coelba and Neoenergia Pernambuco and the gas purchase contract, which were terminated as of 05/15/2024. This effect was partially offset by the better result in Hydroelectric plants explained by the consolidation of Dardanelos as of September 2023, and better performance of wind assets, due to higher generation.

Operating expenses amounted to R$ 144 million in the 3Q24 (+27% vs. 3Q23) and R$ 398 million in 9M24 (+14% vs. 9M23), mainly due to higher O&M expenses in wind farms, with new assets and the consolidation of the Dardanelos plant.

The Equity Income/Operations item recorded +R$ 4 million in the 3Q24 (vs. +R$ 1,517 million in the 3Q23) and +R$ 10 million in 9M24 (vs. R$ 1,529 million in 9M23). The variation is explained by the recording of +R$ 1,503 million in the 3Q23 in connection with the acquisition of equity control of the Dardanelos hydroelectric plant, within the scope of the closing of the asset swap operation with Eletrobras.

Due to these effects, EBITDA amounted to R$ 386 million in the 3Q24 (-81% vs. 3Q23) and R$ 1,214 million in 9M24 (-58% vs. 9M23). Excluding corporate operations, EBITDA would have shown a variation of -27% vs. 3Q23 and -15% vs. 9M23.

The financial result was -R$ 32 million in the 3Q24 (vs. -R$33 million in 3Q23) and -R$ 144 million in 9M24 (vs. -R$ 195 million in 9M23), reflecting the positive result of Termopernambuco resulting from the full amortization of its indebtedness in April/24.

Net income was R$ 203 million in the 3Q24 (-89% vs. 3Q23) and R$ 583 million in 9M24 (-74% vs. 9M23).

2. EBITDA

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

EBITDA (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Net Income for the Period (A)	841	1,545	(704)	(46%)	2,783	3,488	(705)	(20%)
Profit assigned to minority shareholders (B)	(6)	(13)	7	(54%)	(39)	(50)	11	(22%)
Financial Expenses (C)	(1,239)	(1,128)	(111)	10%	(3,802)	(3,697)	(105)	3%
Financial Revenues (D)	324	354	(30)	(8%)	916	958	(42)	(4%)
Other net financial income (loss) (E)	(220)	(339)	119	(35%)	(729)	(967)	238	(25%)
Income tax and social contribution (F)	(280)	98	(378)	(386%)	(922)	(376)	(546)	145%
Depreciation and amortization (G)	(701)	(649)	(52)	8%	(2,081)	(1,884)	(197)	10%
EBITDA = (A-(B+C+D+E+F+G))	**2,963**	**3,222**	**(259)**	**(8%)**	**9,440**	**9,504**	**(64)**	**(1%)**
Financial Asset (Concession) (H)	211	148	63	43%	922	977	(55)	(6%)
IFRS 15 (I)	321	(1,010)	1,331	(132%)	826	(395)	1,221	(309%)
Corporate Operations (J)	(54)	1,466	(1,520)	(104%)	(41)	1,304	(1,345)	(103%)
Adjusted EBITDA = (EBITDA - (H+I+J))	**2,485**	**2,618**	**(133)**	**(5%)**	**7,733**	**7,618**	**115**	**2%**

3. FINANCIAL RESULT

NET FINANCIAL INCOME (R$ MN)	3Q24	3Q23	Variation		9M24	9M23	Variation	
			R$	%			R$	%
Revenue from financial investments	**238**	**237**	1	0%	**661**	**635**	26	4%
Charges, monetary and exchange variations and debt derivative financial Instruments	**(1,281)**	**(1,249)**	(32)	3%	**(3,945)**	**(4,095)**	150	(4%)
Other financial income (loss) not related to debt	**(92)**	**(101)**	9	(9%)	**(331)**	**(246)**	(85)	35%
Interest, commissions and arrears interest	92	94	(2)	(2%)	261	253	8	3%
Monetary and exchange variations - other	(7)	1	(8)	(800%)	(19)	14	(33)	(236%)
Adjustment to provision for contingencies / judicial deposits	(28)	(21)	(7)	33%	(116)	(102)	(14)	14%
Adjustment to sector financial assets / liabilities	(26)	(59)	33	(56%)	(109)	(90)	(19)	21%
Post-employment liabilities	(24)	(27)	3	(11%)	(71)	(70)	(1)	1%
Other net financial revenues (expenses)	(99)	(89)	(10)	11%	(277)	(251)	(26)	10%
Total	**(1,135)**	**(1,113)**	**(22)**	**2%**	**(3,615)**	**(3,706)**	**91**	**(2%)**

The Consolidated Financial Result recorded was -R$ 1,135 million in the 3Q24 (-R$ 22 million vs. 3Q23) and -R$ 3,615 million in 9M24 (+R$ 91 million vs. 9M23), due to the positive impact of the reduction in the CDI and IPCA in the 12-month year-to-date, which offset the increase in the average debt balance, due to the funding used for transmission and distribution Capex.

4. INVESTMENTS

Neoenergia's Capex ended the 9M24 at R$ 6,7 billion, as displayed below:

CAPEX Neoenergia (R$ million)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Networks	**2,530**	**2,048**	**24%**	**6,635**	**6,043**	**10%**
Distributors	1,309	1,276	3%	3,669	3,651	1%
Transmission Lines	1,221	771	58%	2,966	2,392	24%
Generation and Customers	**51**	**159**	**(68%)**	**105**	**445**	**(76%)**
Hydroelectric plants	12	(1)	N/A	27	14	87%
Wind Farms	35	147	(76%)	63	404	(84%)
Solar	1	1	38%	6	3	100%
Termopernambuco	1	5	(81%)	4	15	(76%)
Customers	2	8	(80%)	6	9	(32%)
Other	**6**	**0**	**N/A**	**6**	**9**	**(37%)**
TOTAL	**2,587**	**2,207**	**17%**	**6,746**	**6,498**	**4%**

Note: Does not consider financial updates and capitalized provisions

4.1. Networks

4.1.1. Distribution

In 9M24, the distributors' Capex was R$ 3.7 billion, of which R$ 2.4 billion was allocated to network expansion. Below is a table showing the breakdown of Capex by distributor.

INVESTMENTS MADE (amounts in R$ MN)	Neoenergia Coelba	Neoenergia Pernambuco	Neoenergia Cosern	Neoenergia Elektro	Neoenergia Brasília	CONSOLIDATED		
	3Q24					3Q24	9M24	
Network Expansion	**(531)**	**(116)**	**(60)**	**(144)**	**(20)**	**(872)**	**(2,453)**	**62%**
Program Luz para Todos	(42)	-	-	-	-	(42)	(243)	
New Connections	(334)	(89)	(38)	(96)	(10)	(567)	(1,462)	
New SEs and RD's	(156)	(23)	(22)	(48)	(10)	(259)	(744)	
ECV Commitment	0	(4)	-	-	-	(4)	(4)	
Assets Renewal	**(91)**	**(52)**	**(24)**	**(41)**	**(11)**	**(220)**	**(662)**	**18%**
Network Improvement	**(44)**	**(16)**	**(11)**	**(36)**	**(12)**	**(119)**	**(265)**	**7%**
Losses and Default	**(22)**	**(33)**	**(3)**	**(3)**	**(3)**	**(63)**	**(163)**	**4%**
Other	**(46)**	**(12)**	**(9)**	**(40)**	**(6)**	**(112)**	**(288)**	**8%**
Movement of Material (Inventory x Works)	**16**	**26**	**(3)**	**(7)**	**9**	**40**	**(8)**	
(=) Gross Investment	**(719)**	**(203)**	**(110)**	**(270)**	**(43)**	**(1,345)**	**(3,839)**	
GRANTS	54	8	2	9	4	77	162	
(=) Net Investment	**(665)**	**(196)**	**(108)**	**(261)**	**(39)**	**(1,268)**	**(3,676)**	
Movement of Material (Inventory x Works)	(16)	(26)	3	7	(9)	(40)	8	
(=) CAPEX	**(681)**	**(222)**	**(104)**	**(254)**	**(48)**	**(1,309)**	**(3,669)**	**100%**
Regulatory Annuity Basis	(46)	(12)	(9)	(40)	(6)	(112)	(288)	8%
Regulatory Remuneration Basis	(689)	(217)	(98)	(224)	(46)	(1,273)	(3,543)	92%

4.1.2. Transmission

In the 9M24, the transmission companies' Capex was R$ 3 billion, 24% higher than in 9M23, fully used for the construction of lines and substations of the lots acquired at auctions.

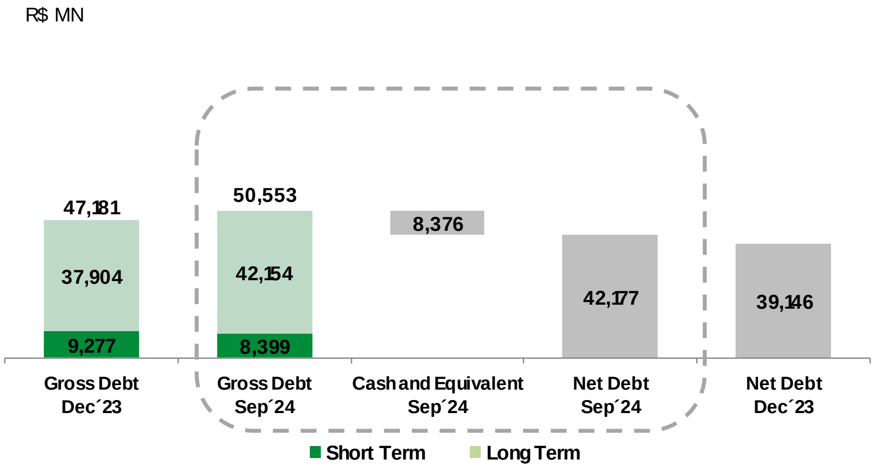
4.2. Generation and Customers

Investments in Generation and Customers totaled R$ 105 million in 9M24, allocated to the maintenance of wind and solar farms and hydroelectric plants. It is worth noting that in 9M23, wind Capex was essentially associated with the construction of the Oitis Complex.

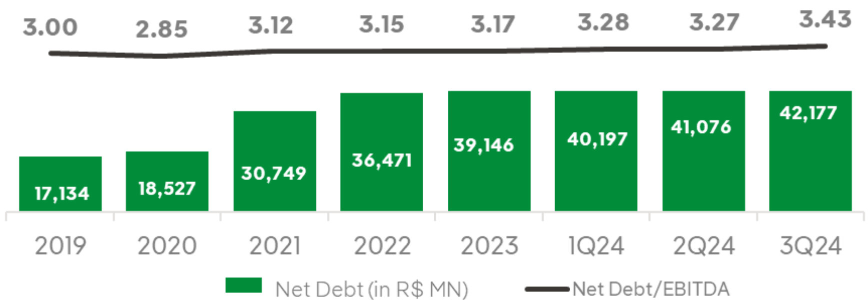
5. INDEBTEDNESS

5.1. Debt Situation and Financial Leverage

In September 2024, Neoenergia's consolidated net debt, including cash, cash equivalents and marketable securities, reached R$ 42,177 million (gross debt of R$ 50,553 million), representing an increase of 8%, +R$ 3,031 million compared to December 2023, mainly explained by the actual Capex of networks projects. As regards the segregation of the outstanding balance, Neoenergia has 83% of its 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 3.43x in September 2024.



5.2. Debt amortization schedule

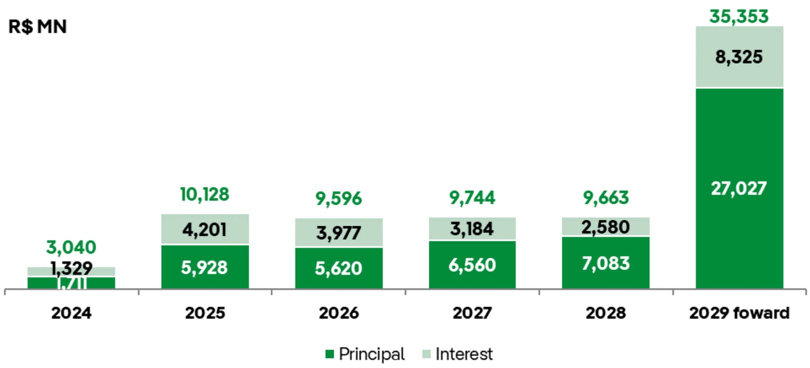
The Company seeks to align its debt structure with the financial cycle of its business considering the peculiarities of each company and the characteristics of its concessions and authorizations. Aiming at efficiency by reducing the cost of debt and extending its amortization profile, the Company actively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

The amounts due in the coming years are not concentrated in any specific period and are consistent with the amounts matured in recent fiscal years.

In 2024, the largest amortizations refer to 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 in the estimated amount of R$ 171 million. Together, these amounts are equivalent to 71% of the consolidated volume to be amortized this year.

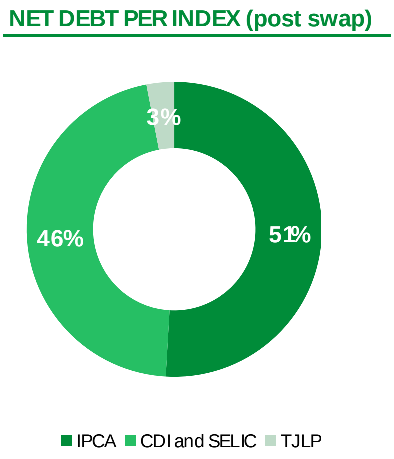
In 2025, the largest amortizations refer to Neoenergia Coelba, estimated at R$ 2,129 million, Neoenergia Pernambuco, estimated at R$ 1,364 million, and Neoenergia Elektro, estimated at R$ 939 million. The sum of the maturities of these distributors is equivalent to 75% of the consolidated volume to be amortized in the period.

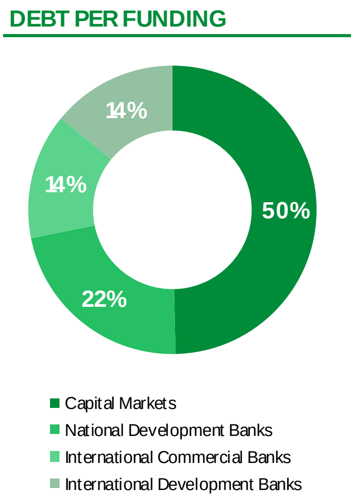
The average term of Neoenergia's indebtedness in September 2024 was 5.61 years (vs. 5.20 years in December 2023). The chart below shows the debt principal and the interest maturity schedule, using market forward curves for the indexes and currencies linked to the debt in effect at the end of the 3Q24.



