

## Energisa S/A | Results for the 3rd quarter of 2022

**Cataguases, November 10, 2022** - The management of Energisa S/A (“Energisa” or “Company”) hereby presents its results for the third quarter (3Q22) and for the nine months of 2022 (9M22). The following financial information has been prepared and is being presented in accordance with accounting practices adopted in Brazil and with the International Financial Reporting Standards (“IFRS”) issued by the International Accounting Standards Board (“IASB”), which comprise the rules of the Securities and Exchange Commission (“CVM”), the accounting pronouncements, interpretations and guidelines issued by the Accounting Pronouncements Committee (“CPC”) and, when applicable, the regulations of the regulatory body, the National Electric Energy Agency - ANEEL, unless otherwise indicated.

### Summary

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- Consolidated **Adjusted EBITDA** (excludes VNR and Corporate EBITDA of TransCos and includes Regulatory EBITDA of TransCos) amounted to R\$ 1,681.2 million in 3Q22, an increase of 16.7% (R\$ 240.0 million) on 3Q21. In 9M22 Adjusted EBITDA was R\$ 4,566.1 million, 19.8% (R\$ 755.7 million) more than in 9M21;
- **Manageable operating costs** remained below inflation in the period, falling 1.9% (R\$ 12.7 million), amounting to R\$ 671.1 million in the quarter. The figure in 9M22 was R\$ 1,982.9 million, an increase of 1.7% (R\$ 32.9 million) between the periods;
- Our **adjusted net income** (excluding VNR and Corporate Net Income of the TransCos and including the Regulatory Net Income of the TransCos) contracted by 31.4% (R\$ 179.2 million) and closed the quarter at **R\$ 391.2 million**. This amounted to R\$ 1,329.0 million in the first nine months, an increase of 19.4% (R\$ 320.7 million). The unadjusted net income was R\$ 474.7 million in the quarter and R\$ 2,045.1 million in the first 9 months;
- **Consolidated investment of R\$ 1,821.0 million** in 3Q22, an increase of 52.5% (R\$ 626.8 million) on the same period of the previous year. Investments amounted to **R\$ 4,803.2 million** in the first nine months, **an increase of 58.0%**.
- **Energy sales (captive sales + TUSD)** grew 2.1% in 3Q22 compared with 3Q21, to 9,339.1 GWh. If unbilled consumption is taken into account, the growth was 1.6% (9,416.7 GWh);
- **Consolidated net debt** amounted to R\$ 21,095.4 million in September, compared with R\$ 20,840.7 million in June 2022. The position of **Cash and Equivalents** in September was R\$ 5,991.2 million and sector credits amounted to R\$ 335.0 million. The ratio between net debt and adjusted EBITDA closed the quarter at **2.8 times**;
- **Total consolidated electricity losses** stood at 12.5% of injected energy, a decrease of 0.21 p.p. compared with the previous quarter, remaining below the regulatory level for the sixth consecutive quarter. The DisCos’ DEC and FEC quality indicators continued outperforming regulatory requirements.
- The photovoltaic centralized-generation plants **Energisa Geração Central Solar Rio do Peixe I** and **Energisa Geração Central Solar Rio do Peixe II**, located in Paraíba state, came into operation on September 02, 2022, with an installed capacity of 70 MWp. R\$ 334.5 million was invested in generating some 600 jobs in the region during the implementation period.
- (re) energisa has put 34.8 MWp of distributed mini-generation (7 plants) into commercial operation since August 05, 2022, with a total installed capacity of 131.4 MWp across 40 plants.
- The **Energisa Amazonas Transmissora II concession agreement** was signed on September 30, 2022 for lot 12 secured at transmission auction 01/2022 conducted by Aneel on June 30, 2022, which consists of building a 230 kV, 12.9 km transmission line between the Mauá 3 and Manaus substations, comprising overhead and underground sections.
- On August 18, 2021 Energisa S.A. ratified a **capital increase** of R\$ 738.3 million as a result of 499,401 **subscription bonuses** underlying the Energisa S.A. **7<sup>th</sup> debentures issuance** being exercised by BNDES, which currently holds 11.38% of the company’s total capital.

- On September 13, 2022, the National Electric Energy Agency - ANEEL, through Authorizing Resolution No. 12,177, authorized the **grouping of the concession areas of Energisa Minas Gerais - Distribuidora de Energia S.A. and Energisa Nova Friburgo - Distribuidora de Energia S.A. Concessionara Incorporadora**, Energisa Minas Gerais - Distribuidora de Energia S.A. will sign the new addendum to the concession contractors within 60 days of the publication of the order of the authorizing resolution. The purpose of the transaction is to obtain synergies to improve the services provided to consumers through the integration of the systems used and is part of a project to simplify the corporate structure of Grupo Energisa, which should result in a reduction in operational, administrative and financial, providing greater managerial and organizational efficiency to the concession areas.

## Quick Numbers

Description	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>Financial Indicators - R\$ million</b>						
Revenues	9,534.3	10,538.9	- 9.5	27,869.2	27,073.2	+ 2.9
Net operating revenue without construction revenue	5,175.9	6,635.5	- 22.0	15,736.6	16,834.6	- 6.5
Manageable costs and expenses <sup>(1)</sup>	763.0	708.6	+ 7.7	2,361.7	2,030.9	+ 16.3
<b>EBITDA</b>	<b>1,974.3</b>	<b>1,753.4</b>	<b>+ 12.6</b>	<b>5,442.5</b>	<b>4,445.9</b>	<b>+ 22.4</b>
Adjusted EBITDA <sup>(2)</sup>	1,681.2	1,441.4	+ 16.7	4,566.1	3,810.4	+ 19.8
Covenants Adjusted EBITDA <sup>(3)</sup>	2,076.4	1,868.8	+ 11.1	5,757.4	4,790.9	+ 20.2
Net income	474.7	863.9	- 45.0	2,045.1	2,486.2	- 17.7
Adjusted net income <sup>(4)</sup>	391.2	570.3	- 31.4	1,329.0	1,649.7	- 19.4
Net indebtedness <sup>(5)</sup>	21,095.4	14,627.0	+ 44.2	21,095.4	14,627.0	+ 44.2
Investment	1,821.0	1,194.2	+ 52.5	4,803.2	3,040.4	+ 58.0
EBITDA margin (%)	28.0	22.5	+ 5.5 p.p.	27.4	23.0	+ 4.5 p.p.
Net income margin (%)	6.7	12.3	- 5.5 p.p.	10.3	12.8	- 2.5 p.p.
<b>Consolidated Operating Indicators</b>						
Captive sales + Billed TUSD (GWh)	9,339.7	9,148.5	+ 2.1	27,925.2	27,375.5	+ 2.0
Number of consumers	8,349.8	8,186.1	+ 2.0	8,349.8	8,186.1	+ 2.0
Number of own staff	17,148	15,042	+ 14.0	17,148	15,042	+ 14.0

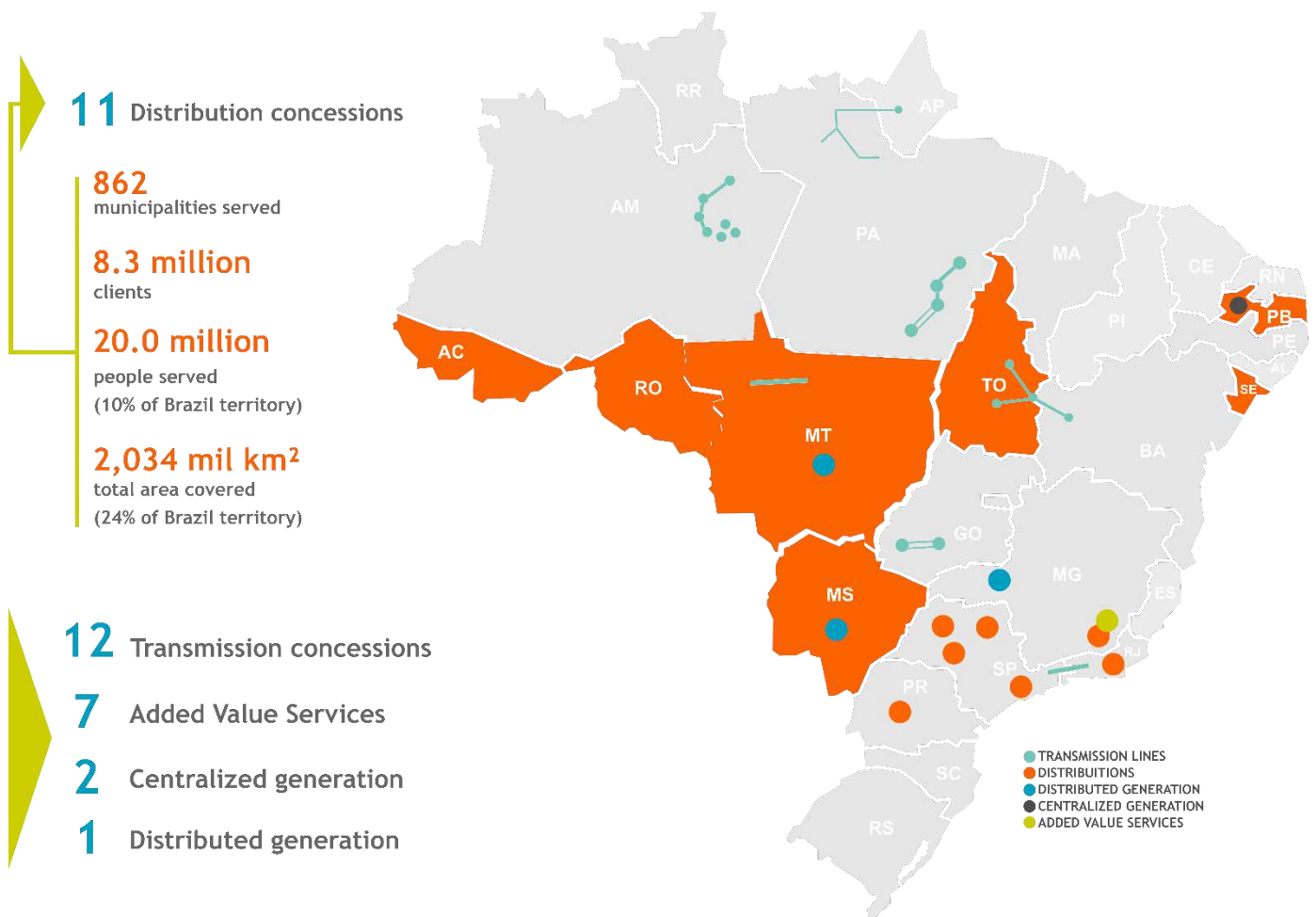
- 1) PMSO + Provisions; 2) EBITDA discounted from the distribution VNR and transmission corporate EBITDA and addition of the transmission regulatory EBITDA; 3) EBITDA + Interest on energy bills 4) Net income discounted from the distribution VNR and transmission corporate net income and addition of the transmission regulatory net income; 5) Includes sector credits (CDE, CCC, CVA)

## 1. Corporate structure and profile

Energisa Group completed 117 years of history on February 26, 2022, and serves roughly 8.3 million consumers in eleven Brazilian states, home to approximately 10% of Brazil's population.

The Company controls 11 DisCos located in the states of Minas Gerais, Sergipe, Paraíba, Rio de Janeiro, Mato Grosso, Mato Grosso do Sul, Tocantins, São Paulo, Paraná, Acre and Rondônia, with a concession area embracing 2,034 thousand Km<sup>2</sup>, equal to 24% of Brazil's landmass.

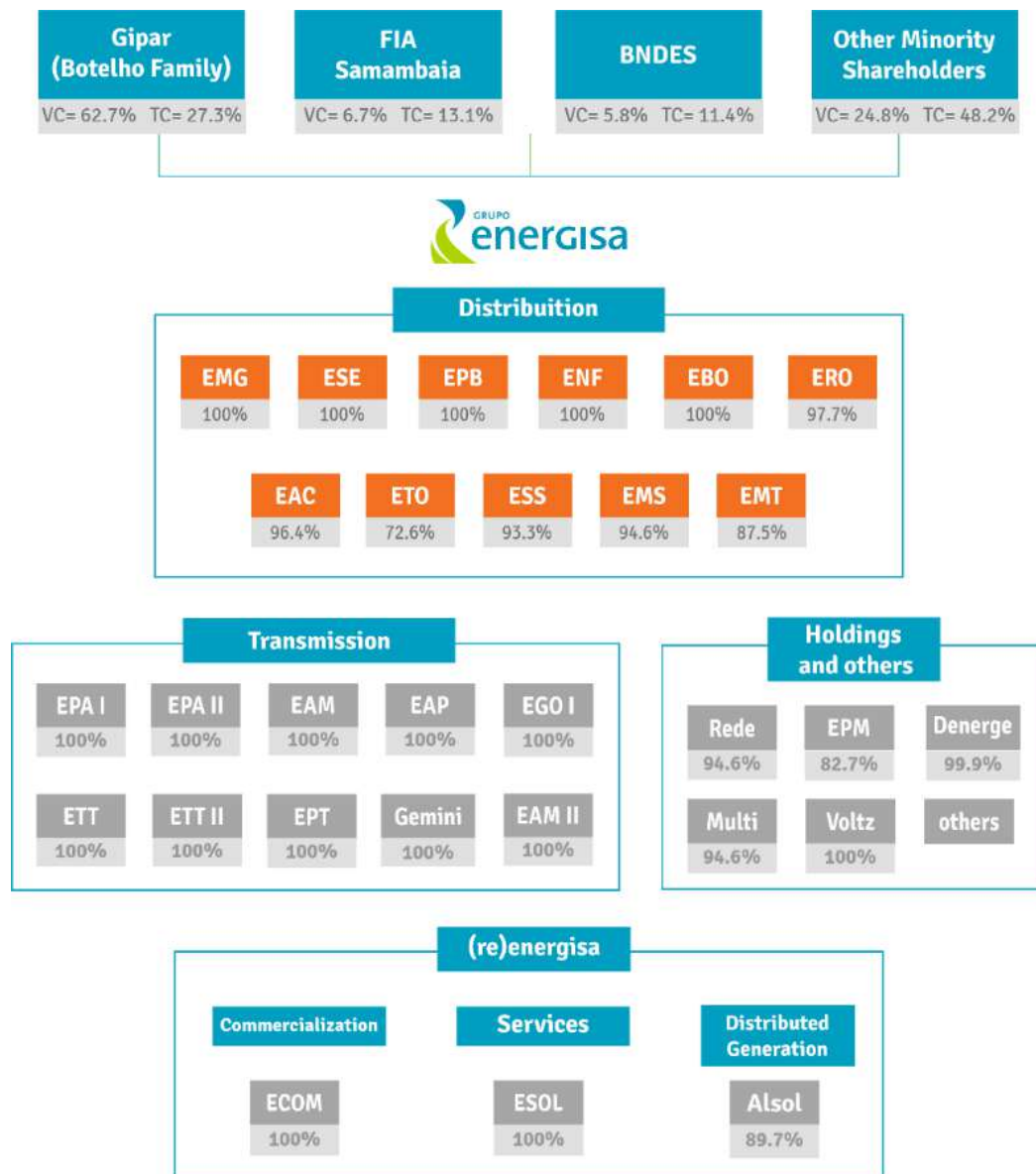
Energisa Group's activities also includes (re) energisa, a group brand tasked with managing and trading energy in the free market, providing value-added services and distributed generation of renewable energy sources, with a capacity of 124.6 MWp by October 29, 2022. The Group also operates in the energy transmission segment, with 3,227 km of transmission lines and 14,372 MVA of transformation capacity in addition to centralized solar generation.



## 1.1. Corporate Structure of Energisa Group

Energisa Group's share control is exercised by Gipar S.A., controlled by the Botelho Family. The Company is listed in Level 2 Corporate Governance of B3 and its most liquid shares are traded under the symbol ENGI11 (Units-certificates comprising one common share and four preferred shares). In addition to these securities, it has shares traded under the symbols ENGI3 (common shares) and ENGI4 (preferred shares).

See below the simplified ownership structure of Energisa Group:



Voting Capital | CT - Total Capital

**Notes:** the interests shown in the table are direct or indirect interests of Energisa S.A.

FIA Samambaia - shareholding held directly and indirectly through investment vehicles.

Other noncontrolling interests - share position including treasury stock.

Gemini - holds 100% of LMTE, 85.04% of LTTE and 83.34% of LXTE, all TransCos.

Data for 10/31/2022.

## 2. Energisa - consolidated

### 2.1. Operating revenue

In 3Q22, consolidated net operating revenue excluding construction revenue amounted to R\$ 5,175.9 million, a decrease of 22.0% (R\$ 1,459.6 million) on 3Q21. The aforementioned growth was limited due to the lower VNR recognized in the quarter, as a result of the IPCA reduction in the period. This amounted to R\$ 15,736.6 million in 9M22, a decrease of 6.5% (R\$ 1,098.0 million).

Consolidated net operating revenue without construction revenue and the Distribution VNR is R\$ 5,290.3 million in 3Q22, 17.6% less than the same period of the previous year. The YTD total is R\$ 15,416.3 million with a decrease of 5.9% compared with 9M21.

See below the net operating revenue by business line before intercompany eliminations and business combination:

Net revenue by business line Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
➤ Electricity distribution	6,195.3	7,215.1	- 14.1	18,030.8	17,984.1	+ 0.3
➤ Electricity transmission	759.3	358.5	+ 111.8	1,361.8	749.4	+ 81.7
➤ (re) energisa	370.1	304.7	+ 21.5	987.5	844.5	+ 16.9
• Distributed generation	29.4	22.9	+ 28.5	98.7	53.1	+ 85.8
• Electricity trading	218.2	224.2	- 2.7	598.2	633.1	- 5.5
• Added value services	122.4	57.6	+ 112.7	290.6	158.2	+ 83.6
➤ Holding companies and other	95.6	73.6	+ 29.9	263.3	211.7	+ 24.4
(=) Total	7,420.3	7,951.8	- 6.7	20,643.5	19,789.7	+ 4.3
Intercompany eliminations and business combination	(377.6)	(154.9)	+ 143.8	(802.1)	(426.5)	+ 88.0
(=) Consolidated net revenue	7,042.7	7,797.0	- 9.7	19,841.4	19,363.2	+ 2.5
(-) Infrastructure construction revenue*	1,866.7	1,161.5	+ 60.7	4,104.8	2,528.6	+ 62.3
(=) Consolidated net revenue, without infrastructure construction revenue	5,175.9	6,635.5	- 22.0	15,736.6	16,834.6	- 6.5

\* Infrastructure construction revenue from the Distribution segment

#### Headlines:

Operating revenue in the distribution segment diminished by 14.1% in the quarter, primarily explained by mainly explained by the non-levy of the tariff flag in the quarter, the negative variation of the VNR and application of reduced ICMS rates and the increase in sector charges.

In the comparison between the 2021 and 2022 quarters, the total market grew by 2.1%, driven by industrial consumption, with emphasis on ETO (+7.3%), EAC (+7.4%) and ERO distributors (+ 6.2%).

In the Transmission segment, revenue growth is primarily explained by the acquisition of Gemini, completed on June 10, 2022, adding revenue of R\$ 279.3 million in 3Q22.

At (re) energisa, Energisa Soluções was responsible for a R\$ 64.9 million increase in comparison with the third quarter of 2021, mainly because of new electric asset maintenance and operation contracts.

## 2.2. Operating costs and expenses

Consolidated operating expenses and costs excluding construction costs amounted to R\$ 4,096.8 million in 3Q22, a decrease of 23.4% (R\$ 1,250.9 million) on 3Q21. In the year to date this amount is R\$ 12,140.1 million, 11.0% (R\$ 1,501.8 million) less than the same period last year.