5.3. Debt Profile

The charts below show the debt balance segregated by funding source and index. The average consolidated debt cost in September 2024 was 10.6% (vs. 11.8% in December 2023) explained by the reduction in the Selic and IPCA rates in the last 12 months.





In the 3Q24 we funded a total amount of R$ 1,062 million. We point out the debt disbursement lines that follow:

i. Release of the 14th Debenture Issue of Neoenergia Elektro, in the amount of R$ 500 million and a term of 8 years;
ii. Disbursement of line 4131 with Santander for Neoenergia Elektro and Neoenergia Brasília in the amount of R$ 200 million for each distributor with a term of 3 years;
iii. Release of the 1st Debenture Issue of Neoenergia Atibaia, in the amount of R$ 82 million with a term of 5 years;
iv. Disbursement of the 1st Debenture Issue of Neoenergia Biguaçu, in the amount of R$ 80 million for 5 years.

6. RECONCILIATION NOTE

Neoenergia presents the results for the 3Q24 and 9M24 based on managerial analyses that the management understand to best translate the company's business, reconciled with the international financial reporting standards – IFRS.

6.1. Managerial Result Reconciliation

	Current Year		Previous Year		
Calculation Memory (CONSOLIDATED)	**3Q24**	**9M24**	**3Q23**	**9M23**	**Corresponding Explanatory Notes**
(+) Net Revenue	12,257	35,363	9,968	32,796	Incoment Statement
(-) Estimated Replacement Value of Concession	(211)	(922)	(148)	(977)	Note 6
(-) Other revenues	(251)	(724)	(287)	(660)	Note 6
(+) Gain/ Loss on RAP	(5)	(12)	27	(45)	Note 6.3
(+) Revenue from Operation and Maintenance	36	119	50	126	Note 6.3
(+) Photovoltaic Operations	0	1	1	5	Note 6.3
(+) Other revenues - Other revenues	7	11	0	7	Note 6.3
= Net Operating REVENUE	**11,833**	**33,836**	**9,611**	**31,252**	
(+) Costs with electric energy	(5,410)	(15,022)	(4,870)	(14,259)	Incoment Statement
(+) Fuel for energy production	(13)	(181)	(120)	(360)	Note 9
(+) Construction costs	(2,488)	(6,650)	(1883)	(5,965)	Incoment Statement
(+) Photovoltaic Operations	(3)	(7)	(2)	(9)	Note 9
= Energy costs	**(7,914)**	**(21,860)**	**(6,875)**	**(20,593)**	
(+) Estimated replacement value of concession	211	922	148	977	Note 6
= GROSS MARGIN	**4,130**	**12,898**	**2,884**	**11,636**	
(+) Operating costs	(1331)	(4,136)	(1300)	(3,826)	Incoment Statement
(+) Sales expenses	(79)	(197)	(90)	(251)	Incoment Statement
(+) Other general and administrative revenues/ expenses	(545)	(1652)	(585)	(1722)	Incoment Statement
(-) Fuel for energy production	13	181	120	360	Note 9
(-) Photovoltaic Operations	3	7	2	9	Note 9
(-) Depreciation	701	2,081	649	1884	Note 9
(+) Other revenues	251	724	287	660	Note 6
(-) Gain/ Loss on RAP	5	12	(27)	45	Note 6.3
(-) Revenue from operation and maintenance	(36)	(119)	(50)	(126)	Note 6.3
(-) Photovoltaic Operations	0	(1)	(1)	(5)	Note 6.3
(-) Other revenues - Other revenues	(7)	(11)	0	(7)	Note 6.3
= Operating Expenses (PMSO)	**(1,025)**	**(3,111)**	**(995)**	**(2,979)**	
Provisions for Delinquency (PECLD)	(123)	(420)	(128)	(489)	Incoment Statement
(+) Equity Income / (-) Fair value Adjustment - Investment	(19)	73	1461	1336	Incoment Statement
EBITDA	**2,963**	**9,440**	**3,222**	**9,504**	
(+) Depreciation and Amortization	(701)	(2,081)	(649)	(1884)	Note 9
(+) Financial Income/ Loss	(1135)	(3,615)	(1113)	(3,706)	Incoment Statement
(+) IR/ CS	(280)	(922)	98	(376)	Incoment Statement
(+) Minority shareholders	(6)	(39)	(13)	(50)	Incoment Statement
NET INCOME	**841**	**2,783**	**1545**	**3,488**	Incoment Statement

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

SEGMENT STATEMENT OF INCOME (R$ MN)	Generation and Customers			Generation and Customers			Generation and Customers			Generation and Customers		
	Renewables[1]	Liberalized[2]	9M24	Renewables[1]	Liberalized[2]	9M23	Renewables[1]	Liberalized[2]	3Q24	Renewables[1]	Liberalized[2]	3Q23
Net Operating Revenue, adjusted	1,613	1,575	**3,188**	1,474	2,289	**3,763**	627	346	**973**	549	751	**1,300**
Cost of Services	(331)	(1,319)	**(1,650)**	(309)	(1,756)	**(2,065)**	(122)	(353)	**(475)**	(105)	(567)	**(672)**
GROSS MARGIN	**1,282**	**256**	**1,538**	**1,165**	**533**	**1,698**	**505**	**(7)**	**498**	**444**	**184**	**628**
Operating Expenses	(272)	(63)	**(335)**	(238)	(66)	**(304)**	(97)	(21)	**(118)**	(76)	(19)	**(95)**
Expected credit losses	-	1	**1**	-	(1)	**(1)**	-	2	**2**	-	(1)	**(1)**
(+) Equity Accounting / Fair value Adjustment	10	-	**10**	1,529	-	**1,529**	4	-	**4**	1,517	-	**1,517**
EBITDA	**1,020**	**194**	**1,214**	**2,456**	**466**	**2,922**	**412**	**(26)**	**386**	**1,885**	**164**	**2,049**
(+) Depreciation and Amortization	(311)	(43)	**(354)**	(278)	(47)	**(325)**	(103)	(7)	**(110)**	(97)	(18)	**(115)**
(+) Financial Result, net	(154)	10	**(144)**	(172)	(23)	**(195)**	(40)	8	**(32)**	(27)	(6)	**(33)**
(+) Income taxes	(113)	(20)	**(133)**	(108)	(52)	**(160)**	(45)	4	**(41)**	(48)	(22)	**(70)**
NET INCOME	**442**	**141**	**583**	**1,898**	**344**	**2,242**	**224**	**(21)**	**203**	**1,713**	**118**	**1,831**

[1] Hydro, Solar and Wind
[2] Termopernambuco, NC Energia and Neoserv

DISCLAIMER

The present 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's 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 the CVM website and on the Neoenergia Group Investor Relations website (ri.neoenergia.com).

2024SA035653

Summary

STATEMENT OF INCOME 3
STATEMENT OF COMPREHENSIVE INCOME 4
STATEMENT OF CASH FLOWS 5
STATEMENT OF FINANCIAL POSITION 6
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY 8
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY 9
STATEMENT OF ADDED VALUE 10

1. OPERATIONAL CONTEXT 11
2. BASIS FOR PREPARING THE FINANCIAL STATEMENTS 12
3. RETROSPECTIVE RESUBMISSION DUE TO RECLASSIFICATION OF COMPARATIVE BALANCES 15
4. RECONCILIATION OF THE NET INCOME FOR THE YEAR AND SHAREHOLDER'S EQUITY 17
5. SEGMENT INFORMATION 17
6 NET OPERATING REVENUE 21
7. ENERGY COSTS 24
8. CONSTRUCTION COSTS 25
9. OPERATING COSTS AND OPERATING EXPENSES 25
10. FINANCIAL RESULT 26
11. INCOME TAXES, OTHER TAXES, SECTORAL CHARGES AND REIMBURSEMENT TO CONSUMERS 27
12. CASH AND CASH EQUIVALENTS 29
13. TRADE ACCOUNTS RECEIVABLE AND OTHERS 29
14. SECTORAL FINANCIAL ASSETS AND LIABILITIES (PORTION A AND OTHERS) 30
15. PUBLIC SERVICE CONCESSIONS 31
16. INVESTMENTS IN SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES 33
17. PP&E 36
18. INTANGIBLE ASSETS 38
19. SUPPLIERS, ACCOUNTS PAYABLE TO CONTRACTORS AND AGREEMENT CONTRACTS 39
20. LOANS, FINANCINGS AND DERIVATIVE FINANCIAL INSTRUMENTS 40
21. PROVISIONS, OTHER OBLIGATIONS AND JUDICIAL DEPOSITS 44
22. EMPLOYEE BENEFITS 46
23. SHAREHOLDERS' EQUITY 51
24. TRANSACTIONS WITH RELATED PARTIES 51
25. CLASSIFICATION AND ESTIMATES OF FAIR VALUES FROM FINANCIAL INSTRUMENTS 55
26. SUBSEQUENT EVENTS 61

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

	Notes	Consolidated				Parent Company			
		Three-month period ended		Nine-month period ended		Three-month period ended		Nine-month period ended	
		09/30/2024	09/30/2023(1)	09/30/2024	09/30/2023(1)	09/30/2024	09/30/2023(1)	09/30/2024	09/30/2023(1)
Operating income, net	6	**12,257**	**9,968**	**35,363**	**32,796**	**1**	**1**	**3**	**2**
Costs		**(9,229)**	**(8,053)**	**(25,808)**	**(24,050)**	-	-	-	-
Energy costs	7	(5,410)	(4,870)	(15,022)	(14,259)	-	-	-	-
Construction costs	8	(2,488)	(1,883)	(6,650)	(5,965)	-	-	-	-
Operating costs	9	(1,331)	(1,300)	(4,136)	(3,826)	-	-	-	-
Gross profit		**3,028**	**1,915**	**9,555**	**8,746**	**1**	**1**	**3**	**2**
Expected credit loss	13.2	(123)	(128)	(420)	(489)	-	-	-	-
Sales expenses	9	(79)	(90)	(197)	(251)	-	-	-	-
Other general and administrative revenues (expenses)	9	(545)	(585)	(1,652)	(1,722)	(71)	(79)	(223)	(220)
Fair value adjustment - Impairment	16	(23)	1,474	41	1,342	(23)	1,435	41	1,342
Equity in income (losses) of subsidiaries	16	4	(13)	32	(6)	929	242	3,060	2,598
Operating income		**2,262**	**2,573**	**7,359**	**7,620**	**836**	**1,599**	**2,881**	**3,722**
Financial income (expenses)	10	**(1,135)**	**(1,113)**	**(3,615)**	**(3,706)**	**5**	**(34)**	**(97)**	**(214)**
Financial income		324	354	916	958	135	116	349	309
Financial expenses		(1,239)	(1,128)	(3,802)	(3,697)	(77)	(88)	(265)	(317)
Other financial income (expenses), net		(220)	(339)	(729)	(967)	(53)	(62)	(181)	(206)
Income before taxes		**1,127**	**1,460**	**3,744**	**3,914**	**841**	**1,565**	**2,784**	**3,508**
Income taxes	11.1.1	**(280)**	**98**	**(922)**	**(376)**	-	**(18)**	-	**(18)**
Current		(166)	(205)	(520)	(313)	-	-	-	-
Deferred		(114)	303	(402)	(63)	-	(18)	-	(18)
Net income for the period		**847**	**1,558**	**2,822**	**3,538**	**841**	**1,547**	**2,784**	**3,490**
Attributable to:									
Controlling interest		841	1,545	2,783	3,488	841	1,547	2,784	3,490
Non-controlling interest		6	13	39	50	-	-	-	-
Basic and diluted earnings per share - R$:	**23.2**	**0.69**	**1.27**	**2.29**	**2.87**	**0.69**	**1.27**	**2.29**	**2.87**

(1) 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 nine-month period ended September 30, 2024 and 2023
(Amounts expressed in millions of Reais)

	Consolidated				Parent Company			
	Three-month period ended		Nine-month period ended		Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Net income for the period	**847**	**1,558**	**2,822**	**3,538**	**841**	**1,547**	**2,784**	**3,490**
Other comprehensive income								
Items that will not be classified to profit or loss:								
Obligations with benefits to employees	-	-	59	(504)	-	-	-	-
Cash flow hedge	(9)	37	(10)	(1)	-	-	-	-
Deferred taxes over comprehensive income	3	(12)	(17)	172	-	-	-	-
Equity in income (losses) of subsidiaries	-	-	-	-	(5)	24	33	(331)
Sum of the items that will not be classified to profit or loss	**(6)**	**25**	**32**	**(333)**	**(5)**	**24**	**33**	**(331)**
Items that will be classified to profit or loss:								
Cash flow hedge	170	89	149	20	93	10	66	(52)
Deferred taxes over comprehensive income	(26)	(25)	(28)	(23)	-	-	-	-
Equity in income (losses) of subsidiaries	-	-	-	-	50	54	54	49
Sum of the items that will be classified to profit or loss	**144**	**64**	**121**	**(3)**	**143**	**64**	**120**	**(3)**
Other comprehensive income for the period, net of taxes	**138**	**89**	**153**	**(336)**	**138**	**88**	**153**	**(334)**
Comprehensive income for the period	**985**	**1,647**	**2,975**	**3,202**	**979**	**1,635**	**2,937**	**3,156**
Attributable to:								
Controlling interest	979	1,634	2,936	3,154	979	1,635	2,937	3,156
Non-controlling interest	6	13	39	48	-	-	-	-

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

STATEMENT OF CASH FLOWS
For the nine-month period ended September 30, 2024 and 2023
(Amounts expressed in millions of Reais)

Neoenergia

	Consolidated		Parent Company	
	09/30/2024	09/30/2023(1)	09/30/2024	09/30/2023(1)
Cash flow from operating activities				
Net income for the period	**2,822**	**3,538**	**2,784**	**3,490**
Adjusted by:				
Depreciation and amortization	2,122	1,919	8	7
Writtle-off of non-current assets	131	80	-	-
Equity in income (losses) of subsidiaries	(32)	6	(3,060)	(2,598)
Fair value adjustment - Impairment	(41)	(1,342)	(41)	(1,342)
Income taxes	922	376	-	18
Financial income (expenses), net	3,615	3,706	97	214
Concession's estimated replacement value	(922)	(977)	-	-
Others	-	8	-	-
Changes in working capital:				
Trade accounts and other receivables	102	(378)	-	-
Public service concession (Contract assets - transmission)	(3,821)	(2,135)	-	-
Suppliers, accounts payable to contractors and agreement contracts	(389)	(558)	(34)	(7)
Wages, employment benefits and charges payable, net	(159)	(188)	8	(3)
Sectoral financial assets and liabilities, net (Portion A and others)	640	(90)	-	-
Other recoverable (payable) taxes and sectoral charges, net	185	112	(39)	(19)
Provisions, net of judicial deposits	(343)	(194)	-	-
Other assets and liabilities, net	(684)	(290)	211	198
Cash flow from operating activities	**4,148**	**3,593**	**(66)**	**(42)**
Dividends and interest on own capital received	102	15	2,578	1,759
Payment of debt charges	(2,218)	(1,960)	(149)	(180)
Derivative financial instruments paid, net	(835)	(1,051)	(106)	(140)
Income from financial investments	661	635	77	51
Payment of interest - Leases	(21)	(18)	-	-
Income taxes paid	(260)	(324)	-	-
Cash flow generated by (used in) operating activities	**1,577**	**890**	**2,334**	**1,448**
Cash flow from investing activities				
Divestiture of equity interest	-	1,111	-	1,111
Deconsolidation of cash from the divested transmission assets	-	(372)	-	-
Consideration transferred for the control acquisition of EAPSA	-	(454)	-	(454)
Cash acquired in business combination	-	208	-	-
Acquisition of fixed and intangible assets	(141)	(462)	(6)	(9)
Capital increase in investees	(81)	(27)	(1,640)	(1,136)
Capital reduction in investees	93	-	93	-
Public service concession (Contract assets - distribution)	(3,806)	(3,760)	-	-
Investments in securities and marketable securities	(627)	(451)	(267)	(38)
Redemption of securities and marketable securities	605	337	268	-
Loan contract received (invested)	-	-	(331)	(279)
Cash flow generated by (used in) investing activities	**(3,957)**	**(3,870)**	**(1,883)**	**(805)**
Cash flow from financing activities				
Funds raised through loans and financing	9,799	8,546	-	475
Payment of fundraising costs	(143)	(85)	-	(3)
Amortization of principal from loans and financing	(7,174)	(4,909)	(59)	(607)
Collateral deposits	(35)	(27)	-	-
Public Service Concessions obligations	234	199	-	-
Payment of principal - leases	(40)	(40)	-	-
Derivative financial instruments received (paid), net	201	(7)	-	-
Public offer for acquisition of shares from Neoenergia Cosern	(157)	-	(145)	-
Dividends and interest on own capital paid to non-controlling interest	(35)	(34)	-	-
Repurchase of treasury shares	-	(39)	-	(39)
Cash flow generated by (used in) financing activities	**2,650**	**3,604**	**(204)**	**(174)**
Increase (decrease) in cash and cash equivalents for the period	**270**	**624**	**247**	**469**
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	7,718	7,426	1,392	1,246
Non-cash transactions:				
Net asset from business combination	-	1,769	-	-
Consideration transferred for the acquisition of control of EAPSA	-	(873)	-	(873)
Interest and financial charges capitalized to fixed and intangible assets	55	24	-	-
Lease contracts - IFRS 16	45	40	3	-
Addition and updating of capitalized provisions	256	99	-	-
Addition of special obligations	37	17	-	-

(1) 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 FINANCIAL POSITION
For the nine-month period ended September 30, 2024 and 2023
(Amounts expressed in millions of Reais)

Neoenergia

		Consolidated		Parent Company	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Asset					
Current					
Cash and cash equivalents	**12**	7,718	7,448	1,392	1,145
Trade accounts receivable and others	**13**	9,329	9,266	-	-
Securities and marketable securities		77	74	-	-
Derivative financial instruments	**20.3**	577	284	-	-
Recoverable income taxes		369	402	221	290
Other recoverable taxes		1,237	2,098	1	1
Dividends and interest on own capital receivable		3	61	1,118	669
Sectoral financial asset (Portion A and others)	**14**	206	324	-	-
Public Service Concession (Contract asset)	**15.2**	740	688	-	-
Other current assets		1,837	1,432	474	65
		22,093	**22,077**	**3,206**	**2,170**
Non-current assets held for sale	**16.3**	1,029	1,048	303	266
Total current assets		**23,122**	**23,125**	**3,509**	**2,436**
Non-current					
Trade accounts receivable and others	**13**	467	382	-	-
Securities and marketable securities		581	513	118	109
Derivative financial instruments	**20.3**	426	347	87	5
Recoverable income taxes		289	702	-	-
Other recoverable taxes		2,979	2,489	-	-
Deferred income taxes	**11.1.2**	916	885	-	-
Judicial deposits	**21.1**	1,755	1,448	71	66
Sectoral financial asset (Portion A and others)	**14**	36	-	-	-
Public Service Concession (Financial asset)	**15.1**	31,517	28,113	-	-
Public Service Concession (Contract asset)	**15.2**	16,964	12,465	-	-
Other non-current assets		82	95	13	13
Investments in subsidiaries, associates and joint ventures	**16**	1,957	1,984	35,232	33,563
Right of use		185	178	3	-
Property, Plant & Equipment (“PP&E”)	**17**	12,235	12,487	39	33
Intangible assets	**18**	12,834	13,899	3	7
Total non-current assets		**83,223**	**75,987**	**35,566**	**33,796**
Total assets		**106,345**	**99,112**	**39,075**	**36,232**

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

STATEMENT OF FINANCIAL POSITION
For the nine-month period ended September 30, 2024 and 2023
(Amounts expressed in millions of Reais)

	Notes	Consolidated 09/30/2024	Consolidated 12/31/2023	Parent Company 09/30/2024	Parent Company 12/31/2023
Liability					
Current					
Suppliers, accounts payable to contractors and agreement contracts	**19**	4,113	4,483	128	162
Loans and financing	**20.2**	8,728	8,951	229	216
Lease liabilities		65	53	-	-
Derivative financial instruments	**20.3**	248	610	158	110
Wages, employment benefits and charges payable	**22**	673	854	28	20
Payable income taxes		157	92	-	-
Other taxes and sectoral charges payable		1,261	1,559	35	126
Sectoral Financial Liability (Portion A and others)	**14**	843	430	-	-
Reimbursement to consumers - Federal taxes	**11.2**	690	1,487	-	-
Dividends and interest on own capital		965	773	937	753
Provisions and other obligations	**21**	562	378	-	-
Other current liabilities		1,232	1,247	156	126
		19,537	**20,917**	**1,671**	**1,513**
Liabilities directly associated to non-current assets held for sale		726	782	-	-
Total current		**20,263**	**21,699**	**1,671**	**1,513**
Non-current					
Suppliers, accounts payable to contractors and agreement contracts	**19**	194	181	-	-
Loans and financing	**20.2**	42,002	36,932	4,625	4,284
Lease liabilities		156	157	3	-
Derivative financial instruments	**20.3**	578	1,319	310	631
Wages, employment benefits and charges payable	**22**	987	953	-	-
Payable income taxes		23	29	-	8
Deferred income taxes		2,349	1,871	-	-
Other taxes and sectoral charges payable		1,314	952	-	-
Sectoral financial liability (Portion A and others)	**14**	1,181	927	-	-
Reimbursement to consumers - Federal taxes	**11.2**	2,329	1,862	-	-
Provisions and other obligations	**21**	1,958	1,809	2	2
Other non-current liabilities		373	345	14	13
Total non-current		**53,444**	**47,337**	**4,954**	**4,938**
Shareholders' equity	**23**				
Attributable to controlling interest		32,534	29,866	32,450	29,781
Attributable to non-controlling interest		104	210	-	-
Total Shareholders' equity		**32,638**	**30,076**	**32,450**	**29,781**
Total liabilities and shareholders' equity		**106,345**	**99,112**	**39,075**	**36,232**

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

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

Consolidated

	Share capital	Capital reserve and treasury shares	Shareholder's transactions and others	Other comprehensive income	Profit reserve: Legal reserve	Profit reserve: Unrealized profit reserve	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	-	-	-	-	-	-	-	2,783	**2,783**	39	**2,822**
Other comprehensive income	-	-	-	153	-	-	-	-	**153**	-	**153**
Non-controlling shareholders' remuneration (note 23.2)	-	-	-	-	-	-	-	(200)	**(200)**	(44)	**(244)**
transactions with shareholders:											
Share-based payments	-	(27)	-	-	-	-	-	-	**(27)**	-	**(27)**
Treasury shares	-	15	-	-	-	-	-	-	**15**	-	**15**
Purchase of additional participation on subsidiaries	-	-	(56)	-	-	-	-	-	**(56)**	(101)	**(157)**
Balance as of September 30, 2024	**16,920**	**115**	**(1,787)**	**(726)**	**1,657**	**247**	**13,525**	**2,583**	**32,534**	**104**	**32,638**
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	-	-	-	-	-	-	-	3,488	**3,488**	50	**3,538**
Other comprehensive income	-	-	-	(334)	-	-	-	-	**(334)**	(2)	**(336)**
Non-controlling shareholders' remuneration (note 23.2)	-	-	-	-	-	-	-	(387)	**(387)**	(47)	**(434)**
transactions with shareholders:											
Share-based payments	-	(10)	-	-	-	-	-	-	**(10)**	1	**(9)**
Treasury shares	-	(25)	-	-	-	-	-	-	**(25)**	-	**(25)**
Purchase of additional participation on subsidiaries	-	-	4	-	-	-	-	-	**4**	-	**4**
Balance as of September 30, 2023	**16,920**	**124**	**(1,731)**	**(1,100)**	**1,434**	**247**	**10,480**	**3,101**	**29,475**	**200**	**29,675**

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

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

Parent Company

					Profit reserve				
	Share capital	Capital reserve and treasury shares	Shareholder's transactions and others	Other comprehensive income	Legal reserve	Unrealized profit reserve	Profit retention reserve	Retained 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	-	-	-	-	-	-	-	2,784	**2,784**
Other comprehensive income	-	-	-	153	-	-	-	-	**153**
Non-controlling shareholders' remuneration (note 23.2)	-	-	-	-	-	-	-	(200)	**(200)**
transactions with shareholders:									
Share-based payments	-	(27)	-	-	-	-	-	-	**(27)**
Treasury shares	-	15	-	-	-	-	-	-	**15**
Purchase of additional participation on subsidiaries	-	-	(56)	-	-	-	-	-	**(56)**
Balance as of September 30, 2024	**16,920**	**113**	**(1,857)**	**(726)**	**1,657**	**234**	**13,525**	**2,584**	**32,450**
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	-	-	-	-	-	-	-	3,490	**3,490**
Other comprehensive income	-	-	-	(334)	-	-	-	-	**(334)**
Non-controlling shareholders' remuneration (note 23.2)	-	-	-	-	-	-	-	(387)	**(387)**
transactions with shareholders:									
Share-based payments	-	(10)	-	-	-	-	-	-	**(10)**
Treasury shares	-	(25)	-	-	-	-	-	-	**(25)**
Purchase of additional participation on subsidiaries	-	-	4	-	-	-	-	-	**4**
Balance as of September 30, 2023	**16,920**	**121**	**(1,801)**	**(1,100)**	**1,434**	**234**	**10,480**	**3,103**	**29,391**

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

STATEMENT OF ADDED VALUE
For the nine-month period ended September 30, 2024 and 2023
(Amounts expressed in millions of Reais)

	Consolidated		Parent Company	
	09/30/2024	09/30/2023 (1)	09/30/2024	09/30/2023 (1)
Revenues				
Sales of energy, services and others	49,213	45,972	4	2
Revenue from the construction of own assets	39	134	-	-
Expected credit loss	(420)	(489)	-	-
Subtotal	**48,832**	**45,617**	**4**	**2**
Inputs acquired from third parties				
Electricity purchased for resale	(11,791)	(11,271)	-	-
Transmission network use of system charges	(4,852)	(4,586)	-	-
Consumed raw materials	(182)	(361)	-	-
Materials, third-party services and others	(8,586)	(7,913)	(156)	(155)
Subtotal	**(25,411)**	**(24,131)**	**(156)**	**(155)**
Gross added value	**23,421**	**21,486**	**(152)**	**(153)**
Depreciation and amortization	(2,122)	(1,919)	(8)	(7)
Reversal (reduction) of the recoverable amount and write-off of non-current assets, net	41	1,342	41	1,342
Net added value produced by the Company	**21,340**	**20,909**	**(119)**	**1,182**
Financial income	3,994	4,134	993	658
Equity in income (losses) of subsidiaries	32	(6)	3,060	2,598
Subtotal	**4,026**	**4,128**	**4,053**	**3,256**
Total added value for distribution	**25,366**	**25,037**	**3,934**	**4,438**
Added value distribution				
Wages	1,090	1,030	47	47
Provision for vacation and 13th salary	195	182	-	-
Social charges (except INSS)	92	90	-	-
Employee benefits	557	546	-	-
Others	(454)	(440)	3	2
Subtotal	**1,480**	**1,408**	**50**	**49**
Taxes, fees and contributions				
National Institute of Social Security (INSS) (on payroll)	283	267	9	8
State VAT (ICMS)	6,392	6,316	-	-
Taxes on revenue (PIS/COFINS)	2,042	1,764	18	16
Income taxes	922	376	-	17
Intra-sectoral obligations	3,808	3,511	-	-
Others	67	68	1	1
Subtotal	**13,514**	**12,302**	**28**	**42**
Lenders and lessors				
Interest and foreign exchange rate variations	7,537	7,778	1,072	857
Leases	13	11	-	-
Subtotal	**7,550**	**7,789**	**1,072**	**857**
Shareholders				
Dividends and interest on own capital	200	387	200	387
Retained earnings	2,583	3,101	2,584	3,103
Non-controlling interest	39	50	-	-
Subtotal	**2,822**	**3,538**	**2,784**	**3,490**
Distributed added value	**25,366**	**25,037**	**3,934**	**4,438**

(1) 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.