See below the breakdown of the Company's consolidated operating costs and expenses:

Breakdown of operating expenses and costs Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>1 Non Manageable costs and expenses</b>	<b>2,980.4</b>	<b>4,267.6</b>	<b>- 30.2</b>	<b>8,733.8</b>	<b>10,615.9</b>	<b>- 17.7</b>
1.1 Electricity purchased for resale	2,460.4	3,859.3	- 36.2	7,325.7	9,304.8	- 21.3
1.2 Charges for using the transmission and distribution system	520.0	408.3	+ 27.4	1,408.1	1,311.1	+ 7.4
<b>2 Manageable costs and expenses</b>	<b>763.0</b>	<b>708.6</b>	<b>+ 7.7</b>	<b>2,361.7</b>	<b>2,030.9</b>	<b>+ 16.3</b>
2.1 PMSO	671.1	683.8	- 1.9	1,982.9	1,950.0	+ 1.7
2.2 Provisions/Reversals	91.9	24.8	+ 270.5	378.8	81.0	+ 367.8
2.2.1 Contingencies	13.6	(39.5)	-	54.4	(75.1)	-
2.2.2 Expected credit losses	78.3	64.3	+ 21.8	324.5	156.0	+ 107.9
<b>3 Other revenue/expenses</b>	<b>353.4</b>	<b>371.6</b>	<b>- 4.9</b>	<b>1,044.7</b>	<b>995.0</b>	<b>+ 5.0</b>
3.1 Amortization and depreciation	321.4	307.3	+ 4.6	959.1	917.5	+ 4.5
3.2 Other revenue/expenses	31.9	64.3	- 50.3	85.5	77.6	+ 10.3
<b>Total (exc. infrastructure construction cost)</b>	<b>4,096.8</b>	<b>5,347.8</b>	<b>- 23.4</b>	<b>12,140.1</b>	<b>13,641.9</b>	<b>- 11.0</b>
Infrastructure construction cost	1,292.9	1,003.1	+ 28.9	3,218.0	2,192.9	+ 46.7
<b>Total (including infrastructure construction cost)</b>	<b>5,389.8</b>	<b>6,350.9</b>	<b>- 15.1</b>	<b>15,358.1</b>	<b>15,834.7</b>	<b>- 3.0</b>

See below the PMSO by business line:

PMSO by business line Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
➤ Electricity distribution	662.0	680.1	- 2.7	1,928.0	1,944.0	- 0.8
➤ Electricity transmission	22.7	9.2	+ 145.7	67.1	30.0	+ 123.6
➤ (re) energisa	131.8	67.1	+ 96.5	345.3	184.9	+ 86.8
• Distributed generation	16.7	15.5	+ 8.0	70.8	38.1	+ 85.8
• Electricity trading	3.6	2.2	+ 62.7	11.9	7.2	+ 64.8
• Added value services	111.5	49.4	+ 125.8	262.7	139.6	+ 88.2
➤ Holding companies and other	81.5	70.7	+ 15.3	223.6	183.7	+ 21.8
<b>(=) Total</b>	<b>898.0</b>	<b>827.1</b>	<b>+ 8.6</b>	<b>2,564.0</b>	<b>2,342.6</b>	<b>+ 9.5</b>
Intercompany eliminations	(226.9)	(143.3)	+ 58.3	(581.1)	(392.6)	+ 48.0
<b>(=) Energisa consolidated</b>	<b>671.1</b>	<b>683.8</b>	<b>- 1.9</b>	<b>1,982.9</b>	<b>1,950.0</b>	<b>+ 1.7</b>

### PMSO (Personnel, Materials, Services and Other)

PMSO expenses fell by 1.9% (R\$ 12.7 million), to R\$ 671.1 million in the quarter. Our PMSO grew by 1.7% compared with 9M21 (R\$ 32.9 million). In both periods, these expenses were lower than the accumulated inflation.

Consolidated PMSO	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
Personnel	331.4	327.4	+ 1.2	994.3	955.7	+ 4.0
Post-employment benefits	13.7	13.8	- 1.1	41.0	39.6	+ 3.7
Material	90.0	62.1	+ 45.0	236.1	178.3	+ 32.4
Outsourced services	166.3	198.7	- 16.3	552.3	586.0	- 5.8
Other	69.6	81.7	- 14.8	159.2	190.4	- 16.4
✓ Contractual and regulatory penalties	11.5	1.3	+ 757.4	20.8	1.0	+ 1,925.6
✓ Contingencies (settlement of civil claims)	-	53.7	-	-	102.2	-
✓ Others	58.1	26.7	+ 117.7	138.4	87.2	+ 58.8
<b>Total consolidated PMSO</b>	<b>671.1</b>	<b>683.8</b>	<b>- 1.9</b>	<b>1,982.9</b>	<b>1,950.0</b>	<b>+ 1.7</b>

The main changes in PMSO expenses are detailed below:

✓ **Personnel and Retirement Benefits**

In 3Q22, personnel and retirement benefit expenses amounted to R\$ 345.1 million, an increase of 1.1% on 3Q21, deriving mainly from the:

- (i) R\$ 73.8 million increase in the item payroll and related charges;
- (ii) R\$ 18.9 million increase in the item benefits, medical and dental expenses and meal benefits;
- (iii) R\$ 6.6 million in additional expenses as a result of the merger of Gemini;
- (iv) R\$ 83.6 million increase in personnel capitalization in line with the additional investment.

✓ **Material**

In 3Q22, materials expenses amounted to R\$ 90.1 million, an increase of 45.0% on 3Q21, deriving mainly from the:

- (i) R\$ 5.1 million increase in technical and safety materials;
- (ii) R\$ 6.1 million increase in fleets due to the higher fuel and lubricant cost;
- (iii) R\$ 3.7 million in materials capitalization, as a result of the investments.

✓ **Services**

To comply with the requirements of the Electric Sector Accounting Handbook (MCSE), the items Legal Records and Publications, Disclosing Information to Consumers, Reprography and Telecom have been reallocated from Services to Others since July/22. In 3Q22 outsourced service expenses accordingly amounted to R\$ 166.3 million, a decrease of 32.4% on 3Q21.

The main impacts on this item in the quarter were:

- (i) Increase of R\$ 18.4 million in corrective and preventive maintenance;
- (ii) Increase of R\$ 9.5 million in revenue hedging and customer services;
- (iii) R\$ 32.2 million decrease in the item IT/Telecom as a result of the reclassification to Others;
- (iv) Increase of R\$ 11.8 million in service expenses as a result of the Gemini merger, offset by reclassifying expenses on postage and publications, attorneys' fees and other services.

✓ Other

In 3Q22, Other expenses amounted to R\$ 69.6 million, a decrease of 14.8% on 3Q21, deriving mainly from the:

- (i) Increase of R\$ 31.7 million in the item IT/Telecom to comply with the MCSE reclassification;
- (ii) R\$ 9.5 million increase in regulatory and punitive fines;
- (iii) R\$ 18.6 million decrease as a result of the reclassification to Contingencies;
- (iv) Contingency expenses were reclassified to the item Provisions/Reversals.

Legal claims

3Q22 was impacted by consolidated contingencies of R\$ 13.6 million in provisions compared with a reversal of R\$ 39.5 million in the same period of the previous year.

The net result of the changes in the period can be explained as follows:

- (i) R\$ 124.2 million reversal as a net result of the movement in litigation, including reversals of R\$ 65.3 million in regulatory and environmental litigation of Gemini;
- (ii) Provisions made to cover legal litigation risk in the amount of R\$ 86.3 million;
- (iii) Payment of contingencies in the amount of R\$ 58.0 million.

Additionally, in order to comply with the Accounting Manual for the Electricity Sector (MCSE), as of January 2022, all payments related to contingencies became part of the group of provisions, previously considered under the heading of Personnel and Others.

Expected Losses from Doubtful Accounts (“PPECLD”)

3Q22 was impacted by the constitution of PECLD in the total amount of R\$78.3 million, representing an increase of 24.8% (R\$14.0 million), when compared to R\$64.3 million in 3Q21.

**2.3. EBITDA**

EBITDA amounted to R\$ 1,974.3 million in the quarter, an increase of 12.6% (R\$ 220.9 million) on the same quarter last year. EBITDA in 9M22 was R\$ 5,442.5 million, an increase of 22.4% (R\$ 207.5 million) over the same period of the previous year. The EBITDA Margin was 28.0% in the quarter compared with 22.5% in the same period of 2021. This performance has been consistent each quarter, sustaining compound growth over the last 5 years of 26.1%.

EBITDA by business line Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
➤ Electricity distribution	1,404.7	1,618.1	- 13.2	4,545.9	4,224.2	+ 7.6
➤ Electricity transmission	530.5	124.1	+ 327.4	782.3	265.3	+ 194.9
➤ (re) energisa	31.5	29.5	+ 6.9	83.0	35.3	+ 135.1
• Distributed generation	12.6	7.6	+ 66.0	27.8	15.3	+ 82.0
• Electricity trading	4.9	13.7	- 64.5	24.7	(0.3)	-
• Added value services	14.0	8.2	+ 71.4	30.5	20.4	+ 49.6
➤ Holding companies and other	12.8	0.7	+ 1,791.3	37.2	25.5	+ 46.2
Business combination	(5.1)	(18.9)	- 72.8	(5.9)	(104.3)	- 94.4
<b>(=) EBITDA</b>	<b>1,974.3</b>	<b>1,753.4</b>	<b>+ 12.6</b>	<b>5,442.5</b>	<b>4,445.9</b>	<b>+ 22.4</b>
(+) Revenue from interest on overdue energy bills	102.1	115.4	- 11.6	314.9	345.0	- 8.7
<b>(=) Covenants Adjusted EBITDA</b>	<b>2,076.4</b>	<b>1,868.8</b>	<b>+ 11.1</b>	<b>5,757.4</b>	<b>4,790.9</b>	<b>+ 20.2</b>
EBITDA margin (%)	28.0	22.5	+ 5.5 p.p.	27.4	23.0	+ 4.5 p.p.
Covenants Adjusted EBITDA margin (%)	29.5	24.0	+ 5.5 p.p.	29.0	24.7	+ 4.3 p.p.

The EBITDA in this quarter is influenced primarily by the following non-cash effects:

- (i) negative effect of the VNR, resulting from the deflation recorded in the period of R\$ 114.3 million referring to the financial update of the Distribution segment;
- (ii) R\$ 525.3 million as a result of the transmission's corporate EBITDA.

If the aforesaid noncash effects were excluded and replaced by the cash effect on the TransCos Regulatory EBITDA, the Adjusted EBITDA in the quarter would be R\$ 1,681.2 million, 16.7% (R\$ 240.0 million) more than last year. This is the most usual way of representing the non-cash effects of Consolidated EBITDA as described in section 4.4.

See below the consolidated Adjusted EBITDA in the quarter and YTD:

Description Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>(=) EBITDA</b>	1,974.3	1,753.4	+ 12.6	5,442.5	4,445.9	+ 22.4
(-) Concession financial asset (VNR - Distribution)	114.3	(214.7)	-	(320.3)	(445.9)	- 28.2
(-) Corporate EBITDA TransCos	(525.5)	(124.0)	+ 905.4	(780.7)	(265.2)	+ 489.6
(+) Regulatory EBITDA TransCos	118.1	26.7	+ 342.1	224.6	75.6	+ 197.1
<b>(=) Adjusted EBITDA</b>	<b>1,681.2</b>	<b>1,441.4</b>	<b>+ 16.7</b>	<b>4,566.1</b>	<b>3,810.4</b>	<b>+ 19.8</b>

Nb.: Positive amounts impacted the result negatively, while negative amounts had positive impacts.

## 2.4. Finance income/loss

In 3Q22 the net finance income consisted of net finance costs of R\$ 950.8 million, compared with R\$ 348.2 million in the previous period, growth of R\$ 602.6 million.

Finance income/loss Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>Finance revenue</b>	<b>427.1</b>	<b>239.7</b>	<b>+ 78.1</b>	<b>1,234.2</b>	<b>1,099.1</b>	<b>+ 12.3</b>
Revenue on short-term investments	196.6	72.2	+ 172.4	509.7	134.8	+ 278.0
Interest on overdue energy bills	102.1	115.4	- 11.6	314.9	345.0	- 8.7
Financial restatement of regulatory assets (CVA)	14.9	(2.1)	-	120.1	(3.8)	-
Restatement of recoverable tax credits	10.3	0.3	+ 2,881.1	41.0	10.4	+ 295.4
Monetary restatement of judicial bonds	27.0	18.3	+ 47.3	48.5	36.4	+ 33.5
(-) Pis/Cofins on finance revenue	(25.7)	(18.4)	+ 39.3	(81.9)	(70.3)	+ 16.4
Restatement of effects of excluding ICMS from the Pis and Cofins calculation base (*)	84.4	32.0	+ 164.0	224.4	554.9	- 59.6
Other finance revenue	17.5	22.0	- 20.4	57.5	91.8	- 37.4
<b>Finance costs</b>	<b>(1,377.9)</b>	<b>(588.0)</b>	<b>+ 134.4</b>	<b>(2,892.8)</b>	<b>(1,462.2)</b>	<b>+ 97.8</b>
Debt charges - Interest	(637.7)	(284.8)	+ 123.9	(1,619.7)	(716.8)	+ 126.0
Debt charges - Monetary and exchange variance	(76.4)	(393.4)	- 80.6	(195.3)	(499.7)	- 60.9
Derivative financial instruments (Swap)	(275.5)	366.0	-	(607.3)	355.2	-
Adjustment to present value	(3.4)	(12.1)	- 72.2	(22.5)	(41.5)	- 45.8
<b>Mark-to-market of derivatives</b>	<b>(255.4)</b>	<b>(73.1)</b>	<b>+ 249.3</b>	<b>(344.2)</b>	<b>134.4</b>	<b>-</b>
✓ Swap MtM	(19.2)	(137.7)	+ 894.9	(327.1)	(323.3)	+ 894.9
✓ MTM Subscription Bonus	(284.5)	58.6	-	(61.9)	186.8	-
✓ MTM Stock option plan (EPM)	48.2	6.0	- 92.6	44.8	270.9	- 92.6
Mark-to-market of debt securities	15.4	99.6	- 84.5	299.9	275.8	+ 8.7
Financial restatement of regulatory liabilities	(12.4)	6.7	-	(24.2)	10.1	-
Monetary restatement of R&D and energy efficiency	(4.2)	(2.6)	+ 63.4	(10.7)	(5.8)	+ 86.0
(-) Transfer of capitalized interest to orders in progress	47.1	11.6	+ 306.0	134.8	24.1	+ 459.4
Incorporation of grids	180.5	(16.4)	-	98.2	(50.1)	-
Restatement of effects of excluding ICMS from the Pis and Cofins calculation base (*)	(88.5)	(32.0)	+ 176.6	(223.2)	(554.9)	- 59.8
Other financial expenses	(267.5)	(257.5)	+ 3.6	(378.6)	(393.1)	- 4.3
<b>Finance income/loss</b>	<b>(950.8)</b>	<b>(348.2)</b>	<b>+ 173.1</b>	<b>(1,658.6)</b>	<b>(363.1)</b>	<b>+ 356.7</b>

(\*) In 2021, the electricity distribution concession operator recognized all the credits regarding the exclusion of ICMS from the PIS and Cofins calculation base. The same amount was charged to non-current liabilities. Unlike what happened in the first 9 months of 2021, in 2022 the amounts were only restated for the variance of the 9-month Selic base interest rate. The restatement variance in 3Q22 and 3Q21 was due to the sharp increase in the Selic interest rate in 2022 (3.27% for 3Q22 and 1.23% for 3Q21).

In 3Q22 the finance result is basically due to the following movements:

- (i) finance costs of R\$ 552.9 million consisting of the increase in the balance and average cost of the net debt of 34.0% and 2.49% respectively;
- (ii) R\$ 24.9 million in finance costs as a result of the Gemini merger;
- (iii) R\$ 35.5 million in finance revenue as a result of the higher interest capitalization;
- (iv) R\$ 10.9 million in revenue from restatement, recoverable taxes and contingencies.

In August/2022 BNDES also exercised the subscription bonus underlying Energisa S/A's 7<sup>th</sup> debenture issuance. In 3Q22 the accumulated effect of the mark-to-market of this option was an expense of R\$ 284.5 million while in 3Q21 it had an inverse, positive effect of R\$58.6 million, that is, an impact of R\$343.1 million when comparing the quarters. With all the issued subscription bonuses having been exercised, from the third quarter the Company will no longer present the mark-to-market volatility of this option's fair value.

## 2.5. Net income for the period

In the quarter the consolidated net income was R\$ 474.7 million, 45.0% (R\$ 389.1 million) less than the same period last year.

The segment amounts were determined prior to the business combination.

Net income for the period by business line Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
➤ Electricity distribution	534.2	813.1	- 34.3	1,994.3	2,292.0	- 13.0
➤ Electricity transmission	267.9	70.9	+ 278.0	331.6	154.1	+ 115.2
➤ (re) energisa	8.5	13.3	- 35.9	17.7	7.8	+ 126.9
• Distributed generation	1.5	1.7	- 9.2	(0.1)	4.6	-
• Electricity trading	0.9	8.5	- 89.2	6.6	(3.2)	-
• Added value services	6.1	3.1	+ 97.2	11.2	6.4	+ 75.0
➤ Holding companies and other	(286.4)	43.9	-	(146.2)	300.8	-
Business combination	(49.4)	(77.3)	- 36.1	(152.2)	(268.4)	- 43.3
<b>(=) Net income for the period</b>	<b>474.7</b>	<b>863.9</b>	<b>- 45.0</b>	<b>2,045.1</b>	<b>2,486.2</b>	<b>- 17.7</b>
Net income margin (%)	6.7	12.3	- 5.5 p.p.	10.3	12.8	- 2.5 p.p.

In addition to the aforementioned effects on EBITDA, net income was also affected by the MtM of the subscription bonus, which had an impact of R\$343.1 million, partially offsetting the positive effect of MtM related to the option to purchase shares in EPM of R\$27, 9 million after taxes.

Disregarding the non-recurring and non-cash effects detailed in the table below, adjusted net income for the quarter would have been R\$ 391.2 million, 31.4% (R\$179.2 million) below the same period last year. In the accumulated, adjusted net income reached R\$ 1,329.0 million, a reduction of 19.4% (R\$ 320.7 million) in relation to the same period last year.

See below nonrecurrent and noncash effects in the quarter and YTD, net of tax:

Description (R\$ million)	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>(=) Net income for the period</b>	<b>474.7</b>	<b>863.9</b>	<b>- 45.0</b>	<b>2,045.1</b>	<b>2,486.2</b>	<b>- 17.7</b>
(-) Concession financial asset (VNR)	89.4	(165.8)	-	(251.0)	(349.8)	- 28.2
(-) Corporate net income - TransCos	(275.8)	(70.9)	289.0	(358.3)	(154.1)	132.5
(+) Regulatory net income/loss - TransCos	(149.8)	5.7	-	(139.1)	33.0	-
(-) MTM subscription bonus and call option (EPM)	252.7	(62.6)	-	32.3	(365,6)	-
<b>(=) Adjusted net income</b>	<b>391.2</b>	<b>570.3</b>	<b>- 54.3</b>	<b>1,329.0</b>	<b>1,669.2</b>	<b>- 19.4</b>

## 2.6. Capital structure

### 2.6.1. Cash and debt

The consolidated position of cash, cash equivalents, short-term investments and sector credits amounted to R\$ 6,326.2 million as of September 30, against R\$ 6,993.0 million as of June 30, 2022. We emphasize that these balances include credits relating to the Energy Development Account (CDE), Fossil Fuel Consumption Account (CCC) and the Memorandum Account for A parcel amounts (CVA), in the amount of a positive R\$ 335.0 million as September 30, against R\$ 878.2 million as of June 30, 2022.

The net debt as of September 30 less sector credits amounted to R\$ 21,095.4 million, compared with R\$ 20,840.7 million in June and R\$ 17,223.5 million in March 2022. As a result, the ratio between net debt and Covenants Adjusted EBITDA remained at 2.8 in June and September 2022. The covenant limits for 2022 are 4.25 times.