(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 September 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 September 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 / Minas Gerais	500 kV Transmission line Campos 2 - Mutum Double Circuit
Neoenergia Guanabara	June 2024	Rio de Janeiro	Campos 2 Substation and respective associated reactive control equipment
Neoenergia Transmissao 11	June 2024	Mato Grosso do Sul	230kV Transmission line Campo Grande 2 - Paraíso 2 (C2), Paraíso 2 - Chapadão (C2), Subestação 230/138kV Paraíso 2 (composed of two 150MVA transformers)
EKTT 8	June 2024	Minas Gerais	500kV Synchronous compensator (-300/+300) - Estreito 3
	August 2024		500kV Synchronous compensator (-300/+300) - Estreito 2
	September 2024		500kV Synchronous compensator (-300/+300) - Estreito 1
Neoenergia Vale do Itajaí	August 2024	Santa Catarina	525/230 kV Transformer from Gaspar 2

Generation

On September, 2024, the subsidiary Termopernambuco S.A. celebrated with Eletric Energy Trading Chamber - *CCEE,* an Amendment to anticipate the Capacity Reserve Contract *(CRCAP),* resulting of Capacity Result Auction in December 2021, where was the winner, maintaining the offered conditions on the contest, but anticipating the supply from July 1st, 2026 to October 1st, 2024. For attending this anticipation period, the Subsidiary signed a Gas Purchase and Sales Contract with *Eneva S.A*. ("*Eneva*"), with fuel supply in the 100% flexible method, during the anticipation period, which comprehends 21 months, between October 1st, 2024 and June 30, 2026.

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 September 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 October 22, 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. Except for the estimate change associated to depreciation in explanatory note 17.1

(Amounts expressed in millions of Reais)

2.4 New effective and non-effective standards and interpretations:

The main regulations amended or issued 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 lessee seller 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 nº 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 with effective date established in a future year, the Company is monitoring 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.

(Amounts expressed in millions of Reais)

(a) Statement of income

	Consolidated			Parent Company		
	09/30/2023 Disclosed	Reclassification	09/30/2023[1]	09/30/2023 Disclosed	Reclassification	09/30/2023[1]
Fair value adjustment - impairment	1,283	59	1,342	1,283	59	1,342
Equity equivalence	53	(59)	(6)	2,657	(59)	2,598
Operating profit	**7,620**	**-**	**7,620**	**3,722**	**-**	**3,722**
Net income for the period	**3,538**	**-**	**3,538**	**3,490**	**-**	**3,490**

(b) Statement of cash flows

	Consolidated			Parent Company		
	09/30/2023 Disclosed	Reclassification	09/30/2023[1]	09/30/2023 Disclosed	Reclassification	09/30/2023[1]
Fair value adjustment - impairment	(1,283)	(59)	(1,342)	(1,283)	(59)	(1,342)
Equity equivalence	(53)	59	6	(2,657)	59	(2,598)
Cash generated in the operations	**3,593**	**-**	**3,593**	**(42)**	**-**	**(42)**
Increase (decrease) of cash and cash equivalents for the period	**624**	**-**	**624**	**469**	**-**	**469**

(c) Statement of added value

	Consolidated			Parent Company		
	09/30/2023 Disclosed	Reclassification	09/30/2023[1]	09/30/2023 Disclosed	Reclassification	09/30/2023[1]
Reversal (reduction) of the recoverable value and write-offs of non-current assets, net	1,283	59	1,342	1,283	59	1,342
Net added value produced by the entity	**20,850**	**59**	**20,909**	**1,123**	**59**	**1,182**
Equity equivalence	53	(59)	(6)	2,657	(59)	2,598
Added value received through transfer	**4,187**	**(59)**	**4,128**	**3,315**	**(59)**	**3,256**
Total added value for distribution	**25,037**	**-**	**25,037**	**4,438**	**-**	**4,438**

(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	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Parent Company	**2,784**	**3,490**	**32,450**	**29,781**
Capitalization of financial charges, net (1)	(1)	(3)	86	87
Others	-	1	(2)	(2)
Consolidated	**2,783**	**3,488**	**32,534**	**29,866**

(1) 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.

(Amounts expressed in millions of Reais)

5.1 Result by segment

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

	Consolidated				
	Three-month period ended				
	09/30/2024				
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	15,974	341	390	-	**16,705**
Inter-segment gross revenue	28	339	37	(404)	**-**
Deductions from gross revenue	(4,334)	(52)	(62)	-	**(4,448)**
Net operating revenue	**11,668**	**628**	**365**	**(404)**	**12,257**
Operating costs and expenses (1)	(8,775)	(176)	(132)	(69)	**(9,152)**
Inter-segment operating costs and expenses (1)	(100)	(44)	(261)	405	**-**
Operating costs and expenses	**(8,875)**	**(220)**	**(393)**	**336**	**(9,152)**
Expected credit losses	(125)	-	2	-	**(123)**
Fair value adjustment - impairment	(54)	31	-	-	**(23)**
Result of equity interest	31	(27)	-	-	**4**
EBITDA	**2,645**	**412**	**(26)**	**(68)**	**2,963**
Depreciation and amortization (2)	(530)	(103)	(7)	(61)	**(701)**
Operating profit	**2,115**	**309**	**(33)**	**(129)**	**2,262**
Financial result, net	(1,107)	(40)	8	4	**(1,135)**
Income taxes	(247)	(45)	4	8	**(280)**
Net income	**761**	**224**	**(21)**	**(117)**	**847**

(1) Does not include depreciation and amortization.

	Consolidated				
	Three-month period ended				
	09/30/2023				
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	13,657	283	377	-	**14,317**
Inter-segment gross revenue	(13)	314	549	(850)	**-**
Deductions from gross revenue	(4,144)	(47)	(158)	-	**(4,349)**
Net operating revenue	**9,500**	**550**	**768**	**(850)**	**9,968**
Operating costs and expenses (1)	(7,518)	(135)	(350)	(76)	**(8,079)**
Inter-segment operating costs and expenses (1)	(551)	(47)	(253)	851	**-**
Operating costs and expenses	**(8,069)**	**(182)**	**(603)**	**775**	**(8,079)**
Expected credit losses	(127)	-	(1)	-	**(128)**
Fair value adjustment - impairment	(56)	1,530	-	-	**1,474**
Result of equity interest	-	(13)	-	-	**(13)**
EBITDA	**1,248**	**1,885**	**164**	**(75)**	**3,222**
Depreciation and amortization (2)	(489)	(97)	(18)	(45)	**(649)**
Operating profit	**759**	**1,788**	**146**	**(120)**	**2,573**
Financial result, net	(1,046)	(27)	(6)	(34)	**(1,113)**
Income taxes	186	(48)	(22)	(18)	**98**
Net income	**(101)**	**1,713**	**118**	**(172)**	**1,558**

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

(2) Does not include depreciation and amortization.

(Amounts expressed in millions of Reais)

					Consolidated
					Nine-month period ended
					09/30/2024
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	47,313	820	1,080	-	**49,213**
Inter-segment gross revenue	59	954	893	(1,906)	**-**
Deductions from gross revenue	(13,346)	(160)	(344)	-	**(13,850)**
Net operating revenue	**34,026**	**1,614**	**1,629**	**(1,906)**	**35,363**
Operating costs and expenses [1]	(24,196)	(446)	(719)	(215)	**(25,576)**
Inter-segment operating costs and expenses [1]	(1,034)	(158)	(717)	1,909	**-**
Operating costs and expenses	**(25,230)**	**(604)**	**(1,436)**	**1,694**	**(25,576)**
Expected credit losses	(421)	-	1	-	**(420)**
Fair value adjustment - impairment	(41)	82	-	-	**41**
Result of equity interest	104	(72)	-	-	**32**
EBITDA	**8,438**	**1,020**	**194**	**(212)**	**9,440**
Depreciation and amortization [2]	(1,544)	(311)	(43)	(183)	**(2,081)**
Operating profit	**6,894**	**709**	**151**	**(395)**	**7,359**
Financial result, net	(3,374)	(154)	10	(97)	**(3,615)**
Income taxes	(812)	(113)	(20)	23	**(922)**
Net income	**2,708**	**442**	**141**	**(469)**	**2,822**

(1) Does not include depreciation and amortization.

					Consolidated
					Nine-month period ended
					09/30/2023 [1]
	Networks	Renewable	Liberalized	Others	Result
Gross revenue from third parties	44,155	701	1,116	-	**45,972**
Inter-segment gross revenue	43	907	1,690	(2,640)	**-**
Deductions from gross revenue	(12,570)	(133)	(473)	-	**(13,176)**
Net operating revenue	**31,628**	**1,475**	**2,333**	**(2,640)**	**32,796**
Operating costs and expenses [2]	(22,453)	(369)	(1,105)	(212)	**(24,139)**
Inter-segment operating costs and expenses [2]	(1,702)	(179)	(761)	2,642	**-**
Operating costs and expenses	**(24,155)**	**(548)**	**(1,866)**	**2,430**	**(24,139)**
Expected credit losses	(488)	-	(1)	-	**(489)**
Fair value adjustment - impairment	(193)	1,476	-	-	**1,283**
Result of equity interest	-	53	-	-	**53**
EBITDA	**6,792**	**2,456**	**466**	**(210)**	**9,504**
Depreciation and amortization	(1,430)	(278)	(47)	(129)	**(1,884)**
Operating profit	**5,362**	**2,178**	**419**	**(339)**	**7,620**
Financial result, net	(3,296)	(172)	(23)	(215)	**(3,706)**
Income taxes	(198)	(108)	(52)	(18)	**(376)**
Net income	**1,868**	**1,898**	**344**	**(572)**	**3,538**

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

(2) Does not include depreciation and amortization.

(Amounts expressed in millions of Reais)

5.2 Assets by allocated segments

					Consolidated
					September 30, 2024
	Accounts receivable	Sectoral financial asset (liabilities)	Public service concession[1] and intangible	Investments in subsidiaries and joint ventures	Right of use and PP&E
Networks	9,460	(1,782)	59,838	1,090	151
Renewable	151	-	2,191	866	11,289
Liberalized	185	-	23	1	938
Others	-	-	3	-	42
Total	**9,796**	**(1,782)**	**62,055**	**1,957**	**12,420**

					Consolidated
					December 31, 2023
	Accounts receivable	Sectoral financial asset (liabilities)	Public service concession[1] 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**

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

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

				Consolidated
				Three-month period ended
		09/30/2024		09/30/2023
	Public service concession[1] and intangible	Investments, right of use and PP&E	Public service concession[1] and intangible	Investments, right of use and PP&E
Networks	2,706	12	782	26
Renewable	-	50	-	-
Liberalized	-	3	-	1
Others	-	7	-	-
Total	**2,706**	**72**	**782**	**27**

				Consolidated
				Nine-month period ended
		09/30/2024		09/30/2023
	Public service concession[1] and intangible	Investments, right of use and PP&E	Public service concession[1] and intangible	Investments, right of use and PP&E
Networks	7,097	47	5,289	53
Renewable	-	120	-	696
Liberalized	-	16	-	48
Others	-	9	-	9
Total	**7,097**	**192**	**5,289**	**806**

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

(Amounts expressed in millions of Reais)

6 NET OPERATING REVENUE

	Consolidated				Consolidated			
	Three-month period ended September 30, 2024				Three-month period ended September 30, 2023			
	Networks	Renewable	Liberalized	Total	Networks	Renewable	Liberalized	Total
Energy supply (note 6.1)	5,434	332	357	**6,123**	5,160	269	361	**5,790**
Electric grid availability [(1)]	6,485	-	-	**6,485**	6,496	-	-	**6,496**
Concession's infrastructure construction [(2)]	2,734	-	-	**2,734**	782	-	-	**782**
Electric Energy Trading Chamber - *CCEE*	298	6	12	**316**	148	10	2	**160**
Surplus Sales Mecanism - *MVE*	8	-	-	**8**	-	-	-	**-**
Concession's estimated replacement value [(3)]	211	-	-	**211**	148	-	-	**148**
Contract asset's remuneration	323	-	-	**323**	245	-	-	**245**
Sectoral financial assets and liabilities effects (note 6.2)	254	-	-	**254**	409	-	-	**409**
Other revenues (note 6.3)	227	3	21	**251**	269	4	14	**287**
Gross operating income	**15,974**	**341**	**390**	**16,705**	**13,657**	**283**	**377**	**14,317**
(-) Taxes	(3,098)	(44)	(61)	**(3,203)**	(2,957)	(39)	(153)	**(3,149)**
(-) Sectoral Changes	(1,236)	(8)	(1)	**(1,245)**	(1,187)	(8)	(5)	**(1,200)**
Net operating income	**11,640**	**289**	**328**	**12,257**	**9,513**	**236**	**219**	**9,968**

(1) 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$ 5,220 on the three-month period ended September 30, 2024 and R$ 17,007 on the nine-month period ended September 30, 2024 (R$ 5,389 on the three-month period ended September 30, 2023 and R$ 16,297 on the nine-month period ended September 30, 2023) and for free consumers R$ 1,265 on the three-month period ended September 30, 2024 and R$ 3,665 on the nine-month period ended September 30, 2024 (R$ 1,107 on the three-month period ended September 30, 2023 and R$ 3,180 on the nine-month period ended September 30, 2023)

	Consolidated				Consolidated			
	Nine-month period ended September 30, 2024				Nine-month period ended September 30, 2023			
	Networks	Renewable	Liberalized	Total	Networks	Renewable	Liberalized	Total
Energy supply (note 6.1)	16,864	780	1,000	**18,644**	15,315	642	1,077	**17,034**
Electric grid availability [(1)]	20,672	-	-	**20,672**	19,477	-	-	**19,477**
Concession's infrastructure construction [(2)]	7,137	-	-	**7,137**	5,305	-	-	**5,305**
Electric Energy Trading Chamber - *CCEE*	438	33	28	**499**	459	42	4	**505**
Surplus Sales Mecanism - *MVE*	8	-	-	**8**	-	-	-	**-**
Concession's estimated replacement value [(3)]	922	-	-	**922**	977	-	-	**977**
Contract asset's remuneration	871	-	-	**871**	921	-	-	**921**
Sectoral financial assets and liabilities effects (note 6.2)	(264)	-	-	**(264)**	1,093	-	-	**1,093**
Other revenues (note 6.3)	665	7	52	**724**	608	17	35	**660**
Gross operating income	**47,313**	**820**	**1,080**	**49,213**	**44,155**	**701**	**1,116**	**45,972**
(-) Taxes	(9,578)	(128)	(336)	**(10,042)**	(9,096)	(110)	(459)	**(9,665)**
(-) Sectoral Changes	(3,768)	(32)	(8)	**(3,808)**	(3,474)	(23)	(14)	**(3,511)**
Net operating income	**33,967**	**660**	**736**	**35,363**	**31,585**	**568**	**643**	**32,796**