See below the short- and long-term debt net of financial resources (cash, cash equivalents, short-term investments and sector credits):

Description Amounts in R\$ million	Parent company			Consolidated		
	09/30/2022	06/30/2022	03/31/2022	09/30/2022	06/30/2022	03/31/2022
<b>Current</b>	<b>1,105.7</b>	<b>2,282.0</b>	<b>2,769.9</b>	<b>7,708.3</b>	<b>7,648.1</b>	<b>6,773.8</b>
Loans and financing	190.2	188.5	68.3	3,592.0	2,856.1	2,282.8
Debentures	695.0	942.7	1,202.6	3,280.0	2,914.4	2,477.4
Debt charges	191.5	132.5	100.2	407.9	305.9	226.7
Tax financing and post-employment benefits	1.2	1.2	1.2	72.5	78.3	87.0
<b>Derivative financial instruments, net:</b>	<b>27.7</b>	<b>1,017.1</b>	<b>1,397.5</b>	<b>356.0</b>	<b>1,493.5</b>	<b>1,699.9</b>
✓ (-) Assets: derivative financial instruments	-	-	-	(269.4)	(225.7)	(298.7)
✓ (+) Liabilities: derivative financial instruments	27.7	1,017.1	1,397.5	625.5	1,719.1	1,998.6
<b>Non-current</b>	<b>4,894.0</b>	<b>5,143.6</b>	<b>4,519.6</b>	<b>19,713.3</b>	<b>20,185.6</b>	<b>17,909.9</b>
Loans, financing and leasing	1,462.7	1,457.6	1,596.0	9,663.9	9,664.6	9,468.1
Debentures	3,931.8	4,141.3	3,339.2	11,085.5	11,788.6	9,352.0
Tax financing and post-employment benefits	9.7	9.5	9.1	330.1	320.3	326.8
<b>Derivative financial instruments, net:</b>	<b>(510.2)</b>	<b>(464.7)</b>	<b>(424.8)</b>	<b>(1,366.2)</b>	<b>(1,587.9)</b>	<b>(1,237.0)</b>
✓ (-) Assets: derivative financial instruments	(511.8)	(466.2)	(429.0)	(1,395.6)	(1,606.2)	(1,351.1)
✓ (+) Liabilities: derivative financial instruments	1.6	1.5	4.2	29.4	18.3	114.0
<b>Total debts</b>	<b>5,999.8</b>	<b>7,425.7</b>	<b>7,289.5</b>	<b>27,421.6</b>	<b>27,833.7</b>	<b>24,683.7</b>
<b>(-) Cash and cash equivalents:</b>	<b>4,349.7</b>	<b>4,258.1</b>	<b>3,985.8</b>	<b>5,991.2</b>	<b>6,114.7</b>	<b>5,942.1</b>
✓ Cash and cash equivalents	19.1	27.4	23.6	438.3	825.0	1,045.5
✓ Money market and secured funds	4,330.6	4,230.8	3,962.2	5,552.9	5,289.7	4,896.6
<b>Total net debts</b>	<b>1,650.1</b>	<b>3,167.6</b>	<b>3,303.7</b>	<b>21,430.5</b>	<b>21,718.9</b>	<b>18,741.6</b>
(-) CDE Credits	-	-	-	256.9	238.1	255.2
(-) CCC Credits	-	-	-	139.9	138.2	136.6
(-) CVA Credits <sup>(1)</sup>	-	-	-	(61.8)	502.0	1,126.4
<b>Total net debts less sector credits</b>	<b>1,650.1</b>	<b>3,167.6</b>	<b>3,303.7</b>	<b>21,095.4</b>	<b>20,840.7</b>	<b>17,223.5</b>
<b>Relative Indicator</b>						
Covenants Adjusted EBITDA 12 months	-	-	-	7,565.8	7,358.3	7,104.9
Net debt / Covenants Adjusted EBITDA 12 months <sup>(2)</sup>	-	-	-	2.8	2.8	2.4

(1) These credits consist of sector financial assets and liabilities. | (2) Covenants Adjusted EBITDA = EBITDA + Interest on energy bills.

Total net debt less sector credits increased by R\$ 254.7 million compared with June 2022.

## 2.7. Investments

In 3Q22 Energisa and its subsidiaries made investments of R\$ 1,820.7 million, **52.5%** more than in the same period of the previous year. The highest increases are for companies that will undergo a rate-setting review in 2023 (EMS, EMT, ESE, EAC and ERO), EPB, ETT and ALSOL. The total investment in 9M22 was R\$ 4,802.1 million, 58.0% more than in the same period of the previous year.

Investments made by business line were:

Investments by business line Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
➤ Electricity distribution	1,371.2	884.7	+ 55.0	3,545.6	2,159.9	+ 64.2
➤ Electricity transmission	177.4	225.7	- 21.4	457.0	697.7	- 34.5
➤ (re) energisa	222.9	73.3	+ 204.2	468.6	155.6	+ 201.2
• Generation Distributed	213.8	66.5	+ 221.3	446.4	136.5	+ 226.9
• Electricity trading	0.2	-	-	0.2	0.1	+ 133.7
• Added value services	9.0	6.7	+ 33.3	21.9	18.9	+ 15.8
➤ Holding companies and other	49.5	10.6	+ 367.1	332.1	27.0	+ 1,129.0
(=) Total	1,821.0	1,194.2	+ 52.5	4,803.2	3,040.4	+ 58.0

## 2.8. Capital market

Traded on B3, the Energisa shares with the greatest liquidity ENGI11 - Units (consisting of 1 common share and 4 preferred shares) gained 3.0% in 3Q22, and closed the year quoted at R\$ 41.89 per Unit. Over the same period, the main stock exchange index, Ibovespa, shed -0.8%, while the IEE index grew 0.2%. See below the market indicators of Energisa's shares at the end of the quarter.

See below the market indicators of Energisa's shares at the end of the year:

	Sep/22	Sep/21	Change %
<b>Market indexes</b>			
Enterprise value (EV - R\$ million) <sup>(1)</sup>	37,924.17	30,496.30	24.4%
Market value at the end of the year (R\$ million)	17,083.47	16,589.90	3.0%
Average daily volume traded - Units (R\$ million)	89.70	74.96	19.7%
<b>Share prices</b>			
ENGI11 (Unit) closing price at the end of the year (R\$ /Unit)	41.89	40.68	3.0%
ENGI3 (ON) closing price at the end of the year (R\$ /share)	12.70	14.74	-13.9%
ENGI4 (PN) closing price at the end of the year (R\$ /share)	7.24	6.43	12.6%
<b>Relative indicators</b>			
Dividends paid per unit - UDM	4.13	0.90	360.5%
Net Income per Unit - UDM	7.48	6.71	11.4%
Total return to Units shareholder (TSR) - UDM %	10.62%	12.64%	-2.02 p.p.
Market value / equity (times)	1.46	1.90	-22.8%

(1) EV = Market value (R\$/share vs. number of shares) + consolidated net debt.

## 2.9. Dividends

On August 18, 2022 the Company's Board of Directors approved the distribution of interim dividends presented in the statement of financial position as of June 30, 2022 amounting to R\$ 472.2 million, or R\$ 1.16 (one Real and sixteen cents) per Unit and R\$ 0.2320 (twenty-three point two cents) per common and preferred share of the Company. Payments were made on September 01, 2022 based on the Company's share position as of August 23, 2022, including trading up to this date.

### 3. Distribution

#### 3.1. Operating revenue

In 9M22, net operating revenue reached R\$18,030.8 million, an increase of 0.3% (R\$46.7 million). In 3Q22, combined net operating revenue, i.e., before intercompany eliminations and excluding construction revenue amounted to R\$ 6,195.3 million, a decrease of 14.1% (R\$ 1,019.8 million) on 3Q21. This amounted to R\$ 18,030.8 million in YTD 9M22, an increase of 0.3% (R\$ 46.7 million). The factors which most contributed to the net revenue reduction in relation to last year, were basically (i) the reduction in the VNR values calculated due to the negative variation of the IPCS in the last quarter (impact of -R\$ 114.3 million); (ii) the non-levy of tariff flags (-R\$ 656.1 million); and (iii) reduction of taxes on energy billed in the quarter, resulting from the application of Law 194/2022, which reduced the maximum rates of ICMS levied on electricity. The combination of lower net income and change in taxation reduced sales taxes by 24.6% this quarter. These tax relief measures can produce beneficial effects in the medium term on defaults, losses and consumption. On the other hand, sector charges increased by R\$238.8 million in the quarter.

See below the net operating revenue by consumption sector of the DisCos:

Net revenue by consumption sector Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>(+) Electricity revenue (captive market)</b>	<b>5,749.2</b>	<b>6,261.4</b>	<b>- 8.2</b>	<b>18,605.5</b>	<b>17,387.0</b>	<b>+ 7.0</b>
✓ Residential	2,812.7	3,056.2	- 8.0	9,327.4	8,767.6	+ 6.4
✓ Industrial	404.1	446.7	- 9.5	1,218.7	1,167.5	+ 4.4
✓ Commercial	1,147.2	1,268.6	- 9.6	3,822.9	3,546.9	+ 7.8
✓ Rural	693.3	749.8	- 7.5	1,998.7	1,895.1	+ 5.5
✓ Other sectors	691.9	740.2	- 6.5	2,237.8	2,010.0	+ 11.3
(+) Electricity sales to distributors	101.6	698.8	- 85.5	290.5	1,059.4	- 72.6
(+) Net unbilled sales	98.7	291.9	- 66.2	124.9	500.0	- 75.0
(+) Electricity network usage charges	620.6	538.0	+ 15.4	1,716.7	1,446.5	+ 18.7
(+) Infrastructure construction revenue	1,204.2	777.9	+ 54.8	2,847.2	1,736.1	+ 64.0
(+) Creation and amortization of financial sector assets and liabilities	452.0	645.9	- 30.0	631.1	1,759.7	- 64.1
(+) Subsidies for services awarded under concession	401.0	373.6	+ 7.3	1,124.7	1,046.3	+ 7.5
(+) Concession financial asset	(114.3)	214.7	-	320.4	445.9	- 28.2
(+) Other revenue	67.5	89.0	- 24.2	157.6	149.2	+ 5.6
<b>(=) Gross revenue</b>	<b>8,580.5</b>	<b>9,891.2</b>	<b>- 13.3</b>	<b>25,818.7</b>	<b>25,530.1</b>	<b>+ 1.1</b>
(-) Sales taxes	1,656.3	2,195.7	- 24.6	5,580.7	6,132.4	- 9.0
(-) Rate tier deductions	-	(9.7)	-	-	(29.4)	-
(-) Sector charges	728.8	490.0	+ 48.7	2,207.2	1,442.9	+ 53.0
<b>(=) Combined net revenue</b>	<b>6,195.3</b>	<b>7,215.1</b>	<b>- 14.1</b>	<b>18,030.8</b>	<b>17,984.1</b>	<b>+ 0.3</b>
(-) Infrastructure construction revenue	1,204.2	777.9	+ 54.8	2,847.2	1,736.1	+ 64.0
<b>(=) Combined net revenue, without infrastructure construction revenue</b>	<b>4,991.1</b>	<b>6,437.2</b>	<b>- 22.5</b>	<b>15,183.6</b>	<b>16,248.0</b>	<b>- 6.6</b>

##### 3.1.1. Electricity market

In the third quarter of 2022 (3Q22), Energisa Group's total (free and captive) electricity consumption in the concession areas of Energisa Group's 11 DisCos was 9,339.7 GWh, an increase of 2.1% over the same period last year. Note that before the pre-pandemic period (3Q19), aggregate consumption grew by 5.2%.

The best performing segments in the quarter were the Industrial (+4.1% or 80.9 GWh), Residential (+2.2% or 74.1 GWh) and Other (+5.4% or 60.2 GWh) segments. In the industrial sector, 8 of our 11 DisCos recorded growth, driven by the food, paper and pulp, metallic minerals and nonmetallic mineral sectors. The Residential sector reported growth at 7 of our 11 DisCos, due to the warmer weather in July and August this year, especially in the concessions of ETO, EAC, ERO and EMT, and the increase in the total number of consumer units.

However, in September, unusually cold weather in the Midwest and South-east and the growing use of distributed generation curtailed residential consumption in the month. The sector Other was affected by the highest increase in 16 years in energy consumption by Government Authorities (+17.8%), primarily due to universities, authorities and the courts reopening their doors. The Commercial sector also reported growth (+3.3% or 54.4 GWh), influenced by the more intense resumption of in-person activities, with higher energy consumption by food distributors, shopping malls, supermarkets and retailers.

Consumption only diminished in the Rural (-7.4% or -78.4 GWh) Sector as a result of migrating rural clients to other sectors as a result of REN 901 (ANEEL). The lower consumption in the quarter was driven by lower use of pivot irrigation (above-average rainfall in the period), higher distributed generation and a higher comparison basis with the previous year.

### Captive sales billed by consumption class + TUSD (Consolidated)

Description Amounts in GWh	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>Residential</b>	<b>3,462.2</b>	<b>3,388.1</b>	+ 2.2	<b>10,684.8</b>	<b>10,523.7</b>	+ 1.5
<b>Industrial</b>	<b>2,037.7</b>	<b>1,956.9</b>	+ 4.1	<b>5,909.2</b>	<b>5,687.7</b>	+ 3.9
✓ Captive industrial	502.4	517.1	- 2.9	1,449.5	1,494.1	- 3.0
✓ Free Industrial	1,535.4	1,439.8	+ 6.6	4,459.7	4,193.6	+ 6.3
<b>Commercial</b>	<b>1,687.7</b>	<b>1,633.3</b>	+ 3.3	<b>5,202.2</b>	<b>4,945.0</b>	+ 5.2
✓ Captive commercial	1,325.2	1,327.2	- 0.1	4,136.3	4,089.1	+ 1.2
✓ Free commercial	362.5	306.1	+ 18.4	1,065.9	855.9	+ 24.5
<b>Rural</b>	<b>976.9</b>	<b>1,055.3</b>	- 7.4	<b>2,610.5</b>	<b>2,836.0</b>	- 8.0
✓ Captive rural	922.5	1,005.6	- 8.3	2,504.2	2,743.7	- 8.7
✓ Free rural	54.4	49.7	+ 9.4	106.2	92.3	+ 15.1
<b>Other</b>	<b>1,175.1</b>	<b>1,114.9</b>	+ 5.4	<b>3,518.5</b>	<b>3,383.2</b>	+ 4.0
✓ Captive other	1,083.9	1,040.8	+ 4.1	3,255.9	3,211.8	+ 1.4
✓ Free other	91.2	74.2	+ 23.0	262.6	171.4	+ 53.2
<b>1 Energy sales to captive consumers</b>	<b>7,296.2</b>	<b>7,278.8</b>	+ 0.2	<b>22,030.7</b>	<b>22,062.3</b>	- 0.1
2 Energy associated with free consumers (TUSD)	2,043.4	1,869.7	+ 9.3	5,894.5	5,313.2	+ 10.9
<b>3 Captive sales + TUSD (1+2)</b>	<b>9,339.7</b>	<b>9,148.5</b>	+ 2.1	<b>27,925.2</b>	<b>27,375.5</b>	+ 2.0
4 Unbilled sales	77.0	123.1	- 37.5	(74.0)	(34.9)	+ 112.0
<b>5 Captive sales + TUSD + unbilled supply (3+4)</b>	<b>9,416.7</b>	<b>9,271.7</b>	+ 1.6	<b>27,851.2</b>	<b>27,340.6</b>	+ 1.9

### 3.1.2. Electricity losses (“losses”)

Total electricity losses amounted to 5,741 GWh in September 2022, accounting for 12.5% of injected energy, complying with the regulatory level for the sixth consecutive quarter (-0.29 p.p.). The result for the quarter was 0.46 p.p lower and 0.21 p.p lower than the total losses recorded in 3Q21 and 2Q22 respectively. Note that in the last two years (after a more intense period of restrictions due to the pandemic in 3Q20), the reduction in total losses was 218 GWh.

Eight of the eleven distribution companies saw losses diminish in relation to the same period last year, with ERO (-1.46 p.p), EMG (-1.23 p.p) and EAC (-1.13 p.p) leading the pack.

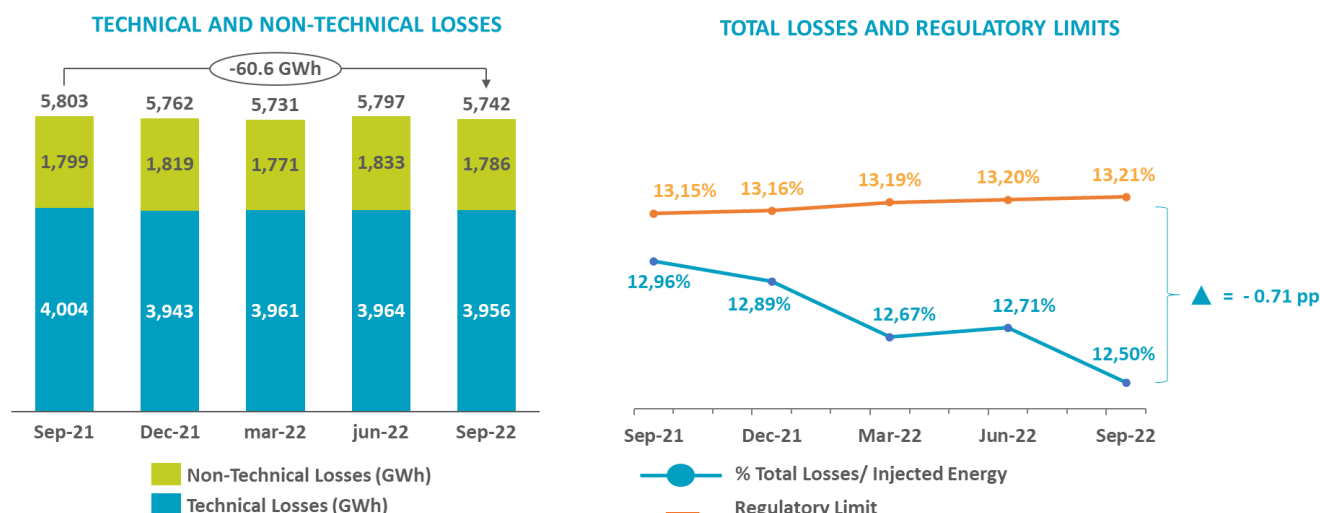
Only EMT and ESE reported growth in comparison with the third quarter last year. At ESE, the growth (+0.28 p.p) is primarily attributed to the lower consumption by high-voltage consumers, which reduces the required energy, thereby impacting the indicator. At EMT (+ 0.32 p.p), the growth in losses was due to climatic and seasonal factors, generating an increase in required energy without invoicing accompanying this growth.

In comparison with the regulatory benchmark, nine of the group’s DisCos closed the quarter with levels below this benchmark, six with a difference exceeding 1 percentage point: EMG, ENF, EMS, ETO, ESS and EAC, with EAC managing to return an index 4.58 percentage points below the benchmark.

In the consolidated statements for all distribution companies, the distance to the regulatory benchmark is 0.71 p.p,

the best ever performance, which attests to the impressive recovery ability the companies acquired in 2018 and investment and technology constantly used in all companies to combat losses.

The graph below demonstrates the performance of consolidated losses in recent quarters.



### Energy Losses (% in past 12 months)

DisCo	Technical losses (%)			Non-technical losses (%)			Total losses (%)			ANEEL	
	% Injected energy (12 months)			Sep/21	Jun/22	Sep/22	Sep/21	Jun/22	Sep/22		
EMG	9.60	9.56	9.46	-0.17	-0.60	-1.26	9.43	8.97	8.20	11.01	●
ENF	4.78	4.83	4.83	-1.03	-1.10	-1.07	3.75	3.73	3.76	5.11	●
ESE	7.66	7.68	7.71	2.57	2.62	2.80	10.23	10.30	10.51	10.55	●
EBO	5.60	5.57	5.55	0.62	0.35	0.28	6.21	5.92	5.84	6.11	●
EPB	8.44	8.36	8.31	4.63	4.02	3.94	13.07	12.38	12.25	13.16	●
EMT	8.95	9.01	8.99	4.53	4.94	4.81	13.48	13.95	13.80	13.55	●
EMS	9.74	9.69	9.50	2.68	2.40	1.88	12.42	12.08	11.39	12.91	●
ETO	10.65	10.47	10.58	1.27	1.31	1.25	11.92	11.78	11.82	13.74	●
ESS	6.06	5.80	5.66	0.14	0.01	-0.29	6.20	5.82	5.37	6.82	●
ERO	11.67	9.65	9.27	12.97	13.61	13.92	24.65	23.26	23.18	22.47	●
EAC	9.95	9.93	9.92	6.49	5.49	5.39	16.44	15.42	15.31	19.89	●
<b>Energisa Consolidated - %</b>	<b>8.94</b>	<b>8.69</b>	<b>8.61</b>	<b>4.02</b>	<b>4.02</b>	<b>3.89</b>	<b>12.96</b>	<b>12.71</b>	<b>12.50</b>	<b>13.21</b>	●
<b>Energisa Consolidated - GWh</b>	<b>4,003.8</b>	<b>3,964.0</b>	<b>3,955.5</b>	<b>1,798.8</b>	<b>1,832.9</b>	<b>1,786.4</b>	<b>5,802.5</b>	<b>5,796.9</b>	<b>5,741.9</b>	-	●

Nb.: To calculate the percentages presented above, we considered the values of unbilled energy. The A1 Free Market was included in the calculation of the Total Realized and Regulatory Loss.

### 3.1.3. Delinquency management

#### 3.1.3.1. Delinquency rate

Energisa's consolidated delinquency rate for the last 12 months was 1.46% in 3Q22, representing an increase of 0.65 percentage points over the same period of the previous year.

The comparison basis with 3Q21 needs to be adjusted for the nonrecurrent effect of assigning unperformed credits to an FIDC, which resulted in a reversal of R\$ 103.7 million in the 12 months ended 3Q21. If we disregard this effect, the delinquency rate in 3Q21 would be 1.23% and the difference to 3Q22 would drop to 0.23 p.p.

In the third quarter of 2022, the DisCos EMG, ENF, EBO, EMS, ETO and EAC stood out for their reductions in comparison with the previous quarter, despite the adjustments for nonrecurrent effects of the FIDC.

In addition to the non-recurring effect of the FIDC, EMT was impacted in the period because it was not allowed to

cut off the electricity supply, as a result of the 2021 State Law effective from Apr/21 to Jul/21.

At ERO, the main factors behind the percentage increase in PPECLD are the higher invoice base, as a result of high consumption and loss recovery initiatives. The distribution company was also impacted by the default of the state sanitation company.

The Group is maintaining its focus on multiple collection means, by sending SMS and WhatsApp messages, blacklisting, protests, telephone charging, emails, in addition to negotiations and credit card payments and lastly disconnecting customers. In addition to these measures, this quarter we expanded digital channels to the new form of financing for consumers, with credit card installment payments and direct financing by way of Voltz, Energisa Group's Fintech.

#### PPECLD Indicator (% last 12 months)

PPECLD (% of supply billed)	In 12 months (%)		
	3Q22	3Q21	Change in p.p.
EMG	0.26	0.39	- 0.14
ENF	0.32	0.45	- 0.13
ESE	0.94	0.51	+ 0.42
EBO	0.12	0.25	- 0.13
EPB	1.11	0.97	+ 0.14
EMT	2.08	0.59	+ 1.49
EMS	1.28	1.52	- 0.24
ETO	0.37	0.39	- 0.02
ESS	0.17	0.07	+ 0.11
ERO	4.09	1.44	+ 2.65
EAC	1.42	2.11	- 0.70
<b>Energisa - consolidated</b>	<b>1.46</b>	<b>0.81</b>	<b>+ 0.65</b>

#### 3.1.3.2. Collection fee

Energisa Group's 12-month consolidated collection rate in 3Q22 was 96.87%, 0.41 p.p. better than in 3Q21 (96.41%). Despite the still critical economic situation, Energisa has again improved its collection rate in the year, which rose 0.18 p.p. on 2Q22.

The actions implemented and mentioned in the previous item continue permitting a gradual recovery and the result confirms the expectation improvements made compared with 4Q21. The better result influences the PPECLD positively.

The tax exemptions, non-occurrence of extra tier costs and the effects of emergency income transfer policies in this third-quarter are enabling a better collection rate. All the group's DisCos saw collection rates rise in relation to the same period last year.

Despite the result influenced by the period during which we were not allowed to cut off the electricity supply, as a result of the State Law introduced in 2021, with cut-offs being re-permitted in the 2<sup>nd</sup> half of 2021, EMT is continuing its process of recovering these credits. ERO and EAC continue to implement the set of initiatives to improve their indicators to the same level as the group's other companies.

See below the collection rates of Energisa Group's DisCos:

Collection rate (%)	In 12 months (%)		
	Sep/22	Sep/21	Change in p.p.
EMG	98.54	98.27	+ 0.27
ENF	98.49	98.15	+ 0.35
ESE	98.00	97.47	+ 0.54
EBO	98.89	98.50	+ 0.39
EPB	97.51	96.78	+ 0.76
EMT	95.93	95.72	+ 0.22
EMS	97.37	96.78	+ 0.61
ETO	97.72	97.34	+ 0.39
ESS	99.07	98.81	+ 0.27
ERO	93.44	92.63	+ 0.87
EAC	94.51	93.39	+ 1.20
<b>Energisa - consolidated</b>	<b>96.87</b>	<b>96.41</b>	<b>0.48</b>

### 3.1.3.3. Service quality indicators for distribution services - DEC and FEC

In the main, the Group's DisCos performed well in 3Q22, maintaining the excellent performance in previous quarters and presenting indicators below the DEC and FEC regulatory limits at all concessions.

The following table presents the results for the period:

DisCo Service quality indicators	DEC (hours)			FEC (times)			DEC limit	FEC limit
	Sep/22	Sep/21	Change (%)	Sep/22	Sep/21	Change (%)		
EMG	8.22	8.48	- 3.1	4.41	4.63	- 4.8	10.86	7.81
ENF	7.01	5.90	+ 18.8	3.85	3.17	+ 21.5	9.19	7.65
ESE	10.79	9.95	+ 8.4	5.13	4.71	+ 8.9	11.44	7.60
EBO	3.38	3.01	+ 12.3	2.19	1.61	+ 36.0	12.64	8.37
EPB	11.55	11.32	+ 2.0	4.03	4.18	- 3.6	14.85	8.57
EMT	18.84	19.05	- 1.1	8.11	7.84	+ 3.4	19.50	14.89
EMS	9.92	10.37	- 4.3	4.11	4.42	- 7.1	11.14	7.53
ETO	16.35	16.15	+ 1.2	6.24	6.14	+ 1.6	20.99	13.77
ESS	5.65	5.05	+ 11.9	3.43	3.39	+ 1.2	7.17	6.52
ERO	21.78	29.25	- 25.5	8.67	12.14	- 28.6	27.08	18.64
EAC	27.46	27.27	+ 0.7	11.30	11.86	- 4.7	44.31	35.42

Nb: The data presented is obtained from ANEEL databases and can be changed if requested by the regulator.

Continuing its upward trend, ERO achieved its best ever historical series for both DEC and FEC. In September 2022 the DEC was 21.78 hours, down by 7.47 hours on September 2021. The FEC was 8.67 times, a 28.6% decrease, equivalent to 3.73 times. We point out that in March/2019 (first quarter under Energisa management), these amounts were 42.13 hours for DEC and 18.18 times for FEC.

### 3.1.4. Overcontracting

In addition to the amount of R\$ 50.3 million recorded by 2Q22, Energisa Group recorded R\$ 43.0 million in 3Q22 as a result of the new decision taken by the ANEEL executive board, as per Order 2.168/2022, as well as the monetary restatement of R\$ 7.9 million. As a result, the accumulated balance was a positive R\$ 101.2 million.

## 3.2. Operating costs and expenses

Combined distribution operating expenses and costs excluding infrastructure construction revenue amounted to R\$ 3,810.7 million in 3Q22, a decrease of 24.3% (R\$ 1,220.1 million) on 3Q21. In the year to date this amount is R\$ 11,305.0 million, 10.7% (R\$ 1,351.7 million) less than the same period last year.

See below the breakdown of the DisCos' operating costs and expenses:

Breakdown of operating expenses and costs Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>1 Non Manageable costs and expenses</b>	<b>2,781.0</b>	<b>4,029.3</b>	<b>- 31.0</b>	<b>8,190.6</b>	<b>9,994.3</b>	<b>- 18.0</b>
1.1 Electricity purchased for resale	2,242.1	3,615.7	- 38.0	6,738.3	8,667.3	- 22.3
1.2 Charges for using the transmission and distribution system	538.9	413.7	+ 30.3	1,452.3	1,327.0	+ 9.4
<b>2 Manageable costs and expenses</b>	<b>762.6</b>	<b>683.5</b>	<b>+ 11.6</b>	<b>2,326.3</b>	<b>2,005.9</b>	<b>+ 16.0</b>
<b>2.1 PMSO</b>	<b>662.0</b>	<b>680.1</b>	<b>- 2.7</b>	<b>1,928.0</b>	<b>1,944.0</b>	<b>- 0.8</b>
<b>2.2 Provisions/Reversals</b>	<b>100.6</b>	<b>3.4</b>	<b>+ 2,897.6</b>	<b>398.3</b>	<b>61.8</b>	<b>+ 544.1</b>
2.2.1 Contingencies	19.4	(60.9)	-	71.0	(96.2)	-
2.2.2 Expected credit losses	81.2	64.3	+ 26.4	327.3	158.1	+ 107.1
<b>3 Other revenue/expenses</b>	<b>267.2</b>	<b>318.1</b>	<b>- 16.0</b>	<b>788.2</b>	<b>656.6</b>	<b>+ 20.0</b>
3.1 Amortization and depreciation	224.3	211.8	+ 5.9	667.3	632.9	+ 5.4
3.2 Other revenue/expenses	42.8	106.3	- 59.7	120.9	23.7	+ 410.5
<b>Total combined operating costs and expenses (1+2+3, without RCI)</b>	<b>3,810.7</b>	<b>5,030.9</b>	<b>- 24.3</b>	<b>11,305.0</b>	<b>12,656.7</b>	<b>- 10.7</b>
Infrastructure construction revenue - RCI	1,204.2	777.9	+ 54.8	2,847.2	1,736.1	+ 64.0
<b>Total combined operating costs and expenses (1+2+3, including RCI)</b>	<b>5,015.0</b>	<b>5,808.8</b>	<b>- 13.7</b>	<b>14,152.2</b>	<b>14,392.8</b>	<b>- 1.7</b>

### 3.2.1. Non-Manageable operating costs and expenses

Non-manageable costs and expenses decreased by 31.0% (R\$ 1,248.4 million) in the quarter, to R\$ 2,781.0 million. The item "purchased energy" mainly influences the balance of energy supply and demand in the National Interconnected Grid (SIN), affecting the Difference Settlement Price (PLD), and the financial indexes used to adjust the prices of energy purchase contracts. In addition to pricing energy settlements in the CCEE spot market, the PLD also determines the expenses related to the hydrological risk (physical guarantee quotas, Itaipu and renegotiated plants) and other sector charges comprising the rate's A parcel, entailing full pass-throughs to consumers.

### 3.2.2. Manageable operating costs and expenses

Manageable costs and expenses rose by 11.6% (R\$ 79.1 million), to R\$ 762.6 million in the quarter.

#### PMSO (Personnel, Materials, Services and Other)

PMSO expenses fell by 2.7% (R\$ 18.1 million), to R\$ 662.0 million in the quarter, below the inflation of 7.17% accumulated in the last 12 months ended September.

See below PMSO expenses by distribution company:

Combined PMSO Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
Personnel	215.8	250.8	- 14.0	676.3	741.9	- 8.8
Post-employment benefit	12.0	12.6	- 4.8	36.4	36.0	+ 1.0
Material	63.3	52.9	+ 19.7	186.7	147.5	+ 26.5
Outsourced services	295.2	288.7	+ 2.2	884.3	842.6	+ 5.0
Other	75.6	75.1	+ 0.8	144.2	176.0	- 18.0
✓ Contractual and regulatory penalties	11.5	1.3	+ 757.4	20.8	1.0	+ 1,925.6
✓ Contingencies (settlement of civil claims)	-	52.3	-	-	100.6	-
✓ Other	64.1	21.4	+ 199.1	123.5	74.4	+ 66.0
<b>Total combined PMSO</b>	<b>662.0</b>	<b>680.1</b>	<b>- 2.7</b>	<b>1,928.0</b>	<b>1,944.0</b>	<b>- 0.8</b>
<b>IPCA / IBGE (12 months)</b>	<b>7.17%</b>					
<b>IGPM / FGV (12 months)</b>	<b>8.25%</b>					

The main changes in PMSO expenses are detailed below:

✓ **Personnel and Retirement Benefits**

This quarter, the item personnel and retirement benefits decreased by 14% primarily due to the higher capitalization level of personnel expenses, in the amount of R\$ 13 million in the quarter.

✓ **Material**

Material expenses rose by R\$ 10.4 million, primarily due to higher expenses at ERO (R\$ 3.4 million) and EMT (R\$ 1.6 million) in the period).

✓ **Services**

Outsourced service expenses rose by R\$ 6.7 million, primarily due to the increase at EMT (R\$ 16.1 million) of primarily preventive maintenance expenses, revenue hedges and customer services.

✓ **Other expenses**

Other expenses amounted to R\$ 75.6 million in the quarter, an increase of 0.8% (R\$ 14.9 million) compared with the same period last year, mostly due to:

- (i) R\$ 9.5 million increase in expenses on regulatory fines and penalties at EMT;
- (ii) R\$ 3.2 million increase in expenses due to reallocating certain expenses from Services to Other at ERO.

### 3.2.3. Other operating expenses

The group other operating expenses amounted to R\$ 367.8 million in the quarter, against R\$ 321.4 million in the same period of the previous year.

See below the DisCos' other operating expenses:

Other expenses - combined Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>Provisions/Reversals</b>	<b>100.6</b>	<b>3.4</b>	<b>+ 2,897.6</b>	<b>398.3</b>	<b>61.8</b>	<b>+ 544.1</b>
Legal claims	19.4	(60.9)	-	71.0	(96.2)	-
Expected credit losses for doubtful accounts	81.2	64.3	+ 26.4	327.3	158.1	+ 107.1
<b>Other revenue/expenses</b>	<b>267.2</b>	<b>318.1</b>	<b>- 16.0</b>	<b>788.2</b>	<b>656.6</b>	<b>+ 20.0</b>
<b>Total combined</b>	<b>367.8</b>	<b>321.4</b>	<b>+ 14.4</b>	<b>1,186.5</b>	<b>718.4</b>	<b>+ 65.2</b>

Note: Negative figures represent reversals.

### **Expected credit losses for doubtful accounts ("PPECLD")**

The PPECLD was R\$ 81.2 million, representing an increase of 26.4% (R\$ 16.9 million) compared with the R\$ 64.3 million in 3Q21. The growth in the DisCos' PPECLD in the quarter is primarily explained by the increase in the provision for uncollectible receivables of R\$ 15.3 million between quarters. The main increases were presented by the DisCos: EMT (R\$ 9.2 million), ESE (R\$ 4.0 million) and EPB (R\$ 1.5 million).

### **Other revenue / expenses**

Total of R\$ 267.2 million this quarter, compared with R\$ 318.1 million in the same quarter last year, a decrease of 16.0% (R\$ 50.9 million). In 3Q22, the main positive impact on the item was related to the reversal of the provision for ICMS in the amount of R\$ 81.2 million at EMT.

### 3.3. EBITDA

EBITDA amounted to R\$ 1,404.7 million in the quarter, a decrease of 13.2% (R\$ 213.4 million) on the same quarter last year. EBITDA in 9M22 was R\$ 4,545.9 million, an increase of 7.6% (R\$ 321.7 million) over the same period of the previous year.

The EBITDA in this quarter is influenced by the financial restatement of the VNR, with a negative R\$ 114.3 million this quarter due to the reduction of the IPCA in the period, compared with a positive R\$ 214.7 million in the same period of the previous year.

If the aforesaid effects were excluded, the Adjusted EBITDA in the quarter would be R\$ 1,519.0 million, 8.2% (R\$ 115.6 million) more than in the previous year.

See below the DisCos' Adjusted EBITDA, not including the VNR:

Description Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
EMG	51.3	35.4	+ 44.9	130.8	129.6	+ 0.9
ENF	10.4	10.0	+ 4.4	24.8	23.2	+ 6.7
ESE	111.6	109.5	+ 1.9	325.9	295.1	+ 10.4
EBO	24.9	17.5	+ 42.3	51.2	44.2	+ 15.8
EPB	143.2	161.5	- 11.3	380.2	442.2	- 14.0
EMT	529.4	441.6	+ 19.9	1,508.9	1,246.9	+ 21.0
EMS	286.3	258.6	+ 10.7	841.5	666.1	+ 26.3
ETO	153.7	133.1	+ 15.5	387.4	340.5	+ 13.8
ESS	84.3	85.7	- 1.7	235.8	233.7	+ 0.9
ERO	64.3	97.4	- 34.0	187.6	224.6	- 16.5
EAC	59.5	53.1	+ 12.1	151.5	132.3	+ 14.5
<b>Total</b>	<b>1,519.0</b>	<b>1,403.4</b>	<b>+ 8.2</b>	<b>4,225.6</b>	<b>3,778.3</b>	<b>+ 11.8</b>

### 3.4. Net income for the period

In the quarter the consolidated net income was R\$ 534.2 million, 34.3% (R\$ 278.9 million) less than the same period last year.

See below the DisCos' profit (loss):

Income (loss) Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
EMG	17.7	14.5	+ 22.2	44.2	60.2	- 26.5
ENF	3.8	4.9	- 22.2	8.5	9.1	- 6.1
ESE	45.2	87.6	- 48.4	196.5	221.2	- 11.2
EBO	17.6	15.6	+ 12.4	39.0	38.2	+ 2.1
EPB	76.3	129.9	- 41.3	246.8	346.8	- 28.8
EMT	223.8	262.3	- 14.7	963.4	885.3	+ 8.8
EMS	106.2	168.7	- 37.0	434.0	427.7	+ 1.5
ETO	85.2	89.6	- 4.8	203.6	222.0	- 8.3
ESS	33.3	44.6	- 25.4	100.9	115.3	- 12.5
ERO	(91.4)	(32.4)	+ 181.9	(285.7)	(78.3)	+ 264.8
EAC	16.5	27.9	- 40.7	43.1	44.6	- 3.2
<b>Total</b>	<b>534.2</b>	<b>813.1</b>	<b>- 34.3</b>	<b>1,994.3</b>	<b>2,292.0</b>	<b>- 13.0</b>

If the non-cash effects shown in the table below were excluded as well as the impact on financing, described in item 2.4, the combined adjusted net income for the quarter would be R\$ 598.9 million, 7.5% (R\$ 48.5 million) more than in the same period last year. The YTD combined adjusted net income was R\$ 1,743.3 million, 10.2% (R\$ 198.9 million) less than the same period last year.