(2) The total construction revenue from the infrastructure concession that refers to distributors, was of was of R$ 1,270 on the three-month period ended September 30, 2024 and R$ 3,667 on the nine-month period ended September 30, 2024 (R$ 1,115 on the three-month period ended September 30, 2023 and R$ 3,580 on the nine-month period ended September 30, 2023). And for the transmissors R$ 1,464 on the three-month period ended September 30, 2024 and R$ 3,470 on the nine-month period ended September 30, 2024 (R$ 333 on the three-month period ended September 30, 2023 and R$ 1,725 on the nine-month period ended September 30, 2023)

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

(Amounts expressed in millions of Reais)

Annual Tariff Readjustment:

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

	Neoenergia Coelba	Neoenergia Cosern	Neoenergia Pernambuco	Neoenergia Elektro
Low tension consumers	1.28%	7.05%	(2.85%)	(5.72%)
High tension consumers	1.62%	8.08%	(2.63%)	(5.60%)
Average readjustment in the tariff	1.53%	7.84%	(2.69%)	(5.64)
Process model:	RTA	RTA	RTA	RTA
No of the resolution	3,320	3,317	3,325	3,377
Date of the resolution	04/22/2024	04/22/2024	04/29/2024	08/27/2024

6.1 Energy supply

	Consolidated		Consolidated	
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Residential	5,123	4,963	16,747	15,139
Commercial	2,027	2,121	6,683	6,620
Industrial	1,146	1,151	3,180	3,306
Rural	682	654	1,924	1,765
Government	615	563	1,966	1,704
Public lighting	344	327	994	958
Public service	314	392	1,033	1,144
Non-billed supply	(88)	82	(241)	8
Transfer - Electric grid availability (1)	(5,160)	(5,389)	(16,947)	(16,297)
Subsidies and state grants (2)	1,120	926	3,305	2,687
Total	**6,123**	**5,790**	**18,644**	**17,034**

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

(2) 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$ 1,028 (R$ 1,026 on September 30, 2023) referring to the low-income subsidy; (ii) R$ 1,847 (R$ 1,320 on September 30, 2023) referring to the CDE subsidy; (iii) R$ 103 (R$ 130 on September 30, 2023) referring to the CCRBT subsidy and (iv) R$ 177 (R$ 87 on September 30, 2023) referring to Eletrobrás moderateness.

(Amounts expressed in millions of Reais)

6.2 Effects of sectoral financial assets and liabilities

				Consolidated
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
CVA and Neutrality				
Energy [1]	546	(51)	518	(874)
System Service Charges - ESS [2]	(57)	266	354	216
Energetic Development Account - CDE [3]	(11)	(124)	32	(406)
TUST [4]	(178)	50	(285)	94
Neutrality of Sectoral charges [5]	61	6	(113)	41
PROINFA	5	(19)	8	(135)
Subtotal	**366**	**128**	**514**	**(1,064)**
Financial components and subsidies				
Over-contracting on lending [6]	(202)	-	(714)	453
Hydrological risk	17	16	(32)	92
Readjustment deferral	(46)	20	(115)	129
Eletrobras moderateness [7]	53	221	118	385
Pis/Cofins credits over State VAT (ICMS) [8]	163	342	632	1,291
Excess demand/ Reactive surplus	(63)	(27)	(241)	(40)
Water scarcity flag	-	(321)	(348)	(231)
Others	(34)	30	(78)	78
Subtotal	**(112)**	**281**	**(778)**	**2,157**
Total	**254**	**409**	**(264)**	**1,093**

(1) Active 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, 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 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 nº 3.217/2023, with an effective date as of July 1st, 2024 until September 30, 2025, 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 No. 1.239/2024 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.

(Amounts expressed in millions of Reais)

6.3 Other revenues

				Consolidated
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Leases and rents	153	139	446	411
O&M revenues	36	50	119	126
RAP gain/loss	(5)	27	(12)	(45)
Revenue from the provision of service	32	46	89	90
Third-party service commission	15	17	49	49
Public lighting fee	7	2	12	6
Fraud invoice management	3	2	7	8
Service liable to charge	7	15	19	15
(-) Regulatory compensations	(4)	(12)	(17)	(12)
Photovoltaic operations	-	1	1	5
Other revenues	7	-	11	7
Total	**251**	**287**	**724**	**660**

7. ENERGY COSTS

	Consolidated		Consolidated	
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Energy purchase for resale				
Energy acquired through regulated environment auction - ACR [1]	(2,250)	(1,760)	(6,433)	(5,395)
Energy acquired in the Free Contracting Environment - ACL	(108)	(473)	(509)	(1,431)
Variable Costs from the Short-Term Market - MCP [2]	(643)	(272)	(970)	(792)
Short-Term Energy - PLD and MRE [3]	(76)	(56)	(101)	37
Agreements based on physical assurance quotas	(420)	(429)	(1,268)	(1,349)
Energy acquired from a bilateral agreement [4]	(382)	(283)	(1,039)	(837)
Itaipu energy	(212)	(216)	(595)	(604)
Quotas from Angra I and Angra II Power Plants	(176)	(178)	(536)	(521)
Others	(114)	(127)	(340)	(379)
Subtotal	**(4,381)**	**(3,794)**	**(11,791)**	**(11,271)**
PIS and COFINS credits	406	392	1,176	1,187
Total	**(3,975)**	**(3,402)**	**(10,615)**	**(10,084)**
Transmission and distribution system usage charges				
Basic grid charges	(1,040)	(1,177)	(3,365)	(3,253)
Itaipu transport charges	(28)	(40)	(105)	(97)
Connection charges	(79)	(81)	(230)	(195)
Distribution systems use charges	(20)	(21)	(64)	(58)
System service charges - ESS	(103)	-	(180)	(12)
Reserve energy charges - EER	(313)	(295)	(916)	(978)
Other charges	2	2	8	7
Subtotal	**(1,581)**	**(1,612)**	**(4,852)**	**(4,586)**
PIS and COFINS credits	146	144	445	411
Total	**(1,435)**	**(1,468)**	**(4,407)**	**(4,175)**
Total energy costs	**(5,410)**	**(4,870)**	**(15,022)**	**(14,259)**

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

(1) 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 and August, 2024;

(2) The variation is due to average PLD increase in the period from January to September of 2023 (70,03 R$/MWh) to the same period of 2024 (90,10 R$/MWh), reflecting in hydrological risk and availability cost (virtual condominium);

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

(4) The increase is due to the tariff readjustment (R$/MWh) of the generator as of April, 2024 and the ending of Termopernambuco's contract in May, 2024.

(5) Cost increase with System Service Charges - ESS, due to operational restrictions, which occasioned the increase of thermal dispatch for charge elevation treatment, influenced by temperature peaks, and high-end services.

(Amounts expressed in millions of Reais)

8. CONSTRUCTION COSTS

				Consolidated
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Material	(1,272)	(839)	(3,040)	(2,802)
Third-party services	(1,027)	(815)	(2,839)	(2,555)
Personnel	(155)	(166)	(462)	(464)
Interest on construction in progress	(18)	(17)	(55)	(45)
Others	(84)	(87)	(414)	(257)
Special obligations	68	41	160	158
Total	**(2,488)**	**(1,883)**	**(6,650)**	**(5,965)**
Construction cost of the concession's infrastructure				
Distributors	(1,270)	(1,115)	(3,667)	(3,580)
Transmissors	(1,218)	(768)	(2,983)	(2,385)

9. OPERATING COSTS AND OPERATING EXPENSES

								Consolidated
	Three-month period ended				Three-month period ended			
	09/30/2024				09/30/2023			
	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	(326)	(45)	(194)	**(565)**	(323)	(22)	(200)	**(545)**
Management	-	-	(27)	**(27)**	-	-	(25)	**(25)**
Third party services	(304)	(29)	(167)	**(500)**	(244)	(65)	(176)	**(485)**
Photovoltaic operations	(3)	-	-	**(3)**	(2)	-	-	**(2)**
Depreciation and amortization (1)	(610)	(1)	(90)	**(701)**	(551)	(1)	(97)	**(649)**
Fuel for energy production	(13)	-	-	**(13)**	(120)	-	-	**(120)**
Provision for judicial lawsuits	-	-	(43)	**(43)**	-	-	(43)	**(43)**
Taxes	(1)	-	(2)	**(3)**	(1)	-	(4)	**(5)**
Other revenues and expenses, net	(74)	(4)	(22)	**(100)**	(59)	(2)	(40)	**(101)**
Total	**(1,331)**	**(79)**	**(545)**	**(1,955)**	**(1,300)**	**(90)**	**(585)**	**(1,975)**

(1) On three-month period ended September 30, 2024, the gross depreciation and amortization of PIS/COFINS credits was R$ 709 (and on three-month period ended September 30, 2023, was R$ 636)

(Amounts expressed in millions of Reais)

								Consolidated
				Nine-month period ended 09/30/2024				Nine-month period ended 09/30/2023
	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	(987)	(97)	(598)	**(1,682)**	(927)	(61)	(612)	**(1,600)**
Management	-	-	(80)	**(80)**	-	-	(76)	**(76)**
Third party services	(902)	(89)	(513)	**(1,504)**	(700)	(196)	(523)	**(1,419)**
Photovoltaic operations	(7)	-	-	**(7)**	(9)	-	-	**(9)**
Depreciation and amortization [1]	(1,836)	(2)	(243)	**(2,081)**	(1,608)	(3)	(273)	**(1,884)**
Fuel for energy production	(181)	-	-	**(181)**	(360)	-	-	**(360)**
Provision for judicial lawsuits	-	-	(136)	**(136)**	-	-	(126)	**(126)**
Taxes	(2)	-	(30)	**(32)**	(3)	-	(34)	**(37)**
Other revenues and expenses, net	(221)	(9)	(52)	**(282)**	(219)	9	(78)	**(288)**
Total	**(4,136)**	**(197)**	**(1,652)**	**(5,985)**	**(3,826)**	**(251)**	**(1,722)**	**(5,799)**

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

10. FINANCIAL RESULT

				Consolidated
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Financial result				
Income from financial applications	238	237	661	635
(-) Taxes on financial income	(26)	(23)	(72)	(62)
Interest and charges for accounts receivable and other receivables	92	94	261	253
Judicial deposits monetary variation	10	21	26	62
Monetary variation on sectoral financial assets	(1)	-	-	-
Post-employment and other benefits	1	2	1	2
Other financial income	10	23	39	68
	324	**354**	**916**	**958**
Financial expenses				
Charges on debt instruments	(1,068)	(909)	(3,235)	(3,114)
Post-employment and other benefits	(24)	(29)	(72)	(72)
Update of sectoral financial liability	(25)	(59)	(109)	(90)
Monetary variation on provision for losses on lawsuits	(38)	(42)	(142)	(164)
IOF	(10)	(8)	(10)	(8)
Other financial expenses	(74)	(81)	(234)	(249)
	(1,239)	**(1,128)**	**(3,802)**	**(3,697)**
Other financial result, net				
Losses on foreign exchange rate variation and fair value adjustments - Debt	(646)	(438)	(2,158)	(769)
Gain on foreign exchange rate variation and fair value adjustments - Debt	599	52	748	1,569
Losses on derivative financial instruments (note 20.3.b)	(649)	(551)	(1,347)	(2,973)
Gain on derivative financial instruments (note 20.3.b)	483	597	2,047	1,192
Losses on foreign exchange rate variation and monetary	(69)	(104)	(230)	(339)
Gain on foreign exchange rate variation and monetary	62	105	211	353
	(220)	**(339)**	**(729)**	**(967)**
Financial result, net	**(1,135)**	**(1,113)**	**(3,615)**	**(3,706)**

(Amounts expressed in millions of Reais)

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 period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Income before taxes	**1,127**	**1,460**	**3,744**	**3,914**
Nominal income taxes rate - 34%	**(385)**	**(497)**	**(1,274)**	**(1,331)**
Adjustments to income tax calculation:				
Tax benefit on interest on own capital	(6)	(10)	65	124
Tax benefit	70	77	285	421
Difference on income taxes calculated based on assumed profit	30	60	56	96
Additions (reversals) to non-recognized tax loss carry forwards	32	479	6	352
Other permanent additions (reversals)	(21)	(11)	(60)	(38)
Income taxes	**(280)**	**98**	**(922)**	**(376)**
Effective income taxes rates	**25%**	**-7%**	**25%**	**10%**
Current	(166)	(205)	(520)	(313)
Deferred	(114)	303	(402)	(63)

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
	09/30/2024	12/31/2023
Tax loss (includes negative base)	**787**	**673**
Added value and provision for maintaining the integrity of shareholders' equity	**255**	**309**
Temporary differences:		
Added value linked to property, plant and equipment, and intangible assets / Business combination	(581)	(613)
Post-employment benefit obligations	349	375
Provision for legal proceedings	400	403
Estimated credit losses - Accounts receivable	343	337
Right to use the overtaking revenue concession	84	88
Fair value of indemnified financial assets	(2,724)	(2,406)
Debt interest capitalization	(139)	(138)
Construction margin and compensation of the contract asset	(439)	(222)
Others	232	208
Total	**(1,433)**	**(986)**
Non-current asset	916	885
Non-current liability	(2,349)	(1,871)

(Amounts expressed in millions of Reais)

The variations in deferred taxes are as follows:

	Consolidated	
	Asset	Liability
Balance as of December 31, 2023	**885**	**(1,871)**
Effects recognized on income	38	(440)
Effects recognized on other comprehensive income	(7)	(38)
Balance as of September 30, 2024	**916**	**(2,349)**
Balance as of December 31, 2022	**611**	**(1,524)**
Business combination	-	(694)
Effects recognized on income	254	(317)
Effects recognized on other comprehensive income	85	64
Transfers between assets and liabilities	(48)	48
Reclassification to liabilities directly associated to non-current assets held for sale	-	615
Balance as of September 30, 2023	**902**	**(1,808)**

11.1.3 Uncertainties about the treatment of Income taxes

On September 30, 2024 and December 31, 2023, the Company had R$ 23 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 September 30, 2024, and December 31, 2023, the Company has the amount of R$ 4,300 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 nº 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
	09/30/2024	09/30/2023
Opening balance	**3,348**	**4,586**
Monetary update	172	275
Compensation	(501)	(1,160)
Closing balance	**3,019**	**3,701**
Current asset	690	1,500
Non-current asset	2,329	2,201

(Amounts expressed in millions of Reais)

12. CASH AND CASH EQUIVALENTS

	Consolidated		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and demand bank deposits	277	441	-	1
Bank Deposit Certificate (“*CDB*”)	3,327	2,656	998	876
Investment funds	4,114	4,351	394	268
Total	**7,718**	**7,448**	**1,392**	**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 September 30, 2024, is 99.93% of the CDI (100.49% on December 31, 2023).