See below non-cash effects in the quarter:

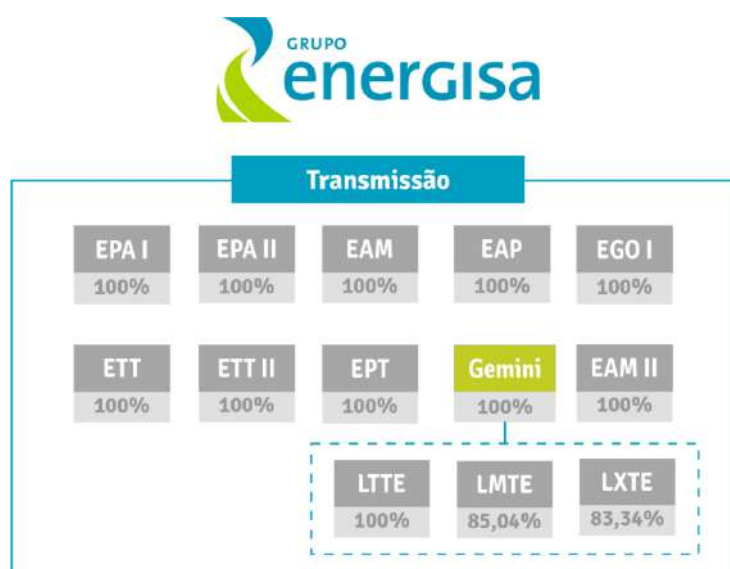
Description (R\$ million)	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
(=) Net income for the combined period	534.2	813.1	-34.3%	1,994.3	2,292.0	-13.0%
Concession financial asset (VNR)	+89.4	(165.8)	-	(251.0)	(349.8)	-28.2%
(=) Adjusted combined net income	598.9	647.3	-7.5%	1,743.3	1,942.2	-10.2%

## 4. Transmission

### 4.1. Overview

Energisa Group's activities also include energy transmission assets resulting from the acquisitions of 8 lots at auctions. From 2017 to 2022, 4 operating concessions were acquired via the secondary market in 2021 and 2022, totaling 12 transmission concessions with transmission lines of approximately 3,227,000 km and a transformation capacity of 14,372 MVA. The consolidated Annual Operational Revenue is R\$ 781.5 million, with an RAP of R\$ 742.6 million (2022-23 round) and fiber-optics revenue of R\$ 38.9 million.

See below the share ownership structure of Energisa Transmissão:



See below tables summarizing operational transmission concessions and concessions under construction of the Group:

Operational TransCos:

Name	Date contract signed	State	Length (Km)	Transformation capacity MVA	Start-up	Early delivery achieved	Capex realized/Acquisition Price (R\$ mm)	RAP Round 22-23 (R\$ mm)	Fiber-optics Revenue	Status
EGO I	Aug/17	GO	136 (CD)	1,344	Mar/20	17 months	255.9	49.7	-	Operational
EPA I	Aug/17	PA	296 (CD)	300	Nov/20	16 months	318.3	62.7	-	Operational
EPA II	Sep/18	PA	139 (CD/CS)	1,800	Dec/21	12 months	421.2	48.3 <sup>(e)</sup>	-	Operational
EPT	Jun/16	MT	-	150	Jun/19	-	102.1	12.6	-	Operational
LMTE	Oct/08	AP/PA	685	1,000	Jun/13	-	-	142.2 <sup>(e)</sup>	22.2	Operational
LXTE	Oct/08	PA	508	1,500	Jun/13	-	802.7	156.4 <sup>(e)</sup>	16.7	Operational
LTTE	Dec/11	RJ/SP	258	4,200	Oct/17	-	-	75.2 <sup>(e)</sup>	-	Operational
<b>Total</b>			<b>3,227</b>	<b>10,294</b>			<b>1,903.0</b>	<b>509.8</b>	<b>38.9</b>	<b>-</b>

Ventures under construction:

Name	Date contract signed	State	Length (Km)	Transformation capacity MVA	Operational Start-up (Aneel)	Physical Progress <sup>(a)</sup>	Estimated early delivery <sup>(b)</sup>	Estimated Capex <sup>(c)</sup> (R\$ mm)	RAP Round 22-23 (R\$ mm)	Status
ETT	Mar/19	BA/TO	772 (CS)	850	Mar/24	77%	14 months	742.7	79.9	Under construction
EAM	Mar/21	AM	410 (DC / CS)	2,728	Mar/26	35.2% <sup>(d)</sup>	12/18 months	1,011.0	79.9 <sup>(e)</sup>	Partial
ETT II	Sep/21	TO	-	200	Sep/24	6.39%	-	82.7	4.8	Under Construction
EAP	Mar/22	AP	10	300	Sep/25	3.48%	8 months	147.6	12.6	Under Construction
EAM II	Sep/22	AM	12.9	-	Aug/27	-	18 months	207.8	18.7	Under Construction
<b>Total</b>			<b>3,227</b>					<b>2,191.1</b>	<b>195.9</b>	<b>-</b>

Nb.: CD - Dual circuit / CS - Single circuit. (a) Physical progress data restated for September/2022 (b) The early operational start-up of concessions under construction could change depending on factors such as late delivery of materials and delays due to contractor performance. (c) Restated by the IPCA price index from the auction date + Capex optimization (except EAM I which does not include optimization) / (d) 30.04% of the status relates to the operational facilities of EAM / (e) Includes additional supporting revenue.

## 4.2. Headlines for the period

We signed the Energisa Amazonas II concession agreement on September 30, 2022 for lot 12 secured at transmission auction 01/2022 held by Aneel on June 30, 2022, whose project is called Energisa Amazonas Transmissora II, and which consists of building a 230 kV, 12.9 km transmission line between the Mauá 3 and Manaus substations, comprising overhead and underground sections.

#### 4.3. Ratification of Annual Permitted Revenue (RAP) - 2022/2023 Round

On July 12, 2022 ANEEL published Ratifying Resolution 3.067/2022 which established adjustments by the IPCA price index of 11.73% to the Annual Permitted Revenues (RAP) of the transmission concessions for the 2022-2023 round, effective from July 01, 2022 to June 30, 2023, meaning the Company will only feel the benefits from 3Q22. The annual permitted revenue of Energisa Group's TransCos is now therefore R\$ 742.6 million for the 2022-2023 round (R\$ 659.5 for the 2021/2022 round), as follows.

TransCos	Round 2021/2022	Round 2022/2023
Energisa Goiás (EGO)	44.4	49.7
Energisa Pará I (EPA I)	56.1	62.7
Energisa Pará II (EPA II)	43.3	48.3
Energisa Tocantins I (ETT I)	71.5	79.9
Energisa Amazonas (EAM)	71.5	79.9
Energisa Tocantins II (ETT II)	4.3	4.8
Energisa Amapá (EAP)	11.3	12.2
Energisa Amazonas II (EAM II)	17.7	18.7
Energisa Paranaíba (EPT)	11.3	12.6
Linhas Macapá (LMTE)	125.4	142.2
Linhas Xingú (LXTE)	139.7	156.4
Linhas Taubaté (LTTE)	63.4	75.2
<b>Total</b>	<b>659.5</b>	<b>742.6</b>

#### 4.4. Main differences between the Corporate and Regulatory results

Two accounting methods are used to prepare the financial results of energy transmission companies in Brazil: 1) Corporate Financial Statements prepared in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), known as Corporate Results, based on the standards issued by the Brazilian Securities Commission that apply to the preparation of Financial Statements; and 2) Regulatory Financial Statements prepared in accordance with the Power Sector Accounting Manual issued by the National Electricity Regulatory Agency (ANEEL), known as regulatory results.

##### Corporate Results

The adoption of IFRS 9 (CPC 48) or IFRS 15 (CPC 47) became mandatory from January 2018, and Energisa opted for IFRS 15 (CPC 47), in which the company will recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services (recognition of Concession Contract Asset).

The contract assets include receivables for the implementation of infrastructure and revenue from the compensation of concession assets, measured at the present value of the future cash flows based on the average financing rate of the project when the concession agreement was formally made, pursuant to CPC 47.

##### Regulatory Result

As regards the Regulatory Financial Statements, prepared in accordance with the guidelines set out in the Power Sector Accounting Manual issued by ANEEL, all investments made to build transmission lines and substations are recorded as property, plant and equipment and the operating revenue the concession operators are entitled receive is called Annual Permitted Revenue (RAP) guaranteed by the concession agreement and restated annually for inflation.

Sections 2.3 and 2.5 of the consolidated results presents the EBITDA and Net Income, respectively, including the effects of the regularly accounting of TransCos, and describes how the nonrecurrent results differ from the corporate result.

## Main accounting differences between IFRS and Regulatory Results

**Revenue:** In the corporate statements, investments made over the term of the concession are recorded as contract assets in the statement of financial position, and infrastructure construction revenue is recognized against profit or loss. The remuneration of the contract asset is also recorded based on the average financing rate for the project when the concession agreement is formalized. After going operational, infrastructure construction revenue is no longer recorded and the operational revenue from operations and maintenance services begins to be recognized. Furthermore, under regulatory accounting, investments are classified as property, plant and equipment and depreciated over their useful lives, with Revenue represented by receipts after the asset comes into operation (the Annual Permitted Revenue or RAP) recognized through invoicing over the term of the concession, in a similar way to revenue recorded in the operational cash flow.

**Construction Cost:** Under the corporate method, infrastructure construction costs, i.e. investments made during the preoperational period, are recognized in profit or loss, and do not exist under the regulatory accounting method.

**Depreciation:** Under the corporate method, investments relating to concessions are recognized as a contractual asset in the statement of financial position. The property, plant and equipment recognized in the corporate result entails the Company's assets and not the concession. In the regulatory accounting method, investments made in the concession are recorded as property, plant and equipment and depreciated over their useful lives, limited to the concession agreement term.

**IR/CSLL:** These taxes are calculated in accordance with the results determined in each accounting recognition method as a consequence of temporary differences between the corporate and regulatory calculation bases, on which the respective deferred taxes are made.

## 4.5. Consolidated economic and financial results - Corporate vs. Regulatory

ETE's consolidated corporate economic and financial performance has been summarized below:

IFRS Economic and Financial Performance	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>Results - R\$ million</b>						
Infrastructure construction revenue	93.5	244.8	- 61.8	395.3	492.5	- 19.7
Efficiency gain on implementing infrastructure	18.6	5.3	+ 249.0	38.5	(58.8)	-
Revenue from construction performance obligation margins	(21.2)	76.4	-	152.5	209.6	- 27.2
Operation and Maintenance Revenue	(102.3)	3.5	-	35.2	16.3	+ 116.1
Concession asset remuneration	671.5	50.1	+ 1,239.8	636.1	129.7	+ 390.4
Other Operating Revenue	8.7	1.3	+ 585.1	12.6	3.3	+ 285.7
<b>Total from Gross Revenue</b>	<b>668.9</b>	<b>381.3</b>	<b>+ 75.4</b>	<b>1,270.2</b>	<b>792.6</b>	<b>+ 60.3</b>
Deductions from Revenue	(51.4)	(22.9)	+ 124.7	(93.1)	(43.2)	+ 115.6
<b>Net Operating Revenue</b>	<b>617.5</b>	<b>358.5</b>	<b>+ 72.3</b>	<b>1,177.1</b>	<b>749.4</b>	<b>+ 57.1</b>
PMSO	(3.3)	(9.3)	- 64.1	(25.8)	(30.1)	- 14.4
Construction Cost	(88.7)	(225.2)	- 60.6	(370.8)	(456.8)	- 18.8
Depreciation/Amortization	(0.1)	0.1	-	0.1	0.1	- 2.3
<b>EBITDA</b>	<b>525.5</b>	<b>124.0</b>	<b>+ 323.6</b>	<b>780.7</b>	<b>265.2</b>	<b>+ 194.4</b>
<b>EBITDA Margin</b>	<b>85.1</b>	<b>34.6</b>	<b>+ 145.9 p.p.</b>	<b>66.3</b>	<b>35.4</b>	<b>+ 87.4 p.p.</b>
Finance income/loss	(132.6)	(21.1)	+ 527.8	(245.1)	(50.4)	+ 386.3
Income and social contribution taxes	(117.0)	(32.1)	+ 265.0	(177.2)	(60.7)	+ 191.9
<b>Net Income</b>	<b>275.8</b>	<b>70.9</b>	<b>+ 289.2</b>	<b>358.3</b>	<b>154.1</b>	<b>+ 132.5</b>

### Main impacts on corporate results

**Corporate Operating Revenue:** In 3Q22, Energisa Transmissão de Energia S/A presented consolidated net corporate operating revenue of R\$ 617.5 million, growth of 72.3% (R\$ 259.0 million) compared with 3Q21 due to:

- (i) the acquisition of Gemini Energy on June 10, 2022;
- (ii) the impact of inflation on the contractual asset which is always adjusted in the third quarter of each year, along with the RAP.

This growth was partly offset by the reduction in construction revenue due to lower investment in the concession of Energisa Tocantins.

**PMSO and Depreciation/Amortization:** the PMSO and D&A line amounted to R\$ 3.3 million, a decrease of 64.1% (R\$ 6.0 million) in 3Q22 compared with 3Q21, primarily due to the reversal of the legal proceeding in the amount of R\$ 40.0 million.

**EBITDA and EBITDA Margin:** the corporate EBITDA amounted to R\$ 525.5 million in the comparison between 3Q22 and 3Q21, an increase of R\$ 401.5 million due to higher revenue and a lower PMSO, as explained in the previous items.

**Financial result:** net finance costs amounted to R\$ 132.6 million in 3Q22, an increase of R\$ 111.5 million due to:

- (i) the acquisition of Gemini Energy which contributed R\$ 49.6 million to the consolidated financial result;
- (ii) the increase in the CDI and IPCA rates in the period;
- (iii) the increase in net debt between the compared quarters.

**Net Income:** Net income was R\$ 275.8 million in 3Q22, growth of R\$ 204.9 million primarily due to the acquisition of Gemini Energy and the impact of inflation on the contractual asset, as mentioned above.

### Main impacts of the regulatory result

#### Disclaimer

This section presents the corporate and regulatory results of the Company's transmission segment. The regulatory results aim to present an analysis of the regulatory/managerial performance of the TransCos, in accordance with transmission sector practices. It should not therefore be considered an official economic and financial report of the Company for the Brazilian Securities Commission (CVM), which follows the IFRS standards issued by the International Accounting Standards Board (IASB). The Regulatory Financial Statements (DCRs) presented here are audited annually by April 30 each financial year upon submission of the regulatory financial statements to ANEEL. Matters specifically related to the regulatory accounting disclosed before the conclusion of the DCRs are subject to change.

Regulatory Economic and Financial Performance	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
<b>Results - R\$ million</b>						
Annual Permitted Revenue	157.9	36.2	+ 336.2	281.7	107.9	+ 161.0
Other Operating Revenue	-	-	-	-	-	-
<b>Total from Gross Revenue</b>	<b>157.9</b>	<b>36.2</b>	<b>+ 336.2</b>	<b>281.7</b>	<b>107.9</b>	<b>+ 161.0</b>
Deductions from Revenue	(16.0)	(1.4)	+ 1,057.8	(24.3)	(4.7)	+ 420.4
<b>Net Operating Revenue</b>	<b>141.9</b>	<b>34.8</b>	<b>+ 307.6</b>	<b>257.5</b>	<b>103.3</b>	<b>+ 149.3</b>
Construction Cost	-	-	-	-	-	-
Depreciation/Amortization	(41.4)	(14.0)	+ 196.2	(72.3)	(21.3)	+ 240.4
<b>EBITDA</b>	<b>118.1</b>	<b>26.7</b>	<b>+ 342.5</b>	<b>224.6</b>	<b>76.0</b>	<b>+ 195.7</b>
<b>EBITDA Margin</b>	<b>83.2</b>	<b>76.6</b>	<b>+ 8.6 p.p.</b>	<b>87.2</b>	<b>73.6</b>	<b>+ 18.6 p.p.</b>
Finance income/loss	(190.1)	(4.8)	+ 3,853.2	(245.1)	(14.1)	+ 1,634.6
Income and social contribution taxes	(36.4)	(2.2)	+ 1,536.8	(46.3)	(7.5)	+ 514.2
<b>Net Income</b>	<b>(149.8)</b>	<b>5.7</b>	<b>-</b>	<b>(139.1)</b>	<b>33.0</b>	<b>-</b>

**Net operating revenue:** In 3Q22 ETE reported regulatory net operating revenue of R\$ 157.9 million, R\$ 121.7 million

more than in 3Q21 due to:

- (i) the entry into operation of the Energisa Pará II concession in December 2021 (+R\$30.5 million);
- (ii) the acquisition of the Energisa Paranaíta concession in February 2022;
- (iii) the entry into operation of the concession Energisa Pará II in December 2021 (+R\$ 30.5 million);
- (iv) the inflationary adjustment of 11.74% (IPCA) for the 2022/2023 round of the RAP (annual permitted revenue).

**PMSO and Depreciation/Amortization:** In 3Q22 the PMSO and Depreciation/Amortization stood at R\$ 15.7 million, an impact of 193.7% compared with 3Q21 due to:

- (i) the acquisition of Gemini Energy;
- (ii) the entry into operation of EPA II in 2021, thereby increasing the depreciation between the compared periods.

**EBITDA and EBITDA Margin:** the Regulatory EBITDA was R\$ 118.1 million in 3Q22, an increase of 342.5% (+R\$ 91.4 million) on the amount recorded in 3Q21, mainly because of the effects explained on net operating revenue;

**Financial result:** net finance costs amounted to R\$ 190.1 million in 3Q22, an increase of R\$ 185.3 million due to the aforesaid impacts mentioned in the corporate result.

**Net Income/Loss:** In 3Q22, the Company recorded a loss of R\$ 152.3 million, an impact of R\$ 158.0 million primarily explained by higher finance costs in the period.

## 5. (re) energisa

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(re)energisa is the group's brand that represents its unregulated operations, such as decentralized generation services from renewable sources, the sale of energy in the free market and added value services. Given an increasingly competitive market with multiple offers, the Group's diversification strategy includes offering an ecosystem of energy solutions to our customers.

The brand also materializes the company's one-stop shop approach to the market. The company's strategy is to spearhead the energy transformation, connecting people and companies to the best energy solutions in a sustainable and low-carbon economy. (re)energisa is the brand adopted to bring together and represent the companies Alsol Energias Renováveis, Energisa Comercializadora and Energisa Soluções throughout Brazil, focusing on the B2B sector, serving companies of all shapes and sizes in towns and the countryside.

### 5.1. Distributed generation

Alsol is the group's company that is primarily engaged in decentralized generation from solar farms connected to existing distribution grids using the electricity offsetting system introduced by Law 14.300/2022. The company builds and operates proprietary solar plants, in addition to developing proprietary systems for controlling and monitoring the various generation units, resulting in higher electricity productivity above that initially planned for each plant. The solar farms are intended for small- and middle-market businesses, and medium-size businesses purchasing low-voltage energy in the form of a joint-venture.

This quarter Alsol invested R\$ 213 million in implementing solar farms and closed the quarter with an installed capacity of 110 MWp. The total reached 131.4 MWp on October 26, with 40 UFVs connected and operational. We have a total of 22 UFVs under construction and at an advanced stage of completion, that add up to 99.5 MWp

Sanctioned on January 06, 2022, Law 14.300 provides the legal security to support the growth of distributed generation in Brazil. With this law being sanctioned, the vested right is valid for 25 years for ventures in operation and new ventures receiving permits up to 12 months after the publication of the Law.