The portfolio of financial investments, on September 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 Company	
Exclusive funds	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Repo operations	4,114	4,351	394	268
Total	**4,114**	**4,351**	**394**	**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
			09/30/2024			12/31/2023
	Receivable	Expected credit loss	Accounts receivable, net	Receivable	Expected credit loss	Accounts receivable, net
Energy supply (note 13.1)	9,302	(2,350)	6,952	9,383	(2,124)	7,259
Commercialization of energy at CCEE	123	-	123	132	-	132
Distribution grid availability	1,204	(6)	1,198	1,163	(5)	1,158
Government Grants and subsidies	1,134	-	1,134	638	-	638
Other receivables	545	(156)	389	576	(115)	461
Total	**12,308**	**(2,512)**	**9,796**	**11,892**	**(2,244)**	**9,648**
Current asset	-	-	**9,329**	-	-	**9,266**
Non-current asset	-	-	**467**	-	-	**382**

(Amounts expressed in millions of Reais)

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
		09/30/2024		12/31/2023
	Receivable	Expected credit loss	Receivable	Expected credit loss
Residential	3,510	(1,381)	3,471	(1,221)
Commercial	1,384	(442)	1,041	(398)
Industrial	847	(236)	1,086	(238)
Rural	596	(189)	564	(173)
Government	501	(19)	523	(21)
Public lighting	353	(20)	339	(18)
Public service	349	(7)	358	(7)
Unbilled services	1,762	(56)	2,001	(48)
Total	**9,302**	**(2,350)**	**9,383**	**(2,124)**

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

				Consolidated
		09/30/2024		12/31/2023
	Receivable	Expected credit loss	Receivable	Expected credit loss
Due receivables	4,174	(145)	4,468	(121)
Overdue receivables:				
Between 1 and 90 days	1,492	(98)	1,689	(103)
Between 91 and 180 days	363	(108)	347	(101)
Between 181 and 360 days	593	(223)	602	(261)
After 361 days	2,680	(1776)	2,277	(1,538)
Total	**9,302**	**(2,350)**	**9,383**	**(2,124)**

13.2 Variation of the expected credit losses - ECL

		Consolidated
	09/30/2024	09/30/2023
Opening balance	**(2,244)**	**(1,831)**
Recognized effect in profit or loss for the period	(420)	(489)
Effective write-off of uncollectible receivables	152	134
Closing balance	**(2,512)**	**(2,186)**

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.

(Amounts expressed in millions of Reais)

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

						Consolidated
			09/30/2024			12/31/2023
	Rights	Obligations	Net effect	Rights	Obligations	Net effect
CVA and Neutrality						
Energy	219	(1,032)	**(813)**	137	(1,360)	**(1,223)**
System Service Charges - ESS (note 6.3)	359	-	**359**	282	(298)	**(16)**
Energy Development Account - CDE	108	(1)	**107**	62	(1)	**61**
Tariff on Use of Transmission Network - TUST	446	(10)	**436**	678	(5)	**673**
Others	33	(328)	**(295)**	70	(204)	**(134)**
Financial Components and subsidies						
Over contracting pass-through [(1)]	1,081	(481)	**600**	1,544	(240)	**1,304**
Hydrological Risks	-	(995)	**(995)**	-	(930)	**(930)**
Demand's Overtaking / Surplus	31	(879)	**(848)**	14	(576)	**(562)**
Readjustment deferral	235	(219)	**16**	330	(308)	**22**
Eletrobras moderateness CDE	-	(147)	**(147)**	4	(262)	**(258)**
PIS/COFINS credits over ICMS [(2)]	143	(332)	**(189)**	832	(1,185)	**(353)**
Water Scarcity Flag [(3)]	-	-		348	-	**348**
Others	90	(103)	**(13)**	95	(60)	**35**
Total	**2,745**	**(4,527)**	**(1,782)**	**4,396**	**(5,429)**	**(1,033)**
Values Homologated by ANEEL	1,690	(1,959)	**(269)**	1,945	(2,520)	**(575)**
Values to be Homologated by ANEEL	1,055	(2,568)	**(1,513)**	2,451	(2,909)	**(458)**
Total	**2,745**	**(4,527)**	**(1,782)**	**4,396**	**(5,429)**	**(1,033)**
Current Assets			**206**			**324**
Non-current Assets			**36**			**-**
Current Liabilities			**(843)**			**(430)**
Non-current Liabilities			**(1,181)**			**(927)**

(1) On September 30, 2024, the Company determined an asset of R$ 600, 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.

(Amounts expressed in millions of Reais)

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
	09/30/2024	09/30/2023
Opening balance	**28,113**	**23,493**
Write-offs	(61)	(32)
Reversals	-	4
Transfers - contract asset (1)	2,537	2,414
Transfers - intangible asset	6	2
Transfers - Others	-	59
Fair value adjustments (2)	922	977
Closing balance	**31,517**	**26,917**

(1) Transfer of the construction or improvement services asset, classified as contract assets during the construction period;

(2) 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).

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:

						Consolidated
			09/30/2024			12/31/2023
	Transmission	Distribution	Total	Transmission	Distribution	Total
Current	740	-	**740**	688	-	**688**
Non-current	12,440	4,524	**16,964**	8,422	4,043	**12,465**
Total	**13,180**	**4,524**	**17,704**	**9,110**	**4,043**	**13,153**
Concluded	8,342	-	**8,342**	607	-	**607**
On going	4,838	4,524	**9,362**	8,503	4,043	**12,546**

These assets had the following variations in the period:

			Consolidated
	Transmission	Distribution	Total
Balance as of December 31, 2023	**9,110**	**4,043**	**13,153**
Additions (1)	3,470	3,627	**7,097**
Write-offs	-	(20)	**(20)**
Transfers -intangible in service (1)	-	(707)	**(707)**
Transfers - Financial assets (1)	-	(2,537)	**(2,537)**
Transfers - Others	-	118	**118**
Contract asset amortization	(232)	-	**(232)**
Monetary update	871	-	**871**
Reclassification to non-current asset held for sale (note 16.3)	(39)	-	**(39)**
Balance as of September 30, 2024	**13,180**	**4,524**	**17,704**
Cost	13,180	4,944	**18,124**
Special obligations	-	(420)	**(420)**

(Amounts expressed in millions of Reais)

	Transmission	Distribution	Consolidated Total
Balance as of December 31, 2022	**12,389**	**4,306**	**16,695**
Additions [1]	1,683	3,606	5,289
Write-offs	-	(22)	(22)
Transfers -intangible in service [1]	-	(1,120)	(1,120)
Transfers - Financial assets [1]	-	(2,414)	(2,414)
Transfers - Others	-	(18)	(18)
Contract asset amortization	(388)	-	(388)
Monetary update	921	-	921
Deconsolidation of the divested transmission assets	(5,204)	-	(5,204)
Balance as of September 30, 2023	**9,401**	**4,338**	**13,739**
Cost	9,401	4,763	**14,164**
Special obligations	-	(425)	**(425)**

(1) 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	-	**1**	1,727	**1,728**
Capital reduction	(93)	-	**(93)**	-	**(93)**
Reclassification to asset held for sale (note 16.3)	-	-	**-**	(37)	**(37)**
Equity in income (losses) of subsidiaries in other comprehensive income	-	-	**-**	87	**87**
Declared dividends and interest on capital	(49)	-	**(49)**	(3,046)	**(3,095)**
Others	-	-	**-**	(22)	**(22)**
Equity in income (losses)	**104**	**(72)**	**32**	**3,028**	**3,060**
Equity in income (losses) of subsidiaries in profit or loss	104	(72)	**32**	3,182	**3,214**
Amortization of added value	-	-	**-**	(154)	**(154)**
Fair value/recoverable value adjustment - impairment	**-**	**82**	**82**	**(41)**	**41**
Reversal of the recoverable value (Impairment) (note 3)	-	82	**82**	-	**82**
Fair value adjustment - Assets held for sale	-	-	**-**	(41)	**(41)**
Balance as of September 30, 2024	**1,091**	**866**	**1,957**	**33,275**	**35,232**
Balance as of December 31, 2022 [1]	**299**	**857**	**1,156**	**29,128**	**30,284**
Capital increase	27	-	**27**	1,109	**1,136**
Fair value of the transmission assets	1,111	-	**1,111**	(2,222)	**(1,111)**
Equity effect from the consolidation of EAPSA	(343)	-	**(343)**	1,146	**803**
Equity in income (losses) of subsidiaries in other comprehensive income	-	-	**-**	(282)	**(282)**
Declared dividends and interest on capital	-	-	**-**	(2,542)	**(2,542)**
Others	2	-	**2**	(10)	**(8)**
Equity in income (losses)	**44**	**(50)**	**(6)**	**2,604**	**2,598**
Equity in income (losses) of subsidiaries in profit or loss	44	(50)	**(6)**	2,726	**2,720**
Amortization of added value	-	-	**-**	(122)	**(122)**
Fair value/recoverable value adjustment - impairment	**-**	**-**	**-**	**1,283**	**1,342**
Divestiture effect of equity interest of transmission assets	-	-	**-**	(193)	**(193)**
Effects of assets exchange	-	-	**-**	1,503	**1,503**
Fair value adjustment - Assets held for sale	-	-	**-**	(27)	**(27)**
Reversal of the recoverable value (Impairment) (note 3)	-	59	**59**	-	**59**
Balance as of September 30, 2023	**1,140**	**866**	**2,006**	**30,214**	**32,220**

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

(Amounts expressed in millions of Reais)

16.2 Breakdown by investment class

Additional information regarding the main investees are as follows:

	Segment	Interest and voting capital	Balance of investments		Result of interest		Dividends and interest on own capital received	
			09/30/2024	12/31/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Subsidiaries								
Wholly owned subsidiaries)	Networks	100.00%	12,456	11,839	678	15	414	451
	Liberalized	100.00%	1,648	1,516	164	379	14	327
	Renewable	100.00%	9,923	8,462	427	349	351	88
	Others	100.00%	9	9	(1)	-	-	-
Other subsidiaries								
Neoenergia Coelba	Networks	98.98%	6,938	6,445	1,167	1,256	-	502
Neoenergia Elektro	Networks	99.68%	2,430	3,440	717	686	1,742	361
Afluente T	Networks	90.18%	223	229	21	26	-	15
			33,627	**31,940**	**3,173**	**2,711**	**2,521**	**1,744**
Associates and joint ventures								
Neoenergia Transmissão	Networks	50.00%	1,090	1,128	104	-	57	-
Carbon 2 Nature	Liberalized		1	-	-	-	-	-
Norte Energia	Renewable	10.00%	796	795	(82)	(59)	-	-
EAPSA (1)	Renewable	100.00%	-	-	-	44	-	15
Energética Corumbá III	Renewable	25.00%	70	61	10	9	3	-
			1,957	**1,984**	**32**	**(6)**	**60**	**15**
Shareholder's transactions			(352)	(361)	9	15	-	-
Total			**35,232**	**33,563**	**3,214**	**2,720**	**2,581**	**1,759**

(1) On August 21, 2024, the Company acquired 6.37% of the Neoenergia Cosern shares through Public Offer of Shares, owning 100% of the shares of the subsidiary.

(2) On September 26, 2023, with the transaction's conclusion the Company has 100% of the EAPSA's shares.

(Amounts expressed in millions of Reais)

16.3 Non-current assets held for sale

	Consolidated		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Non-current assets held for sale				
Neoenergia Itabapoana	1,029	1,048	303	266
	1,029	**1,048**	**303**	**266**
Liabilities directly associated to non-current assets held for sale				
Neoenergia Itabapoana	726	782	-	-
	726	**782**	**-**	**-**
Total	**303**	**266**	**303**	**266**

(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	-	-	-	109	**119**
Capitalized costs (1)	-	-	-	-	10	**10**
Write-offs	-	-	-	(2)	-	**(2)**
Depreciation	(178)	(109)	(58)	(9)	-	**(354)**
Transfers between classes	52	50	(5)	34	(131)	**-**
Transfers - other assets	(6)	-	(1)	1	(19)	**(25)**
Balance as of September 30, 2024	**6,413**	**3,413**	**1,706**	**84**	**619**	**12,235**
Cost	7,638	4,883	2,215	133	619	**15,488**
Accumulated depreciation	(1,225)	(1,470)	(509)	(49)	-	**(3,253)**
Balance as of December 31, 2022	**5,204**	**2,216**	**1,957**	**57**	**1,412**	**10,846**
Business combination	-	1,294	69	-	9	**1,372**
Addition	10	-	-	-	427	**437**
Capitalized costs (1)	-	-	-	-	22	**22**
Write-offs	-	(1)	-	-	(7)	**(8)**
Depreciation	(189)	(77)	(27)	(8)	-	**(301)**
Transfers between classes	1,288	77	(234)	24	(1,155)	**-**
Transfers - other assets	-	-	-	-	(9)	**(9)**
Deconsolidation of the divested transmission assets	-	-	4	(15)	(4)	**(15)**
Balance as of September 30, 2023	**6,313**	**3,509**	**1,769**	**58**	**695**	**12,344**
Cost	7,307	4,835	2,203	99	695	**15,139**
Accumulated depreciation	(994)	(1,326)	(434)	(41)	-	**(2,795)**

(1) 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.

17.1 Accounting policy and critical judgments

a) Estimates and critical judgments

On July 1st, 2024, subsidiary Termopernambuco changed the depreciation method aplication of its turbines, rotors and thermal parts (great components) from straight-line to units of production. Those equipments combined, until the referred date, represents the net asset of R$ 456, which means almost 13% of the items classified as “Hydroelectric Power and Combined Cycle Plants”, and has its physical and operational attrition linked to gas combustion and the respective conversion of this gas flow into electric energy.

This depreciation method change is necessary due to the new economic and operational scenario of the Company, where the turbines will be less triggered and the projection of its operational use will not be linear. Therefore, is more likely to base the depreciation method using the effectivly operation hours, reflecting in a most precise way the equipments’ book value over time. The projection of the operational use reflects the perspective of power plant drive in long-term, in order to attend the new Contract of Capacity Reserve, according to informations of the Planning and Energetic Development Department, bound by Ministry of Energy and validated by Company’s board.

As a consequence of this change, the Board waits that the units of production depreciation method, compaired to straight-line method previously applied, will generate an prospective reduction on the depreciation expenses, which is non-material to Neoenergia’s consolidated.

(Amounts expressed in millions of Reais)

18. INTANGIBLE ASSETS

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

						Consolidated
	Goodwill	Concession	Software	Others	Assets under construction	Total
Amortization rate p.a.	-	2.34% - 6.25%	6.25% - 20%	2.35% - 100%	-	
Balance as of December 31, 2023	**1,360**	**12,452**	**20**	**26**	**41**	**13,899**
Additions	-	-	-	-	10	**10**
Write-offs	-	(62)	-	-	-	**(62)**
Amortization	-	(1,698)	(6)	(5)	-	**(1,709)**
Transfers between classes	-	-	-	-	-	**-**
Transfers - Intangible	-	-	12	2	(14)	**-**
Transfers - Financial asset (1)	-	(6)	-	-	-	**(6)**
Transfers - Contract asset (2)	-	707	-	-	-	**707**
Transfers - Other assets	-	3	-	-	(8)	**(5)**
Balance as of September 30, 2024	**1,360**	**11,396**	**26**	**23**	**29**	**12,834**
Cost	1,360	34,975	54	42	29	**36,460**
Accumulated depreciation	-	(22,159)	(28)	(19)	-	**(22,206)**
Special obligation	-	(1,420)	-	-	-	**(1,420)**
Balance as of December 31, 2022	**671**	**11,881**	**16**	**14**	**24**	**12,606**
Business combination	672	1,225	-	1	1	**1,899**
Additions	-	-	-	-	18	**18**
Write-offs	-	(51)	-	-	-	**(51)**
Amortization	-	(1,521)	(9)	(4)	-	**(1,534)**
Transfers between classes	-	3	8	5	(16)	**-**
Transfers - Financial asset (1)	-	(2)	-	-	-	**(2)**
Transfers - Contract asset (2)	-	1,120	-	-	-	**1,120**
Transfers - Other assets	-	5	-	(2)	-	**3**
Balance as of September 30, 2023	**1,343**	**12,660**	**15**	**14**	**27**	**14,059**
Cost	1,343	34,222	36	25	27	**35,653**
Accumulated depreciation	-	(19,952)	(21)	(11)	-	**(19,984)**
Special obligation	-	(1,610)	-	-	-	**(1,610)**

(1) 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.

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

(Amounts expressed in millions of Reais)

19. SUPPLIERS, ACCOUNTS PAYABLE TO CONTRACTORS AND AGREEMENT CONTRACTS

	Consolidated	
	09/30/2024	12/31/2023
Energy	1,928	1,880
Network usage charges	590	642
Materials and services	1,595	1,957
Free energy	194	185
Total	**4,307**	**4,664**
Current	4,113	4,483
Non-current	194	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	
	Nine-month period ended	
	09/30/2024	09/30/2023
Platform - *Antecipa Fácil*	276	12
Agreement contract	-	434
Total	**276**	**446**
Cash flow from operating activities	151	384
Cash flow from investing activities	125	62

(Amounts expressed in millions of Reais)

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

	Consolidated	
	09/30/2024	12/31/2023
Platform - *Antecipa Fácil*	36	125
Total Current	**36**	**125**
Average payment period	67 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		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Bank loans and financings	7,428	8,902	-	-
Development agencies	18,167	17,255	3,249	2,876
Capital market	25,135	19,726	1,605	1,624
Loans and financings [1]	**50,730**	**45,883**	**4,854**	**4,500**
Derivative financial instruments (note 20.3)	(177)	1,298	381	736
Cash and cash equivalents (note 12)	(7,718)	(7,448)	(1,392)	(1,145)
Marketable securities	(658)	(587)	(118)	(109)
Net debt	**42,177**	**39,146**	**3,725**	**3,982**

(1) 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.

(Amounts expressed in millions of Reais)

a) Balance of contracts by currency and interest rate modality

	Consolidated		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Denominated in R$	**38,770**	**33,103**	**1,629**	**1,652**
Floating interest rates	38,753	33,078	1,629	1,652
Fixed interest rates	17	25	-	-
Denominated in US$	**9,042**	**9,504**	**3,255**	**2,883**
Floating interest rates	1,255	1,257	552	500
Fixed interest rates	7,787	8,247	2,703	2,383
Denominated in other currencies	**3,466**	**3,688**	**-**	**-**
Fixed interest rates	3,466	3,688	-	-
	51,278	**46,295**	**4,884**	**4,535**
Collateral deposits	(150)	(115)	-	-
Transaction costs	(398)	(297)	(30)	(35)
	50,730	**45,883**	**4,854**	**4,500**
Current liabilities	8,728	8,951	229	216
Non-current liabilities	42,002	36,932	4,625	4,284

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

	Consolidated		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Average cost in % of CDI (1)	95.7%	89.4%	84.8%	79.1%
Average cost in fixed interest rates	10.6%	11.8%	9.40%	10.4%
Debt balance	50,730	45,883	4,854	4,500
Derivative financial instruments	(177)	1,298	381	736
Total debt, net of derivatives	**50,553**	**47,181**	**5,235**	**5,236**

(1) 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 (1)	Interest (1)	Derivative instruments	Total
2024	1,947	1,111	(17)	3,041
2025	6,532	3,461	136	10,129
2026	6,028	3,463	104	9,595
2027	7,013	2,892	(159)	9,746
2028	7,340	2,379	(57)	9,662
Between 2029 and 2033	19,536	5,146	(987)	23,695
Between 2034 and 2038	5,438	2,027	(275)	7,190
2039 onwards	3,809	657	-	4,466
Total	**57,643**	**21,136**	**(1,255)**	**77,524**

(1) 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 September 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 September 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	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023

(Amounts expressed in millions of Reais)

Opening balance	**45,883**	**43,503**	**4,500**	**4,601**
Effect in the cash flow:				
Fund raisings	9,799	8,546	-	475
Principal's amortization	(7,174)	(4,909)	(59)	(607)
Borrowing costs	(143)	(85)	-	(3)
Debt charges paid	(2,218)	(1,960)	(149)	(180)
Application (redemption) of collateral deposits	(35)	(27)	-	-
Non-cash effect:				
Charges incurred	3,254	3,131	200	234
Exchange rate variation	1,411	(791)	362	(73)
Fair value adjustments	(1)	(9)	-	-
Addition due to business combination	-	121	-	-
Deconsolidation effect of the divested transmission assets	-	(2,021)	-	-
Reclassification to liabilities directly associated to non-current assets held for sale (note 16.3)	(46)	-	-	-
Closing balance	**50,730**	**45,499**	**4,854**	**4,447**

During the nine-month period ended September 30, 2024, the Group raised R$ 9,799, being: (i) R$ 1,300 through bank loans and financing in foreign currency, in addition to contracts of foreign exchange swaps; (ii) R$ 7,549 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$	12/30/2026	5,892	2,789
			5,892	**2,789**

The average cost to maintain these credit lines, on September 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 September 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 September 30, 2024, and December 31, 2023. Below are the main parameters and standard estimated measurements.

	Inferior contract limits (1)	**Measurement (2) in 06.30.2024**	**Measurement (2) in 12.31.2023**
Consolidated Neoenergia:			
Net debt ÷ EBITDA (*)	≤ 4.0	3.43	3.17
EBITDA ÷ Financial result (*)	≥ 2.0	2.59	2.55

(*) 12-month cumulated period.

(1) 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.

(2) 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.

(Amounts expressed in millions of Reais)

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		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Loans and financing - hedging instruments:				
Exchange rate risk (NDF, options and other derivatives)	(7)	(18)	(6)	(14)
Currency swap- US$ vs R$	154	(852)	(375)	(722)
Currency swap - Other currencies vs R$	(27)	(462)	-	-
Interest rate swap - R$	42	42	-	-
Other transactions - hedging instruments:				
Exchange rate risk - Goods and services	15	(8)	-	-
Net exposure	**177**	**(1.298)**	**(381)**	**(736)**
Current asset	577	284	-	-
Non-current asset	426	347	87	5
Current Liability	(248)	(610)	(158)	(110)
Non-current Liability	(578)	(1.319)	(310)	(631)

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

	Consolidated		Parent Company	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Derivatives not designated for hedge accounting				
Loans and financing hedging	6	7	-	-
Other transactions hedging	12	(4)	-	-
Derivatives designated for hedge accounting - cash flow				
Loans and financing hedging	(201)	(1,613)	(381)	(736)
Other transactions hedging	3	(4)	-	-
Derivatives designated for hedge accounting - fair value				
Loans and financing hedging	357	316	-	-
	177	**(1,298)**	**(381)**	**(736)**

(Amounts expressed in millions of Reais)

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

						Consolidated
			09/30/2024			09/30/2023
	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	697	6	**703**	(1,781)	(23)	**(1,804)**
Gain (loss) recognized as Capex	-	(1)	**(1)**	-	-	**-**
Gain (loss) recognized in other comprehensive income	117	22	**139**	40	(7)	**33**
Financial settlement inflow (outflow)	641	(7)	**634**	1,027	31	**1,058**
Closing balance	**163**	**14**	**177**	**(997)**	**1**	**(996)**
Gain (loss) recognized in profit or loss						
Cost of operations	-	7	**7**	-	(20)	**(20)**
Financial income (expenses), net	696	-	**696**	(1,781)	(3)	**(1,784)**

						Parent Company
			09/30/2024			09/30/2023
	Loans and financing hedging	Other operations hedging	Total	Loans and financing hedging	Other operations hedging	Total
Opening balance	**(736)**	**-**	**(736)**	**(502)**	**(6)**	**(508)**
Gain (loss) recognized in profit or loss	176	7	**183**	(284)	(14)	**(298)**
Gain (loss) recognized in other comprehensive income	66	-	**66**	(45)	-	**(45)**
Financial settlement inflow (outflow)	113	(7)	**106**	119	21	**140**
Closing balance	**(381)**	**-**	**(381)**	**(712)**	**1**	**(711)**
Gain (loss) recognized in profit or loss						
Cost of operations	-	7	**7**	-	(20)	**(20)**
Financial income (expenses), net	176	-	**176**	(284)	6	**(278)**

21. PROVISIONS, OTHER OBLIGATIONS AND JUDICIAL DEPOSITS

		Consolidated
	09/30/2024	12/31/2023
Provision for judicial lawsuits (note 21.1. a)	1,955	1,696
Provision for environmental obligations	108	122
Provision for obligations to dismantle assets	192	175
Provision for reimbursement	265	194
Total	**2,520**	**2,187**
Current liability	562	378
Non-current liability	1,958	1,809

(Amounts expressed in millions of Reais)

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:

					Consolidated
	Civil	Labor	Tax	Regulatory	Total
Balance as of December 31, 2023	**1,038**	**501**	**123**	**34**	**1,696**
Additions and reversals, net	332	28	(1)	-	**359**
Payments	(176)	(103)	(1)	-	**(280)**
Monetary variation	138	39	3	2	**182**
Deconsolidation effect of the divested transmission assets	(2)	-	-	-	**(2)**
Balance as of September 30, 2024	**1,330**	**465**	**124**	**36**	**1,955**
Balance as of December 31, 2022	**944**	**490**	**125**	**79**	**1,638**
Additions and reversals, net	165	20	(2)	-	**183**
Payments	(138)	(54)	-	(1)	**(193)**
Monetary variation	122	46	1	3	**172**
Reclassification to liabilities directly associated to non-current assets held for sale	(40)	-	-	-	**(40)**
Balance as of September 30, 2023	**1,053**	**502**	**124**	**81**	**1,760**

For the semester ended September 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.