Alsol's economic and financial performance has been summarized below:

Distributed Generation Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
Net revenue	18.2	13.0	+ 39.5	60.3	30.4	+ 98.4
PMSO	(3.4)	(5.3)	- 36.4	(27.8)	(14.4)	+ 92.3
Other costs and expenses	(2.2)	-0.1	-	(4.8)	(0.7)	+ 579.3
EBITDA	12.6	7.6	+ 66.0	27.8	15.3	+ 82.0
Net income (loss) for the period	1.4	1.7	- 16.6	(0.4)	4.6	-

## 5.2. Electricity trading

During the favorable rainy season, reservoirs were buoyant, at 57.3% at the end of September for the SIN (National Interconnected Grid), the highest levels seen in the period since 2012. The PLD (Difference Settlement Prices) was therefore kept low, with the average price for the period (Jul/22 to Sep/22) of R\$ 66.54/MWh, approaching the regulatory floor: R\$ 55.70/MWh. This maintenance of low levels affected the market considerably, impacting energy pricing including medium-term products (2 years and above).

In respect of the consumption data published by the CCEE (Brazilian Electricity Trading Chamber), there was an increase of 2.6% in July and 0.6% in August compared with the same period last year, with variations between the regulated and free systems. The highest consumption increases were observed in the segments Timber, Paper and Pulp, followed by Beverages and Services. The segments with the largest drops in consumption were the textile industry, nonmetallic minerals and telecommunications.

Description Amounts in GWh	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
Sales to free consumers (ECOM)	1,327	1,092	21.5	3,294.2	3,500.9	- 5.9

18 contracts were closed in the third quarter, with a supply period of between 2023 and 2027, amounting to 670 GWh.

Trader Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
Net revenue	218.2	224.2	- 2.7	598.2	633.1	- 5.5
PMSO (includes energy purchase cost)	(221.0)	(251.8)	- 12.2	(604.5)	(662.5)	- 8.7
Other costs and expenses	7.7	41.3	-	31.1	29.0	+ 7.0
EBITDA	4.9	13.7	- 64.5	24.7	(0.3)	-
Net income (loss) for the period	0.9	8.5	- 89.2	6.6	(3.2)	- 308.1

## 5.3. Added Value Services

Energisa Soluções is the Group company engaged in providing added value services to medium and high voltage customers across Brazil. These services generate benefits for our customers through improvements and streamlining of energy processes, thereby reducing costs and improving their operational levels. This business line includes services such as O&M (operation and maintenance of electric assets), Energy Efficiency and Automation of our customers' energy processes.

This year' revenue results have grown strongly compared with the previous year due to securing new contracts in Solar O&M, Transmission O&M, Third-Party Works Management and electric asset automation.

Energisa Soluções Consolidated Amounts in R\$ million	Quarter			Accumulated		
	3Q22	3Q21	Change %	9M22	9M21	Change %
Net revenue	122.4	57.6	+ 112.7	290.6	158.2	+ 83.6
PMSO	(111.5)	(49.4)	+ 125.8	(262.7)	(139.6)	+ 88.2
Other costs and expenses	3.1	0.0	-	2.5	1.7	+ 48.8
EBITDA	14.0	8.2	+ 71.5	30.5	20.4	+ 49.6
Net income (loss) for the period	6.1	3.1	+ 97.2	11.2	6.4	+ 75.0

## 6. Centralized generation

The photovoltaic plants Energisa Geração Central Solar Rio do Peixe I and Energisa Geração Central Solar Rio do Peixe II, located in Paraíba state, came into operation on September 02, 2022, with an installed capacity of 70 MWp. R\$ 334.5 million was invested in generating some 600 jobs in the region during the implementation period.

The ventures have global clean energy certificates (I-REC), which add value to the Megawatt generated and confirms the energy comes from renewable sources. Building these plants is a part of Energisa Group's strategy to diversify its portfolio. The company is already engaged in decentralized solar generation and its first centralized generation venture is now in commercial operation - using this clean source. In the next five years, the energy generated in these farms will be sold in the free market by (re)energisa.

In addition to providing greater energy reliability to the region and reducing electricity losses for clients, the two plants will avoid the emission of some 15,000 tons of CO<sub>2</sub> a year into the atmosphere. One of Energisa Group's Commitments, with targets through 2051, is to enable the addition of renewable sources in Brazil sustainably, with energy security, and matrix reliability.

## 7. Subsequent events

### Issuance of Sustainability-Linked Bonds (SLB) - Parent Company

On October 21, 2022, Energisa S.A. issued Sustainability-Linked Bonds (SLB) in the amount of R\$ 750.0 million, with: (i) R\$ 550 million of series 1 maturing in October 2026 and yielding CDI plus 1.50% per annum, and (ii) R\$ 200 million of series 2 maturing in October 2029 and yielding CDI plus 1.65%. SLB costs are indexed to sustainability commitments, including the provision of renewable energy to families in remote areas of the Amazon by 2026 and expanding the installed distributed generation capacity by 2024. The funds were made available on October 20, 2022 and used in the ordinary management of the Company's operations.

### Rate tiers

ANEEL decided to trigger the Green Tier for electricity DisCos in October and November 2022, after analyzing the hydrological situation in Brazil.

### Debentures issuance - Parent company

On October 20, 2022 Energisa S/A made its 17<sup>th</sup> debentures issuance in local currency in the amount of R\$ 750,000, with: (i) R\$ 550,000 of Series 1 maturing on October 20, 2027 and yielding CDI plus 1.50% per year (ii) R\$ 200,000 of series 2 maturing on October 20, 2029 yielding CDI plus 1.65% per year. The funds were placed in a current account on October 20, 2022, and were used in the ordinary management of the Company's operations.

**Service provision agreement - subsidiaries**

Service provision agreement entailing technical assistance, technical support and service levels related to the SCADA System for Energisa Group's units, signed in the total amount of R\$ 15,957. The operation was procured at the market conditions in place at the time, in accordance with good market practices and with the prior consent of the National Electricity Regulatory Agency - ANEEL via Aneel Order 3.024 of October 19, 2022, effective from 09/02/2022 and expiring on 09/02/2027, except for ERO and EAC which expire on 09/03/2024, as follows.

Electricity distribution subsidiaries:	Contract price
Energisa Mato Grosso	3,116
Energisa Mato Grosso do Sul	1,945
Energisa Sul-Sudeste	1,945
Energisa Tocantins	1,945
Energisa Paraíba	1,817
Energisa Sergipe	128
Energisa Minas	1,944
Energisa Rondônia	1,945
Energisa Acre	1,171
<b>Total</b>	<b>15,957</b>

Management.

## Appendix I - Financial Statements

### Balance Sheet - Asset - Individual

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
1	Total Assets	18,823,943	18,152,620
1.01	Current Assets	2,268,706	2,045,112
1.01.01	Cash and Cash Equivalents	19,145	17,408
1.01.02	Short-term investments	2,022,665	1,842,464
1.01.02.01	Short-term investments appraised at fair value through profit and loss	2,022,665	1,842,464
1.01.02.01.03	Money market and Secured funds	2,022,665	1,842,464
1.01.03	Accounts Receivable	55,761	32,706
1.01.03.01	Trade receivables	55,736	32,681
1.01.03.01.01	Trade receivables	55,736	32,681
1.01.03.02	Other Accounts Receivable	25	25
1.01.03.02.01	Credit receivables	25	25
1.01.04	Inventory	270	270
1.01.06	Recoverable taxes	113,580	54,450
1.01.06.01	Recoverable current taxes	113,580	54,450
1.01.08	Other Current Assets	57,285	97,814
1.01.08.03	Other	57,285	97,814
1.01.08.03.01	Dividends receivable	45,133	45,427
1.01.08.03.04	Other accounts receivable	12,152	52,387
1.02	Noncurrent Assets	16,555,237	16,107,508
1.02.01	Long-Term Assets	4,742,195	6,083,658
1.02.01.01	Short-term investments appraised at fair value through profit and loss	2,307,890	2,823,496
1.02.01.01.01	Designated to fair value	2,307,890	2,823,496
1.02.01.09	Related-party credits	1,591,751	2,432,573
1.02.01.09.02	Credit with Subsidiaries	1,591,751	2,432,573
1.02.01.10	Other Noncurrent Assets	842,554	827,589
1.02.01.10.04	Escrows and secured bonds	1,170	1,177
1.02.01.10.06	Recoverable taxes	129,758	130,564
1.02.01.10.07	Derivative Financial Instruments	511,784	495,848
1.02.01.10.08	Other accounts receivable	199,842	200,000
1.02.02	Investments	11,667,790	9,881,257
1.02.02.01	Equity Interests	11,667,790	9,881,257
1.02.02.01.02	Interests in Subsidiaries	11,517,081	9,761,932
1.02.02.01.04	Other Investments	150,709	119,325
1.02.03	Property, plant and equipment	75,955	70,698
1.02.03.01	Property, plant and equipment in operation	75,955	70,698
1.02.04	Intangible assets	69,297	71,895
1.02.04.01	Intangible assets	69,297	71,895
1.02.04.01.02	Intangible assets	69,297	71,895

**Balance Sheet - Liabilities - Individual**

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
2	Total Liabilities	18,823,943	18,152,620
2.01	Current Liabilities	1,220,116	3,431,356
2.01.02	Trade payables	6,973	6,094
2.01.02.01	Domestic Trade Payables	6,973	6,094
2.01.04	Loans and Financing	885,200	1,210,976
2.01.04.01	Loans and Borrowings	190,184	66,833
2.01.04.01.01	In local currency	190,184	66,833
2.01.04.02	Debentures	695,016	1,144,143
2.01.05	Other Liabilities	327,943	2,214,286
2.01.05.02	Other	327,943	2,214,286
2.01.05.02.01	Dividends and interest on equity payable	4,180	798,743
2.01.05.02.04	Debt charges	191,546	56,584
2.01.05.02.05	Estimated obligations	21,060	14,233
2.01.05.02.06	Post-employment benefits	1,229	1,229
2.01.05.02.07	Taxes and Social Contributions	12,575	19,602
2.01.05.02.08	Derivative financial instruments	27,729	1,235,453
2.01.05.02.10	Operating leases	48	86
2.01.05.02.11	Other Liabilities	69,576	88,356
2.02	Noncurrent Liabilities	5,938,739	6,286,824
2.02.01	Loans and Financing	5,394,484	4,941,353
2.02.01.01	Loans and Borrowings	1,462,655	1,643,093
2.02.01.01.01	In local currency	1,217,215	1,371,782
2.02.01.01.02	In foreign currency	245,440	271,311
2.02.01.02	Debentures	3,931,829	3,298,260
2.02.02	Other Liabilities	40,820	863,455
2.02.02.01	Related-party Liabilities	0	426,139
2.02.02.01.04	Debts to other related parties	0	426,139
2.02.02.02	Other	40,820	437,316
2.02.02.02.04	Provisions for labor, civil, tax and regulatory risks	4,707	5,405
2.02.02.02.05	Post-employment benefits	9,747	8,842
2.02.02.02.06	Derivative financial instruments	1,602	1,371
2.02.02.02.08	Provision for equity interest losses	0	392,896
2.02.02.02.10	Operating Leases	313	326
2.02.02.02.11	Taxes and social contributions	4,751	4,087
2.02.02.02.12	Other Liabilities	19,700	24,389
2.02.03	Deferred Taxes	503,435	482,016
2.02.03.01	Deferred Income and Social Contribution Taxes	503,435	482,016
2.03	Equity	11,665,088	8,434,440
2.03.01	Realized Capital	4,946,375	3,363,685
2.03.02	Capital Reserves	1,338,454	198,111
2.03.02.07	Stock issuance cost	(65,723)	(65,723)
2.03.02.08	Other Reserves	1,404,177	263,834
2.03.04	Profit Reserves	4,206,572	5,050,072
2.03.04.01	Legal Reserve	443,967	443,967
2.03.04.05	Profit Retention Reserve	3,762,605	4,606,105
2.03.05	Retained earnings/Accumulated losses	1,351,967	0
2.03.08	Other Comprehensive Income	(178,280)	(177,428)

Statement of Profit and Loss - Individual

Account Code	Account Description	Amount Current Quarter	Accumulated Amount Current Year	Prior Year Quarter Amount	Accumulated Amount Prior Year
3.01	Revenue from Goods and/or Services Sold	79,968	218,146	61,191	175,044
3.02	Cost of Goods and/or Services Sold	(57,902)	(142,223)	(37,736)	(104,712)
3.02.01	Personnel and management	(36,638)	(102,707)	(30,450)	(84,494)
3.02.02	Post-employment benefits	(97)	(395)	(97)	(291)
3.02.03	Material	(516)	(1,207)	(221)	(635)
3.02.04	Outsourced Services	(14,265)	(27,589)	(5,713)	(15,718)
3.02.05	Amortization and Depreciation	(2,280)	(5,285)	(817)	(2,262)
3.02.06	Other Expenses	(4,106)	(5,040)	(438)	(1,312)
3.03	Gross Profit	22,066	75,923	23,455	70,332
3.04	Operating Income/Expenses	674,646	1,910,852	718,379	1,904,467
3.04.02	General and Administrative Expenses	(13,605)	(46,245)	(24,848)	(56,442)
3.04.02.02	Personnel and management	(3,048)	(13,358)	(4,602)	(13,138)
3.04.02.03	Post-employment benefits	(1,001)	(2,790)	(808)	(2,253)
3.04.02.04	Material	(190)	(409)	(286)	(1,223)
3.04.02.05	Outsourced Services	(7,204)	(15,088)	(11,481)	(22,667)
3.04.02.06	Amortization and Depreciation	(2,416)	(9,220)	(3,627)	(10,406)
3.04.02.07	Provisions for labor, civil and tax risks	(1,229)	(1,947)	(2,436)	(2,496)
3.04.02.08	Other	1,483	(3,433)	(1,608)	(4,259)
3.04.04	Other Operating Revenue	53	215	305	370
3.04.04.02	Other revenue	53	215	305	370
3.04.05	Other Operating Expenses	(39)	(637)	0	(155)
3.04.05.02	Other expenses	(39)	(637)	0	(155)
3.04.06	Share of profit (loss) of equity-accounted investees	688,237	1,957,519	742,922	1,960,694
3.05	Profit/loss before Finance Income/Loss and Tax	696,712	1,986,775	741,834	1,974,799
3.06	Finance income/loss	(277,362)	(141,196)	44,330	368,482
3.06.01	Financial Revenue	128,738	521,344	126,873	316,115
3.06.01.01	Revenue from short-term investments	65,878	351,072	90,593	215,984
3.06.01.02	Revenue from loan restatement	58,342	159,076	35,920	84,633
3.06.01.03	Endorsement revenue	8,024	21,186	6,869	20,667
3.06.01.04	Taxes on finance revenue	(6,313)	(25,447)	(6,855)	(15,739)
3.06.01.05	Other financial revenue	2,807	15,457	346	10,570
3.06.02	Financial Expenses	(406,100)	(662,540)	(82,543)	52,367
3.06.02.01	Charges and debts - interest	(180,667)	(483,766)	(80,264)	(213,391)
3.06.02.02	Mark-to-market of derivatives	(240,256)	(34,394)	61,197	451,670
3.06.02.03	Derivative financial instruments	835	(28,665)	21,227	27,708
3.06.02.04	Debt charges - monetary and exchange variance	11,578	(108,752)	(76,720)	(193,695)
3.06.02.05	Bank expenses	(749)	(854)	(395)	(954)
3.06.02.06	IOF	0	(2,152)	(1,624)	(4,875)
3.06.02.07	Endorsement expenses	(772)	(3,088)	(1,818)	(6,113)
3.06.02.08	Restatement of loans	0	(17,250)	(7,435)	(12,844)
3.06.02.09	Mark-to-market of debt securities	4,012	17,361	3,442	6,078
3.06.02.10	Restatement of provisions for contingencies	86	(110)	(35)	(35)
3.06.02.11	Other financial expenses	(167)	(870)	(118)	(1,182)
3.07	Earnings before tax on profit	419,350	1,845,579	786,164	2,343,281
3.08	Income and Social Contribution Taxes on Profit	(17,232)	(21,419)	10,286	(95,702)
3.08.01	Current	0	0	15,618	0
3.08.02	Deferred charges	(17,232)	(21,419)	(5,332)	(95,702)
3.09	Net earnings from Continued Operations	402,118	1,824,160	796,450	2,247,579
3.10	Net earnings from Discontinued Operations	0	0	0	48,467
3.10.01	Net Income (Loss) from discontinued operations	0	0	0	48,467
3.10.02	Net Gain/Losses on Assets of Discontinued Operations	0	0	0	0
3.11	Net income/loss for the period	402,118	1,824,160	796,450	2,296,046
3.99	Earnings per share - (Reais / Share)	-	-	-	-
3.99.01	Basic Earnings per Share	-	-	-	-
3.99.01.01	Common	0.2162	0.9806	0.4353	1.2653
3.99.01.02	Preferred	0.2162	0.9806	0.4353	1.2653
3.99.02	Diluted Earnings per Share	-	-	-	-
3.99.02.01	Common	0.2162	0.9568	0.4288	1.2379
3.99.02.02	Preferred	0.2162	0.9568	0.4288	1.2379

**Statement of Comprehensive Income - Individual**

Account Code	Account Description	Amount Current Quarter	Accumulated Amount Current Year	Prior Year Quarter Amount	Accumulated Amount Prior Year
4.01	Net Income for the Period	402,118	1,824,160	796,450	2,247,579
4.02	Other Comprehensive Income	0	(852)	(3,653)	44,814
4.02.01	Net earnings from Discontinued Operations	0	0	0	48,467
4.02.02	Other Comprehensive Income	0	(852)	(3,653)	(3,653)
4.03	Comprehensive Income for the Period	402,118	1,823,308	792,797	2,292,393

**Statement of Cash Flows - Individual**

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
6.01	Net Cash from Operating Activities	(13,024)	195,313
6.01.01	Cash Provided by Operating Activities	55,430	84,976
6.01.01.01	Net Income for the Period	1,824,160	2,247,579
6.01.01.02	Profit before tax of discontinued operations	0	48,467
6.01.01.03	Expenses on interest and monetary and exchange variance - net	102,933	121,956
6.01.01.04	Equity in income of associates	(1,957,519)	(1,960,694)
6.01.01.05	Amortization and Depreciation	14,505	12,668
6.01.01.08	Income and social contribution taxes	21,419	95,702
6.01.01.09	Provision for labor, civil and tax risks:	1,887	2,686
6.01.01.10	Derivative financial instruments	28,665	(27,708)
6.01.01.11	Mark-to-market of derivatives	34,394	(451,670)
6.01.01.12	Mark-to-market of debts	(17,361)	(6,078)
6.01.01.13	Losses on the sale of assets	637	0
6.01.01.14	Variable compensation program (ILP)	1,710	2,068
6.01.02	Changes in Assets and Liabilities	(68,454)	110,337
6.01.02.01	(Increase) in receivables	(23,055)	(11,128)
6.01.02.02	Decrease (increase) in escrow deposits	7	(441)
6.01.02.03	(Increase) in inventories	0	6
6.01.02.04	(Increase) decrease in recoverable taxes	(58,324)	873
6.01.02.07	Decrease in other accounts receivable	39,756	125,148
6.01.02.08	Increase (decrease) in trade payables	879	(9,252)
6.01.02.10	(Decrease) increase in taxes and social contributions	(6,102)	1,038
6.01.02.11	Increase in estimated obligations	6,827	5,336
6.01.02.12	Labor, civil and tax claims paid	(2,695)	(190)
6.01.02.13	(Decrease) in other accounts payable	(25,747)	(10,713)
6.01.02.14	Received value of receivables assigned to the FIDC	0	9,660
6.02	Net Cash from Investment Activities	1,375,560	1,245,538
6.02.01	Capital increase and acquisition of shares in subsidiaries and other investments	(1,082,103)	(138,319)
6.02.03	Acquisition of property, plant and equipment	(9,541)	(12,762)
6.02.04	Additions to Intangible assets	(8,652)	(17,534)
6.02.05	Receipt of dividends and interest on equity	1,789,339	2,090,260
6.02.06	Short-term investments and secured funds	686,477	(607,741)
6.02.07	Sale of PP&E and intangible assets	40	0
6.02.10	Cash and cash equivalents on the acquisition of FIDC shares	0	(68,366)
6.03	Net Cash from Financing Activities	(1,360,799)	(1,390,930)
6.03.01	New loans and financing obtained	744,781	1,084,184
6.03.03	Payment of loans, debentures - principal	(789,885)	(1,427,444)
6.03.04	Payment of loans, debentures - interest	(267,736)	(213,586)
6.03.05	Settlement of derivative financial instruments	(12,340)	58,718
6.03.06	Payment of dividends	(1,266,756)	(633,243)
6.03.07	Capital increase through share subscription	739,190	0
6.03.09	Costs Related to Treasury Stock Acquired	0	(48,141)
6.03.10	Payment under Financial Lease	(69)	(153)
6.03.11	Related parties	(507,984)	(211,265)
6.05	Increase (Decrease) in Cash and Cash Equivalents	1,737	49,921
6.05.01	Opening Balance of Cash and Cash Equivalents	17,408	18,629
6.05.02	Closing Balance of Cash and Cash Equivalents	19,145	68,550

**Statements of Changes in Equity - 01/01/2022 à 09/30/2022 - Individual**

Account Code	Account Description	Paid-in share capital	Capital Reserves, Options Awarded and Treasury Stock	Profit Reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	3,363,685	198,111	5,050,072	0	(177,428)	8,434,440
5.03	Adjusted opening balance	3,363,685	198,111	5,050,072	0	(177,428)	8,434,440
5.04	Capital transactions with shareholders	1,582,690	1,140,343	(843,500)	(472,193)	0	1,407,340
5.04.04	Treasury Stock Acquired	0	7,411	0	0	0	7,411
5.04.08	Capital increase as per the Board meeting held 03/24/2022	259	0	0	0	0	259
5.04.09	Capital increase through balance of profit reserves	843,500	0	(843,500)	0	0	0
5.04.10	Capital increase as per the Board meeting held 08/18/2022	621	0	0	0	0	621
5.04.11	Capital increase as per the Board meeting held 08/11/2022	738,310	0	0	0	0	738,310
5.04.12	Transactions with investments	0	1,070,217	0	0	0	1,070,217
5.04.13	Variable compensation program (ILP)	0	(4,289)	0	0	0	(4,289)
5.04.14	Gain on assignment to ILP Prog. of treasury stock	0	34	0	0	0	34
5.04.15	PUT investment	0	31,152	0	0	0	31,152
5.04.16	Tax incentive reserves - reinvestment	0	35,818	0	0	0	35,818
5.04.17	Payment of interim dividends	0	0	0	(472,193)	0	(472,193)
5.05	Total Comprehensive Income	0	0	0	1,824,160	(852)	1,823,308
5.05.01	Net Income for the Period	0	0	0	1,824,160	0	1,824,160
5.05.02	Other Comprehensive Income	0	0	0	0	(852)	(852)
5.07	Closing Balances	4,946,375	1,338,454	4,206,572	1,351,967	(178,280)	11,665,088

**Statements of Changes in Equity - 01/01/2021 à 09/30/2021 - Individual**

Account Code	Account Description	Paid-in share capital	Capital Reserves, Options Awarded and Treasury Stock	Profit Reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	3,363,685	307,828	3,274,317	0	(297,093)	6,648,737
5.03	Adjusted opening balance	3,363,685	307,828	3,274,317	0	(297,093)	6,648,737
5.04	Capital transactions with shareholders	0	53,181	(10,756)	(235,293)	0	(192,868)
5.04.04	Treasury Stock Acquired	0	(40,431)	0	0	0	(40,431)
5.04.08	Transactions with investments	0	103,606	0	0	0	103,606
5.04.09	PUT investment amount	0	(6,794)	0	0	0	(6,794)
5.04.10	Variable compensation program - ILP	0	(3,776)	0	0	0	(3,776)
5.04.11	Gain on assignment to ILP Prog. of treasury stock	0	576	0	0	0	576
5.04.12	Interim dividends	0	0	0	(235,293)	0	(235,293)
5.04.13	Payment of additional dividends	0	0	(10,756)	0	0	(10,756)
5.05	Total Comprehensive Income	0	0	0	2,296,046	(3,653)	2,292,393
5.05.01	Net Income for the Period	0	0	0	2,296,046	0	2,296,046
5.05.02	Other Comprehensive Income	0	0	0	0	(3,653)	(3,653)
5.05.02.06	Actuarial gains and losses - post-employment benefits	0	0	0	0	(5,535)	(5,535)
5.05.02.07	Taxes on actuarial gains and losses - post-employment benefits	0	0	0	0	1,882	1,882
5.07	Closing Balances	3,363,685	361,009	3,263,561	2,060,753	(300,746)	8,748,262

**Statement of Value Added - Individual**

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
7.01	Revenue	246,725	297,362
7.01.01	Sales of Goods, Products and Services	246,510	197,966
7.01.02	Other Revenue	215	99,396
7.02	Consumables acquired from third parties	(51,955)	(143,728)
7.02.02	Material, Energy, Outsourced Services and Other	(44,091)	(40,243)
7.02.04	Other	(7,864)	(103,485)
7.03	Gross Added Value	194,770	153,634
7.04	Retentions	(14,505)	(12,668)
7.04.01	Depreciation, Amortization and Depletion	(14,505)	(12,668)
7.05	Net Added Value Produced	180,265	140,966
7.06	Transferred Added Value	2,504,310	2,292,548
7.06.01	Share of profit (loss) of equity-accounted investees	1,957,519	1,960,694
7.06.02	Financial Revenue	546,791	331,854
7.07	Total Added Value to be Distributed	2,684,575	2,433,514
7.08	Distribution of Added Value	2,684,575	2,433,514
7.08.01	Personnel	100,947	84,199
7.08.01.01	Direct Remuneration	77,951	64,130
7.08.01.02	Benefits	17,038	14,916
7.08.01.03	F.G.T.S.	5,958	5,153
7.08.02	Taxes, Duties and Contributions	94,131	150,709
7.08.02.01	Federal	88,172	145,874
7.08.02.02	State	271	176
7.08.02.03	Municipal	5,688	4,659
7.08.03	Interest expenses	665,337	(48,973)
7.08.03.01	Interest	662,540	(52,367)
7.08.03.02	Rent	2,797	3,394
7.08.04	Interest earnings	1,824,160	2,296,046
7.08.04.02	Dividends	472,193	235,293
7.08.04.03	Retained Earnings/Loss for the Period	1,351,967	2,060,753
7.08.05	Other	0	(48,467)
7.08.05.01	Discontinued operations	0	(48,467)

Balance Sheet - Asset - Consolidated

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
1	Total Assets	59,675,773	54,768,404
1.01	Current Assets	15,465,161	15,527,778
1.01.01	Cash and Cash Equivalents	438,269	773,505
1.01.02	Short-term investments	5,343,543	4,057,459
1.01.02.01	Short-term investments appraised at fair value through profit and loss	5,343,543	4,057,459
1.01.02.01.03	Short-term investments appraised at fair value through profit and loss	5,343,543	4,057,459
1.01.03	Accounts Receivable	4,785,989	5,008,273
1.01.03.01	Trade receivables	4,781,162	5,004,373
1.01.03.01.01	Clients, consumers, concession operators and other	4,781,162	5,004,373
1.01.03.02	Other Accounts Receivable	4,827	3,900
1.01.03.02.01	Credit receivables	4,827	3,900
1.01.04	Inventory	281,520	134,558
1.01.06	Recoverable taxes	2,200,931	1,229,269
1.01.06.01	Recoverable current taxes	2,200,931	1,229,269
1.01.08	Other Current Assets	2,414,909	4,324,714
1.01.08.03	Other	2,414,909	4,324,714
1.01.08.03.01	Derivative financial instruments	269,448	473,525
1.01.08.03.02	Sector financial assets	318,060	1,652,491
1.01.08.03.03	Accounts receivable from the concession	577,252	151,135
1.01.08.03.05	Other accounts receivable	1,250,149	2,047,563
1.02	Noncurrent Assets	44,210,612	39,240,626
1.02.01	Long-Term Assets	25,806,258	22,566,997
1.02.01.01	Short-term investments appraised at fair value through profit and loss	209,355	1,185,892
1.02.01.01.01	Designated to fair value	209,355	1,185,892
1.02.01.04	Accounts Receivable	1,612,174	1,561,771
1.02.01.04.01	Clients, Consumers and Concession Operators	1,512,316	1,461,924
1.02.01.04.02	Credit receivables	99,858	99,847
1.02.01.10	Other Noncurrent Assets	23,984,729	19,819,334
1.02.01.10.04	Recoverable taxes	2,790,686	3,718,883
1.02.01.10.05	Tax credits	1,881,802	1,423,762
1.02.01.10.06	Escrows and secured bonds	1,388,678	1,003,852
1.02.01.10.07	Derivative financial instruments	1,395,561	2,025,932
1.02.01.10.08	Concession financial asset	9,149,052	7,618,313
1.02.01.10.09	Sector financial assets	448,811	988,122
1.02.01.10.10	Public service concession- contract asset	6,436,972	2,450,614
1.02.01.10.11	Other accounts receivable	493,167	589,856
1.02.02	Investments	123,621	64,755
1.02.02.01	Equity Interests	123,621	64,755
1.02.02.01.04	Interests in Joint Ventures	123,621	64,755
1.02.03	Property, plant and equipment	1,488,950	717,518
1.02.03.01	Property, plant and equipment in operation	1,488,950	717,518
1.02.04	Intangible assets	16,791,783	15,891,356
1.02.04.01	Intangible assets	16,791,783	15,891,356
1.02.04.01.03	Contractual asset - Infrastructure under construction	2,000,066	1,247,877
1.02.04.01.04	Intangible assets	14,791,717	14,643,479
1.02.04.02	Goodwill	0	0

**Balance Sheet - Liabilities - Consolidated**

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
2	Total Liabilities	59,675,773	54,768,404
2.01	Current Liabilities	12,638,237	12,716,103
2.01.02	Trade payables	1,921,172	2,573,437
2.01.02.01	Domestic Trade Payables	1,921,172	2,573,437
2.01.04	Loans and Financing	6,871,977	3,878,428
2.01.04.01	Loans and Borrowings	3,591,978	2,014,714
2.01.04.01.01	In local currency	1,422,809	846,391
2.01.04.01.02	In foreign currency	2,169,169	1,168,323
2.01.04.02	Debentures	3,279,999	1,863,714
2.01.05	Other Liabilities	3,845,088	6,264,238
2.01.05.02	Other	3,845,088	6,264,238
2.01.05.02.01	Dividends and interest on equity payable	9,767	808,562
2.01.05.02.04	Financing of taxes	13,034	28,803
2.01.05.02.05	Estimated obligations	181,079	134,479
2.01.05.02.07	Public lighting fee	111,490	112,188
2.01.05.02.08	Post-employment benefits	59,432	59,607
2.01.05.02.09	Debt charges	407,878	205,337
2.01.05.02.10	Sector charges	304,801	329,102
2.01.05.02.11	Taxes and Social Contributions	756,731	934,900
2.01.05.02.12	Sector financial liabilities	501,471	803,480
2.01.05.02.16	Incorporation of grids	353,771	349,863
2.01.05.02.18	Derivative financial instruments	625,475	1,709,426
2.01.05.02.19	Operating leases	6,455	12,934
2.01.05.02.20	Other liabilities	513,704	775,557
2.02	Noncurrent Liabilities	34,097,302	32,521,060
2.02.01	Loans and Financing	20,749,357	19,269,608
2.02.01.01	Loans and Borrowings	9,663,863	9,539,154
2.02.01.01.01	In local currency	7,208,658	6,743,619
2.02.01.01.02	In foreign currency	2,455,205	2,795,535
2.02.01.02	Debentures	11,085,494	9,730,454
2.02.02	Other Liabilities	8,114,513	8,423,400
2.02.02.02	Other	8,114,513	8,423,400
2.02.02.02.03	Trade payables	121,353	116,851
2.02.02.02.04	Derivative financial instruments	29,367	372,796
2.02.02.02.05	Taxes and social contributions	1,394,410	859,499
2.02.02.02.06	Tax financing	10,370	15,554
2.02.02.02.07	Post-employment benefits	319,750	305,803
2.02.02.02.08	Provisions for labor, civil, tax and regulatory risks	2,096,952	1,870,119
2.02.02.02.11	Sector financial liabilities	327,161	680,510
2.02.02.02.13	Sector charges	139,456	129,878
2.02.02.02.15	Operating leases	40,031	39,613
2.02.02.02.16	Effects of excluding ICMS from the PIS and Cofins calculation base	3,390,868	3,708,305
2.02.02.02.17	Other Liabilities	244,795	324,472
2.02.03	Deferred Taxes	5,233,432	4,828,052
2.02.03.01	Deferred Income and Social Contribution Taxes	5,233,432	4,828,052
2.03	Consolidated Equity	12,940,234	9,531,241
2.03.01	Realized Capital	4,946,375	3,363,685
2.03.02	Capital Reserves	1,338,454	198,111
2.03.02.07	Stock issuance cost	(65,723)	(65,723)
2.03.02.08	Other reserves	1,404,177	263,834
2.03.04	Profit Reserves	4,206,572	5,050,072
2.03.04.01	Legal Reserve	443,967	443,967
2.03.04.05	Profit Retention Reserve	3,762,605	4,606,105
2.03.05	Retained earnings/Accumulated losses	1,351,967	0
2.03.08	Other Comprehensive Income	(178,280)	(177,428)
2.03.09	NCI	1,275,146	1,096,801

Statement of Profit and Loss - Consolidated

Account Code	Account Description	Amount Current Quarter	Accumulated Amount Current Year	Prior Year Quarter Amount	Accumulated Amount Prior Year
3.01	Revenue from Goods and/or Services Sold	7,042,673	19,841,421	7,796,981	19,363,159
3.02	Cost of Goods and/or Services Sold	(5,024,807)	(14,412,979)	(6,082,270)	(15,173,939)
3.02.01	Electricity purchased for resale	(2,460,414)	(7,325,699)	(3,859,272)	(9,304,750)
3.02.02	Charge for using transmission and distribution system	(520,021)	(1,408,064)	(408,315)	(1,311,137)
3.02.03	Personnel and management	(142,592)	(704,540)	(261,930)	(768,423)
3.02.04	Post-employment benefits	(6,863)	(19,939)	(3,501)	(10,416)
3.02.05	Material	(71,796)	(183,377)	(47,918)	(137,263)
3.02.06	Outsourced services	(97,307)	(290,316)	(151,199)	(449,235)
3.02.07	Amortization and depreciation	(279,893)	(835,548)	(271,927)	(812,250)
3.02.08	Provisions for labor, civil, tax and regulatory risks	0	(4,375)	253	(128)
3.02.09	Construction cost	(1,292,925)	(3,217,987)	(1,003,104)	(2,192,873)
3.02.11	Reversal of (Allowance for) doubtful accounts	(78,335)	(324,456)	(64,303)	(156,039)
3.02.12	Other	(74,661)	(98,678)	(11,054)	(31,425)
3.03	Gross Profit	2,017,866	5,428,442	1,714,711	4,189,220
3.04	Operating Income/Expenses	(364,955)	(945,109)	(268,584)	(660,788)
3.04.02	General and Administrative Expenses	(333,018)	(859,575)	(204,274)	(583,220)
3.04.02.01	Personnel	(188,839)	(289,722)	(65,469)	(187,302)
3.04.02.02	Post-employment benefits	(6,815)	(21,103)	(10,326)	(29,143)
3.04.02.03	Material	(18,218)	(52,716)	(14,175)	(41,029)
3.04.02.04	Outsourced services	(69,034)	(261,961)	(47,510)	(136,769)
3.04.02.05	Provisions for labor, civil, tax and regulatory risks	(13,614)	(50,000)	39,233	75,183
3.04.02.06	Amortization and depreciation	(41,526)	(123,573)	(35,357)	(105,213)
3.04.02.07	Other	5,028	(60,500)	(70,670)	(158,947)
3.04.04	Other Operating Revenue	3,658	38,108	42,972	197,853
3.04.04.01	Gain/Loss on Sale	3,658	38,108	42,972	197,853
3.04.05	Other Operating Expenses	(35,595)	(123,642)	(107,282)	(275,421)
3.04.05.01	Gain/Loss on Sale	(42,526)	(131,858)	(34,518)	(95,090)
3.04.05.03	MTM of energy sales	5,360	30,506	42,516	29,294
3.04.05.04	Other expenses	1,571	(22,290)	(115,280)	(209,625)
3.05	Earnings before Finance Income and Tax	1,652,911	4,483,333	1,446,127	3,528,432
3.06	Finance income/loss	(950,816)	(1,658,621)	(348,219)	(363,140)
3.06.01	Financial Revenue	427,067	1,234,220	239,733	1,099,104
3.06.01.01	Revenue from short-term investments	196,597	509,653	72,185	134,838
3.06.01.02	Monetary variation and arrears surcharge on energy	102,050	314,901	115,428	344,976
3.06.01.04	Interest earned - Selic base interest rate	10,255	41,018	344	10,373
3.06.01.05	Restatement of judicial deposits	26,951	48,548	18,294	36,357
3.06.01.08	Financial restatement of sector assets	14,946	120,123	(2,067)	(3,782)
3.06.01.09	Taxes on finance revenue	(25,687)	(81,890)	(18,443)	(70,334)
3.06.01.10	Restatement of effects of excluding ICMS from the Pis and Cofins calculation base	84,445	224,380	31,984	554,915
3.06.01.11	Other finance revenue	17,510	57,487	22,008	91,761
3.06.02	Financial Expenses	(1,377,883)	(2,892,841)	(587,952)	(1,462,244)
3.06.02.01	Debt charges - interest	(637,707)	(1,619,667)	(284,831)	(716,776)
3.06.02.02	Debt charges - monetary and exchange variance	(76,382)	(195,319)	(393,428)	(499,737)
3.06.02.03	(-) Transfer to orders in progress	47,117	134,812	11,606	24,100
3.06.02.04	Restatement of assets	(3,358)	(22,484)	(12,074)	(41,467)
3.06.02.05	Mark-to-market of derivatives	(255,412)	(344,160)	(73,120)	134,408
3.06.02.06	Derivative financial instruments	(275,531)	(607,333)	365,973	355,183
3.06.02.07	Restatement PEE and R&D	(4,199)	(10,737)	(2,569)	(5,772)
3.06.02.08	Bank expenses	(6,769)	(18,134)	(4,662)	(13,571)
3.06.02.10	Restatement of contingencies	(14,458)	(62,225)	(20,305)	(52,265)
3.06.02.11	Mark-to-market of debt securities	15,424	299,869	99,557	275,796
3.06.02.12	Financial restatement of sector liabilities	(12,417)	(24,223)	6,729	10,092
3.06.02.13	Endorsement expense	(772)	(3,088)	(1,818)	(6,113)
3.06.02.14	Restatement of effects of excluding ICMS from the Pis and Cofins calculation base	(88,478)	(223,246)	(31,984)	(554,915)
3.06.02.15	Incorporation of grids	(15,924)	(98,233)	(16,352)	(50,096)
3.06.02.16	Other financial expenses	(49,017)	(98,673)	(230,674)	(321,111)