Subsidiary	Nature	Description	Amount
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.	234

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
	09/30/2024	12/31/2023
Civil	3,943	3,527
Labor	1,092	897
Tax	4,862	4,396
Regulatory	267	343
Total	**10,164**	**9,163**

(Amounts expressed in millions of Reais)

For the semester ended September 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 Pernambuco	Tax	Infraction Notice that discusses the billing of ICMS, referring to the periods of January and December 2022, due to exemption of Distribution System Usage Charges - *TUSD* of Micro and Mini Distributed Generation - *MMGD*	99
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 Cosern	Tax	Infraction Notice issued by Municipality of Jurucutu/RN nº 107/2024-2, due to the lack of payment of Authoryzed Public Services Fee, allowed and granted by the Union, over the years of 2023 e 2024	

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
	09/30/2024	12/31/2023
Civil	1,093	719
Labor	306	373
Tax	311	311
Others	45	45
Total	**1,755**	**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
	09/30/2024	12/31/2023
Labor obligations and PSP	573	643
Benefits - post-employment	1,070	1,142
Total	**1,643**	**1,785**
Non-current assets (1)	(17)	(22)
Current liabilities	673	854

(Amounts expressed in millions of Reais)

Non-current liabilities	987	953

(1) 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
				Defined 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	(215)	215	(11)	**(11)**	**(58)**
Contributions paid by participants	(1)	1	-	**-**	**-**
Contributions paid by the sponsor	-	17	-	**17**	**57**
Benefits paid by the plan	386	(385)	-	**1**	**-**
Resizing	238	(23)	(125)	**90**	**(31)**
Balance as of September 30, 2024	**(3,567)**	**3,730**	**(306)**	**(143)**	**(927)**
Surplus plans	(462)	659	(180)	**17**	**-**
Deficit plans	(3,105)	3,071	(126)	**(160)**	**(927)**
Balance as of December 31, 2022	**(3,726)**	**3,766**	**(198)**	**(158)**	**(729)**
Service cost	(2)	-	-	**(2)**	**(1)**
Interest effects	(256)	252	(11)	**(15)**	**(53)**
Contributions paid by participants	(4)	4	-	**-**	**-**
Contributions paid by the sponsor	-	38	-	**38**	**-**
Benefits paid by the plan	141	(140)	-	**1**	**49**
Resizing	(363)	52	40	**(271)**	**(233)**
Balance as of September 30, 2023	**(4,210)**	**3,972**	**(169)**	**(407)**	**(967)**
Surplus plans	(483)	680	(171)	26	-
Deficit plans	(3,727)	3,292	2	(433)	(967)

b) Amount recognized in the statement of income

						Consolidated
			09/30/2024			09/30/2023
	Defined benefit	Post-employment healthcare	Total	Defined benefit	Post-employment healthcare	Total
Service cost	2	7	**9**	(2)	(1)	**(3)**
Interest expense on liabilities	(225)	(58)	**(283)**	(265)	(53)	**(318)**
Interest income from assets	214	-	**214**	250	-	**250**
Total	**(9)**	**(51)**	**(60)**	**(17)**	**(54)**	**(71)**

(Amounts expressed in millions of Reais)

c) Amount recognized in the statement of comprehensive income

	Consolidated					
	09/30/2024			09/30/2023		
	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	(31)	**207**	(364)	(232)	**(596)**
Ceiling effect of the assets/onerous liability	(125)	-	**(125)**	(2)	-	**(2)**
Plan's return on assets (except for interest income)	(23)	-	**(23)**	94	-	**94**
Gross effect	**90**	**(31)**	**59**	**(272)**	**(232)**	**(504)**
Income taxes	(31)	11	**(20)**	94	78	**172**
Net effect on other comprehensive income	**59**	**(20)**	**39**	**(178)**	**(154)**	**(332)**
Closing balance	**27**	**(380)**	**(353)**	**(148)**	**(370)**	**(518)**

d) Amounts recognized in the statement of financial position

	Consolidated			
	09/30/2024		12/31/2023	
	Defined benefit	Post- employment	Defined benefit	Post- employmen
Present value of actuarial obligations	(3,567)	(927)	(3,975)	(902)
Assets' fair value	3,730	-	3,905	-
Asset's limit effect (cap limit)	(306)	-	(170)	-
Total net liability (asset)	**(143)**	**(927)**	**(240)**	**(902)**
Non-current assets	17	-	21	-
Current liabilities	(25)	(75)	(42)	(132)
Non-current liabilities	(135)	(852)	(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:

	09/30/2024						
	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

(Amounts expressed in millions of Reais)

							12/31/2023
	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

(Amounts expressed in millions of Reais)

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

						09/30/2024						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.

(Amounts expressed in millions of Reais)

23. SHAREHOLDERS' EQUITY

23.1 Share capital

On September 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.

			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	195,071,282	16.07%	2,719
Advisors and directors	1,056,180	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:

				Attributed to shareholders of Neoenergia S/A
				Consolidated
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Net income for the period	841	1,545	2,783	3,488
Weighted average number of the outstanding shares	1,214	1,214	1,214	1,214
Basic and diluted earnings per share	**0.69**	**1.27**	**2.29**	**2.87**

				Attributed to shareholders of Neoenergia S/A
				Parent Company
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Net income for the period	841	1,547	2,784	3,490
Weighted average number of the outstanding shares	1,214	1,214	1,214	1,214
Basic and diluted earnings per share	**0.69**	**1.27**	**2.29**	**2.87**

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:

(Amounts expressed in millions of Reais)

24.1 Outstanding balance with related parties

								Consolidated
				09/30/2024				12/31/2023
	Joint ventures	Associates	Shareholders and others	Total	Joint ventures	Associates	Shareholders and others	Total
Assets								
Accounts receivable and others	3	5	-	**8**	7	2	-	**9**
Dividends and interest on own capital (receivable)	3	-	-	**3**	26	35	-	**61**
Other assets	-	-	24	**24**	-	-	40	**40**
	6	**5**	**24**	**35**	**33**	**37**	**40**	**110**
Liabilities								
Suppliers and accounts payable	9	152	139	**300**	8	145	166	**319**
Dividends and interest on own capital (payable)	-	-	965	**965**	-	-	773	**773**
Other liabilities	-	-	5	**5**	-	-	2	**2**
	9	**152**	**1,109**	**1,270**	**8**	**145**	**941**	**1,094**

								Parent Company
				09/30/2024				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	1,115	3	-	**1,118**	647	22	-	**669**
Other assets	481	-	-	**481**	76	-	-	**76**
	1,596	**3**	**-**	**1,599**	**723**	**22**	**-**	**745**
Liabilities								
Suppliers and accounts payable	-	-	122	**122**	-	-	144	**144**
Dividends and interest on own capital (payable)	-	-	937	**937**	-	-	753	**753**
Other liabilities	149	-	-	**149**	124	-	-	**124**
	149	**-**	**1,059**	**1,208**	**124**	**-**	**897**	**1,021**

(Amounts expressed in millions of Reais)

24.2 Transactions with related parties

								Consolidated
				09/30/2024				12/31/2023
	Joint ventures	Associates	Shareholders and others	Total	Joint ventures	Associates	Shareholders and others	Total
Profit (loss) for the period								
Operating revenue, net	26	21	-	**47**	9	16	-	**25**
Service costs	(176)	(2,900)	(15)	**(3,091)**	(63)	(847)	(2)	**(912)**
General and administrative expenses	-	-	(177)	**(177)**	4	-	(167)	**(163)**
Financial income (expenses), net	-	-	-	**-**	4	-	(1)	**3**
	(150)	**(2,879)**	**(192)**	**(3,221)**	**(46)**	**(831)**	**(170)**	**(1,047)**

								Parent Company
				09/30/2024				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	4	-	-	**4**	2	-	-	**2**
General and administrative expenses	(1)	-	(122)	**(123)**	-	-	(112)	**(112)**
Financial income (expenses), net	270	-	-	**270**	248	4	-	**252**
	273	**-**	**(122)**	**151**	**250**	**4**	**(112)**	**142**

(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-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Wages and recurring benefits	15	16	42	44
Short-term variable compensation	5	5	16	16
Long-term benefits	6	3	19	12
Total	**26**	**24**	**77**	**72**

				Parent Company
	Three-month period ended		Nine-month period ended	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Wages and recurring benefits	11	11	32	27
Short-term variable compensation	4	4	12	12
Long-term benefits	5	3	15	12
Total	**20**	**18**	**59**	**51**

24.4 Granted financial guarantees

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 September 30, 2024, the total amount of financial guarantees granted by the Company to certain joint ventures and subsidiaries totaled R$ 4,079.

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:

						Consolidated
			09/30/2024			12/31/2023
	AC	FVOCI	FVPL	AC	FVOCI	FVPL
Financial assets						
Cash and cash equivalents	3,604	-	4,114	3,097	-	4,351
Securities and marketable securities	160	-	498	149	-	438
Trade and other receivables	12,308	-	-	11,892	-	-
Derivative financial instruments	-	637	366	-	309	322
Sectoral financial assets (Portion A and others)	242	-	-	324	-	-
Public service concession (financial asset)	-	-	31,517	-	-	28,113
Other assets	217	-	-	203	-	-
	16,531	**637**	**36,495**	**15,665**	**309**	**33,224**

(Amounts expressed in millions of Reais)

						Consolidated
			09/30/2024			12/31/2023
	AC	FVOCI	FVPL	AC	FVOCI	FVPL
Financial liabilities						
Suppliers and accounts payable to contractors and operations of invoice discounting	4,307	-	-	4,664	-	-
Loans and financing	49,861	-	869	44,986	-	897
Sectoral financial liabilities (Portion A and others)	2,024	-	-	1,357	-	-
Derivative financial instruments	-	826	-	-	1,929	-
Lease obligations	221	-	-	210	-	-
Use of public asset	84	-	-	83	-	-
Other liabilities	1,248	-	22	964	-	28
	57,745	**826**	**891**	**52,264**	**1,929**	**925**

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).

(Amounts expressed in millions of Reais)

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:

				Consolidated
		09/30/2024		12/31/2023
	Level 2	Level 3	Level 2	Level 3
Financial assets				
Cash and cash equivalents	4,114	-	4,351	-
Securities and marketable securities	498	-	438	-
Derivative financial instruments	1,003	-	631	-
Public service concession (Financial asset)	-	31,517	-	28,113
	5,615	**31,517**	**5,420**	**28,113**
Financial liabilities				
Loans and financing	869	-	897	-
Derivative financial instruments	826	-	1,929	-
Other liabilities	22	-	28	-
	1,717	**-**	**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 Nine-month period ended on September 30, 2024 and 2023 related to the financial assets and liabilities measured through level 3 techniques were R$ 922 and R$ 977, 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
		09/30/2024		12/31/2023
	Book balance	Fair value estimate - Level 2	Book balance	Fair value estimate - Level 2
Loand and financings	49,861	50,236	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.

(Amounts expressed in millions of Reais)

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	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Asset	US$ 90	US$ 109	2027 - 2029	491	529
Liability	R$ 291	R$ 352		(283)	(343)
Net exposure				**208**	**186**

	Reference value			Fair value	
Swap US$ fixed vs R$ float	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Asset	US$ 43	US$ 49	2025 - 2027	230	228
Liability	R$ 116	R$ 136		(114)	(133)
Net exposure				**116**	**95**

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 value			Fair value	
Swap US$ float vs R$ float	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Asset	US$ 39	US$ 47	2030	212	228
Liability	R$ 127	R$ 155		(128)	(157)
Net exposure				**84**	**71**

	Reference value			Fair value	
Swap US$ fixed vs R$ float	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Asset	US$ 1,489	US$ 1,761	2024 - 2036	7,884	8,268
Liability	R$ 7,933	R$ 9,130		(8,136)	(9,474)
Net exposure				**(252)**	**(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 value			Fair value	
Swap EUR $ fixed vs R$ float	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Asset	€ 238	€ 313	2024	1,452	1,698
Liability	R$ 1,343	R$ 1,667		(1,350)	(1,687)
Net exposure				**102**	**11**

(Amounts expressed in millions of Reais)

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:

	Reference value			Fair value	
Swap IPCA vs CDI	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Asset	R$ 164	R$ 157	2024-2025	164	158
Liability	R$ 122	R$ 116		(122)	(117)
Net exposure				**42**	**41**

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 value			Fair value	
NDF	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Disbursement USD					
Forward	US$ 17	US$ 15	2024-2026	(7)	(18)
Net exposure				**(7)**	**(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	09/30/2024	12/31/2023	Deadline (Year)	09/30/2024	12/31/2023
Disbursement EUR					
Forward	€ 5	€ 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.

(Amounts expressed in millions of Reais)

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 value			Fair value	
Swap JPY fixed vs R$ float	**09/30/2024**	**12/31/2023**	**Deadline (Year)**	**09/30/2024**	**12/31/2023**
Asset	JPY 53,312	JPY 58,858	2026-2031	2,015	2,034
Liability	R$ 2,112	R$ 2,462		(2,145)	(2,508)
Net exposure				**(130)**	**(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 63 working days (or 92 continuous days) as of September 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 September 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	Dollar ($)	Dollar appreciation	5.4481	(9,041)	(8,956)	(1,343)	(2,687)
Swap long position in U.S Dollars				8,817	8,734	1,309	2,620
Net exposure				**(224)**	**(222)**	**(34)**	**(67)**
Euro denominated debt	Euro (€)	Euro appreciation	6.0719	(1,439)	(1,487)	(223)	(446)
Swap long position in Euro				1,452	1,501	226	450
Net exposure				**13**	**14**	**3**	**4**
Yen denominated debt	Yen (JPY)	Yen appreciation	0.03803	(2,026)	(2,274)	(340)	(683)
Swap long position in Yen				2,015	2,263	339	679
Net exposure				**(11)**	**(11)**	**(1)**	**(4)**

(Amounts expressed in millions of Reais)

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	Exposure (Balance/ Notional)	Impact - Scenario (II)	Impact - Scenario (III)
Protected item: portion of payments in USD	Dollar ($)	Dollar appreciation	5.4481	(128)	17	36
NDF		Dollar depreciation		128	(17)	(36)
Exposure				-	-	-
Protected item: portion of payments in Euro	Euro (€)	Euro appreciation	6.0719	(1)	-	-
NDF		Euro depreciation		1	-	-
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:

Operation	Indexer	Risk	Rate	Exposure (Balance/ Notional)	Probable scenario	Impact - Scenario (II)	Impact - Scenario (III)
Financial assets							
Financial investments indexed to CDI	CDI	CDI depreciation	10.65%	8,251	210	(30)	(61)
Financial liabilities							
Loans and financings							
Debt instruments at CDI	CDI	CDI appreciation	10.65%	(16,504)	(494)	(70)	(141)
Swaps Dollar x CDI (Short position)	CDI	CDI appreciation	10.65%	(11,197)	(323)	(46)	(91)
Debt instruments at IPCA	IPCA	IPCA appreciation	4.24%	(20,900)	(490)	(33)	(67)
Swaps IPCA x CDI (Long position)	IPCA	IPCA appreciation	4.24%	164	3	-	-
Debt instruments at SOFR	SOFR	SOFR appreciation	4.96%	(1,253)	(16)	(2)	(4)
Swaps SOFR x CDI (Long position)	SOFR	SOFR appreciation	4.96%	1,269	20	2	4
Debt instruments at TJLP	TJLP	TJLP appreciation	7.43%	(1,351)	(32)	(4)	(8)
Swap Short Position at IPCA	IPCA	IPCA appreciation	4.24%	(1,080)	(23)	(2)	(3)

26. SUBSEQUENT EVENTS

Anual Annual tariff readjustment

On October 15, 2024, ANEEL approved the Tariff Review of the subsidiary Neoenergia Brasilia, as per the chart below:

	Neoenergia Brasília
Low tension consumers	(4.19%)
High tension consumers	(2.98%)
Average readjustment in the tariff	(3.32%)
Process model:	RTA
No. of the resolution	3,406
Date of the resolution	10/15/2024

Raising of funds

On October 21, 2024, the subsidiary Neoenergia Coelba received the ammount of R$ 400 reffering to the financing contract celebrated with *BNDES* on June, 2024. The total value of the contract is R$ 794, expiring in 2034.