Account Code	Account Description	Amount Current Quarter	Accumulated Amount Current Year	Prior Year Quarter Amount	Accumulated Amount Prior Year
3.07	Earnings before tax on profit	702,095	2,824,712	1,097,908	3,165,292
3.08	Income and Social Contribution Taxes on Profit	(227,350)	(779,587)	(234,031)	(727,543)
3.08.01	Current	(215,132)	(832,246)	(112,807)	(569,756)
3.08.02	Deferred charges	(12,218)	52,659	(121,224)	(157,787)
3.09	Net earnings from Continued Operations	474,745	2,045,125	863,877	2,437,749
3.10	Net earnings from Discontinued Operations	0	0	0	48,467
3.10.01	Net Income (Loss) from discontinued operations	0	0	0	48,467
3.10.02	Net Gain/Losses on Assets of Discontinued Operations	0	0	0	0
3.11	Consolidated Net Income/Loss for the Period	474,745	2,045,125	863,877	2,486,216
3.11.01	Attributed to Partners of the Parent Company	402,118	1,824,160	796,450	2,296,046
3.11.02	Attributed to Noncontrolling Partners	72,627	220,965	67,427	190,170
3.99	Earnings per share - (Reais / Share)	0	0	0	0
3.99.01	Basic Earnings per Share	0	0	0	0
3.99.01.01	Common	0.2200	0.9806	0.4353	1.2653
3.99.01.02	Preferred	0.2200	0.9806	0.4353	1.2653
3.99.02	Diluted Earnings per Share	0	0	0	0
3.99.02.01	Common	0.2162	0.9568	0.4288	1.2379
3.99.02.02	Preferred	0.2162	0.9568	0.4288	1.2379

#### Statement of Comprehensive Income - Consolidated

Account Code	Account Description	Amount Current Quarter	Accumulated Amount Current Year	Prior Year Quarter Amount	Accumulated Amount Prior Year
4.01	Consolidated Net Income for the Period	474,745	2,045,125	863,877	2,437,749
4.02	Other Comprehensive Income	0	(1,171)	(3,653)	44,814
4.02.01	Net earnings from Discontinued Operations	0	0	0	48,467
4.02.02	Other comprehensive income	0	(1,171)	(3,653)	(3,653)
4.03	Consolidated Comprehensive Income for the Period	474,745	2,043,954	860,224	2,482,563
4.03.01	Attributed to Partners of the Parent Company	402,118	1,822,989	792,797	2,292,393
4.03.02	Attributed to Noncontrolling Partners	72,627	220,965	67,427	190,170

**Statement of Cash Flows - Consolidated**

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
6.01	Net Cash from Operating Activities	4,225,075	1,690,121
6.01.01	Cash Provided by Operating Activities	4,766,818	4,124,509
6.01.01.01	Net Income for the Period	2,045,125	2,437,749
6.01.01.02	Profit before tax of discontinued operations	0	48,467
6.01.01.03	Current and deferred income and social contribution taxes	779,587	727,543
6.01.01.04	Expenses on interest and monetary and exchange variance - net	1,199,649	1,245,590
6.01.01.05	Amortization and depreciation	959,121	917,463
6.01.01.06	Allowance for doubtful accounts	324,456	156,039
6.01.01.07	Provisions for labor, civil, tax and regulatory risks	(111,916)	63,917
6.01.01.08	Residual value of retired permanent assets	93,750	62,236
6.01.01.09	Mark-to-market of debts	(299,869)	(275,796)
6.01.01.10	Mark-to-market of derivatives	344,160	(134,408)
6.01.01.11	Derivative financial instruments	607,333	(355,183)
6.01.01.12	Adjustment to fair value of concession financial asset	(320,316)	(445,863)
6.01.01.13	Variable compensation program (ILP)	3,388	7,636
6.01.01.14	Construction margin, operation and compensation of the Transmission contract asset	(191,006)	(171,878)
6.01.01.15	Mark-to-market of traded energy purchase/sale contracts	(30,506)	(29,294)
6.01.01.17	Compensation of contract asset	(636,138)	(129,709)
6.01.02	Changes in Assets and Liabilities	(541,743)	(2,434,388)
6.01.02.01	Decrease (increase) in consumers and concession operators	128,043	(863,496)
6.01.02.02	Decrease (increase) in financial sector assets	240,351	(1,641,602)
6.01.02.03	(Increase) in credit receivables	(934)	(109,538)
6.01.02.04	(Increase) in inventories	(146,962)	(20,894)
6.01.02.05	(Increase) in recoverable taxes	(140,178)	(113,999)
6.01.02.06	(Increase) in escrow and secured bonds	(332,831)	(192,431)
6.01.02.07	ANEEL Dispatch Receipts - COVID ACCOUNT	0	7,980
6.01.02.08	Funds from the Itaipu trading account	69,060	0
6.01.02.09	Decrease (increase) in other accounts receivable	714,048	53,690
6.01.02.10	(Decrease) increase in suppliers payable	(777,732)	261,813
6.01.02.11	Payment recovery of ICMS credits - State REFIS	0	(302,662)
6.01.02.12	Increase in taxes and social contributions	384,114	373,606
6.01.02.13	Income and social contribution taxes paid	(528,726)	(477,917)
6.01.02.15	Increase in estimated obligations	46,600	39,531
6.01.02.17	Increase in financial sector liabilities	464,190	667,977
6.01.02.18	Labor, civil and tax claims paid	(154,685)	(146,208)
6.01.02.19	(Decrease) increase in other accounts payable	(506,101)	29,762
6.02	Net Cash from Investment Activities	(4,370,763)	(1,414,254)
6.02.02	Additions to property, plant and equipment	(817,689)	(215,995)
6.02.03	Additions to Intangible assets	(2,864,995)	(1,774,160)
6.02.04	Applications to electricity transmission lines	(323,319)	(475,345)
6.02.05	Short-term investments and secured funds	405,076	1,206,387
6.02.06	Sale of PP&E and intangible assets	104,989	84,159
6.02.09	Payments under business combination	(922,308)	0
6.02.10	Cash and cash equivalents acquired under the business combination	47,483	(239,300)
6.03	Net Cash from Financing Activities	(189,548)	(584,236)
6.03.01	New loans and financing obtained	5,017,631	5,763,396
6.03.02	Payment of loans, debentures - principal	(2,651,860)	(5,311,345)
6.03.03	Payment of loans, debentures - interest	(1,216,729)	(713,528)
6.03.04	Financing of taxes	(21,502)	(18,226)
6.03.05	Financial lease financing	(8,052)	(15,796)
6.03.07	Dividend payments	(1,542,766)	(877,758)
6.03.08	Payment of grid incorporation	(236,772)	(72,181)
6.03.10	Receipt of settled derivative financial instruments	(268,688)	503,035
6.03.12	Capital increase through share subscription	739,190	206,308
6.03.13	Costs relating to Treasury shares acquired	0	(48,141)
6.05	Increase (Decrease) in Cash and Cash Equivalents	(335,236)	(308,369)
6.05.01	Opening Balance of Cash and Cash Equivalents	773,505	1,062,102
6.05.02	Closing Balance of Cash and Cash Equivalents	438,269	753,733

**Statements of Changes in Equity - - 01/01/2022 à 09/30/2022- Consolidated**

Account Code	Account Description	Paid-in share capital	Capital Reserves, Awarded in Treasury Stock	Profit Reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Noncontrolling interest	Consolidated Equity
5.01	Opening Balances	3,363,685	198,111	5,050,072	0	(177,428)	8,434,440	1,096,801	9,531,241
5.03	Adjusted opening balance	3,363,685	198,111	5,050,072	0	(177,428)	8,434,440	1,096,801	9,531,241
5.04	Capital transactions with shareholders	1,582,690	1,140,343	(843,500)	(472,193)	0	1,407,340	(42,301)	1,365,039
5.04.04	Treasury Stock Acquired	0	7,411	0	0	0	7,411	0	7,411
5.04.08	Capital increase as per the Board meeting held 03/24/2022	259	0	0	0	0	259	0	259
5.04.09	Capital increase through balance of profit reserves	843,500	0	(843,500)	0	0	0	0	0
5.04.10	Capital increase as per the Board meeting held 08/18/2022	621	0	0	0	0	621	0	621
5.04.11	Capital increase as per the Board meeting held 08/11/2022	738,310	0	0	0	0	738,310	0	738,310
5.04.12	Transactions with investments	0	1,070,217	0	0	0	1,070,217	206,573	1,276,790
5.04.13	Variable compensation program (ILP)	0	(4,289)	0	0	0	(4,289)	232	(4,057)
5.04.14	Gain on assignment to treasury stock	0	34	0	0	0	34	0	34
5.04.15	PUT investment	0	31,152	0	0	0	31,152	0	31,152
5.04.16	Tax incentive reserves - reinvestment	0	35,818	0	0	0	35,818	3,091	38,909
5.04.17	Payment of interim dividends	0	0	0	(472,193)	0	(472,193)	0	(472,193)
5.04.18	Payment of additional dividends	0	0	0	0	0	0	(252,197)	(252,197)
5.05	Total Comprehensive Income	0	0	0	1,824,160	(852)	1,823,308	220,646	2,043,954
5.05.01	Net Income for the Period	0	0	0	1,824,160	0	1,824,160	220,965	2,045,125
5.05.02	Other Comprehensive Income	0	0	0	0	(852)	(852)	(319)	(1,171)
5.07	Closing Balances	4,946,375	1,338,454	4,206,572	1,351,967	(178,280)	11,665,088	1,275,146	12,940,234

Statements of Changes in Equity - - 01/01/2021 à 09/30/2021- Consolidated

Account Code	Account Description	Paid-in share capital	Capital Reserves, Awarded in Treasury Stock	Profit Reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Noncontrolling interest	Consolidated Equity
5.01	Opening Balances	3,363,685	307,828	3,274,317	0	(297,093)	6,648,737	866,932	7,515,669
5.03	Adjusted opening balance	3,363,685	307,828	3,274,317	0	(297,093)	6,648,737	866,932	7,515,669
5.04	Capital transactions with shareholders	0	53,181	(10,756)	(235,293)	0	(192,868)	39,111	(153,757)
5.04.01	Capital increases	0	0	0	0	0	0	206,308	206,308
5.04.04	Treasury Stock Acquired	0	(40,431)	0	0	0	(40,431)	0	(40,431)
5.04.08	Transactions with investments	0	103,606	0	0	0	103,606	52,969	156,575
5.04.09	PUT investment amount	0	(6,794)	0	0	0	(6,794)	(2,864)	(9,658)
5.04.10	Variable compensation program - ILP	0	(3,776)	0	0	0	(3,776)	213	(3,563)
5.04.11	Gain on assignment to ILP Prog. of treasury stock	0	576	0	0	0	576	0	576
5.04.12	Interim dividends	0	0	0	(235,293)	0	(235,293)	0	(235,293)
5.04.13	Payment of additional dividends	0	0	(10,756)	0	0	(10,756)	(217,515)	(228,271)
5.05	Total Comprehensive Income	0	0	0	2,296,046	(3,653)	2,292,393	190,170	2,482,563
5.05.01	Net Income for the Period	0	0	0	2,296,046	0	2,296,046	190,170	2,486,216
5.05.02	Other Comprehensive Income	0	0	0	0	(3,653)	(3,653)	0	(3,653)
5.05.02.06	Actuarial gains and losses - post-employment benefits	0	0	0	0	(5,535)	(5,535)	0	(5,535)
5.05.02.07	Taxes on actuarial gains and losses - post-employment benefits	0	0	0	0	1,882	1,882	0	1,882
5.07	Closing Balances	3,363,685	361,009	3,263,561	2,060,753	(300,746)	8,748,262	1,096,213	9,844,475

**Statement of Value Added - Consolidated**

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
7.01	Revenue	27,717,676	27,213,667
7.01.01	Sales of Goods, Products and Services	24,626,762	24,873,908
7.01.02	Other Revenue	38,108	243,075
7.01.03	Revenue relating to Construction of Company Assets	3,377,262	2,252,723
7.01.04	Provision for/Reversal of Doubtful Accounts	(324,456)	(156,039)
7.02	Consumables acquired from third parties	(13,728,659)	(14,946,955)
7.02.01	Cost of goods and services Sold	(9,422,424)	(11,669,415)
7.02.02	Material, Energy, Outsourced Services and Other	(813,420)	(792,737)
7.02.04	Other	(3,492,815)	(2,484,803)
7.03	Gross Added Value	13,989,017	12,266,712
7.04	Retentions	(959,121)	(917,463)
7.04.01	Depreciation, Amortization and Depletion	(959,121)	(917,463)
7.05	Net Added Value Produced	13,029,896	11,349,249
7.06	Transferred Added Value	1,316,110	1,169,438
7.06.02	Financial Revenue	1,316,110	1,169,438
7.07	Total Added Value to be Distributed	14,346,006	12,518,687
7.08	Distribution of Added Value	14,346,006	12,518,687
7.08.01	Personnel	858,874	872,169
7.08.01.01	Direct Remuneration	541,892	604,307
7.08.01.02	Benefits	256,786	211,871
7.08.01.03	F.G.T.S.	60,196	55,991
7.08.02	Taxes, Duties and Contributions	8,395,478	7,712,962
7.08.02.01	Federal	4,507,402	3,377,100
7.08.02.02	State	3,858,254	4,314,121
7.08.02.03	Municipal	29,822	21,741
7.08.03	Interest expenses	3,046,529	1,495,807
7.08.03.01	Interest	3,027,653	1,486,344
7.08.03.02	Rent	18,876	9,463
7.08.04	Interest earnings	2,045,125	2,486,216
7.08.04.02	Dividends	472,193	235,293
7.08.04.03	Retained Earnings/Loss for the Period	1,351,967	2,060,753
7.08.04.04	Part. NCI in retained earnings	220,965	190,170
7.08.05	Other	0	(48,467)
7.08.05.01	Discontinued operations	0	(48,467)

**Energisa S/A**  
**Notes to the quarterly information for the**  
**period ended September 30, 2022**  
(In thousands of Reais, unless stated otherwise).

## 1. Operations

Energisa S/A (“Energisa” or “Company”) is a publicly traded company with the core activity of being a holding company. Its head office is in Cataguases, Minas Gerais state and it also provides administrative services to its electricity distribution, transmission and trading subsidiaries and other direct and indirect subsidiaries.

### Activities:

#### Electricity distribution:

Energisa is indirectly entitled to operate electricity distribution, transmission, generation and sale concessions and/or authorizations. Its main contracts are:

Subsidiaries	Locations	Concession date	Date of maturity
<b>Direct subsidiaries:</b>			
Energisa Minas Gerais - Distribuidora de Energia S/A (“EMG”)	Cataguases (MG)	07/07/2015	07/07/2045
Energisa Nova Friburgo - Distribuidora de Energia S/A (“ENF”)	Nova Friburgo (RJ)	07/07/2015	07/07/2045
Energisa Sergipe Distribuidora de Energia S/A (“ESE”)	Aracaju (SE)	12/23/1997	12/23/2027
Energisa Borborema - Distribuidora de Energia S/A (“EBO”)	Campina Grande (PB)	02/04/2000	02/04/2030
Energisa Paraiba - Distribuidora de Energia S/A (“EPB”)	João Pessoa (PB)	03/21/2001	03/21/2031
Energisa Rondônia - Distribuidora de Energia S/A (“ERO”)	Porto Velho (RO)	10/30/2018	10/29/2048
Energisa Acre - Distribuidora de Energia S/A (“EAC”)	Rio Brando (AC)	12/07/2018	12/06/2048
<b>Indirect subsidiaries:</b>			
Energisa Mato Grosso - Distribuidora de Energia (“EMT”) <sup>(1)</sup>	Cuiabá (MT)	12/11/1997	12/10/2027
Energisa Mato Grosso do Sul - Distribuidora de Energia S/A (“EMS”)	Campo Grande (MS)	12/04/1997	12/04/2027
Energisa Sul Sudeste - Distribuidora de Energia S/A (“ESS”)	Presidente Prudente (SP)	07/07/2015	07/07/2045
Energisa Tocantins - Distribuidora de Energia S/A (“ETO”)	Palmas (TO)	01/01/2020	12/31/2049

<sup>(1)</sup> The indirect subsidiary EMT used to operate the Guariba thermal power plant, located in the municipality of Colniza, with an installed and used capacity of 2.45 MW, entering into operation on June 11, 2007. On August 28, 2022 UTE Guariba was shut down and the system it fed into was connected to the National Interconnected Grid - SIN, thereby terminating the supply from the islanded system in the concession area.

The direct and indirect subsidiary distribution companies are privately and publicly held companies, without shares traded on the stock exchange, except Energisa Mato Grosso whose core activity is operating and maintaining facilities in order to ensure the continuity and efficiency of the electricity distribution services through the use of distribution lines and grids in its operating areas.

The information regarding adjustments, rate-setting reviews and other regulatory matters, sector financial assets and liabilities, other credits, concession financial assets, contractual assets - infrastructure under construction and infrastructure construction revenue can be seen in notes 8, 9, 10, 13.1, 14 and 28 respectively.

## Electricity transmission:

Subsidiaries	Description	Site	Concession date	Date of maturity	Start of Operation
Energisa Goiás Transmissora de Energia I S/A (“EGO I”)	230 kV Rio Verde Norte - Jataí transmission line, with 136 kilometers in a dual electricity circuit, and the Rio Verde Norte substation. The works were completed 31 months after the award date and the operation began 17 months ahead of the operational start-up date established in the concession agreement.	Goiás	08/11/2017	08/11/2047	03/14/2020
Energisa Pará Transmissora de Energia I S/A (“EPA I”)	230 kV Xinguara II - Santana do Araguaia transmission line, with 296 kilometers in a dual electricity circuit, and the Santana do Araguaia substation. The works were completed 38 months after the award date and the operation began 16 months before the operational start-up date established in the concession agreement.	Pará	08/11/2017	08/11/2047	11/02/2020
Energisa Pará Transmissora de Energia II S/A (“EPA II”)	500 kV, 66.5 km Serra Pelada Transmission Line in a dual electricity circuit, the 230 kV, 72.3 km Integradora Sossego - Xinguara II Transmission Line, and the Serra Pelada and Integradora Sossego substations. The works were completed 39 months after the award date and the operation began 12 months before the operational start-up date established in the concession agreement.	Pará	09/21/2018	09/21/2048	12/21/2021
Energisa Tocantins Transmissora de Energia S/A (“ETT”)	255-km, 230-kV Dianópolis II - Barreiras II Transmission Line; 256-Km, 230-kV Dianópolis II - Gurupi Transmission Line and 261-km, 230-kV Dianópolis II - Palmas Transmission Line.	Bahia and Tocantins	03/22/2019	03/22/2049	Under construction
Energisa Amazonas Transmissora de Energia S/A (“EAM”)	<b>Existing ventures which have been incorporated and will be revitalized:</b> - Incorporation of service assets assigned to AmGT under MME Ordinance 706 (December 15, 2016); - Revitalization of the Manaus, Cristiano Rocha and Lechuga 230 kV substations (a sector assigned to AmGT); - Replacement of the Balbina 230kV kV breaker-and-a-half substation with a new 230kV substation with a double-bus, 4-breaker arrangement; - Replacement of the Manaus 69kV substation ring configuration with a new 69kV DB4 configuration.	Amazonas	03/31/2021	03/31/2051	Under construction
Energisa Amazonas Transmissora de Energia S/A (“EAM”)	<b>New-build projects:</b> - Lechuga-Tarumã 230 kV transmission line, including a 9km overhead double-circuit section and a 3-km underground C1 and C2 section; - Tarumã 230/138 kV Substation: 6+1Res transformers x 100 MVA; Presidente Figueiredo 230/69 kV substation: 2 transformers x 50 MVA; - 230 kV transmission line sections between the Presidente Figueiredo substation and sectioning points of the Balbina-Cristiano Rocha transmission line, C1, with two 4.5 km circuits.	Amazonas	03/31/2021	03/31/2051	Under construction
Energisa Tocantins Transmissora de Energia II S/A (“ETT II”)	Expansion of SE 230/138kV Gurupi - 200MVA	Tocantins	09/30/2021	09/30/2051	Under construction
Energisa Amapá Transmissora de Energia S/A (“EAP”)	230kV Macapá - Macapá III C1 TL SE 230/69kV Macapá III	Amapá	03/31/2022	03/31/2052	Under construction

Subsidiaries	Description	Site	Concession date	Date of maturity	Start of Operation
	SE Macapá 3: Implementation of 2 simple 69 kV circuits, with an approximate length of 2 km each, between the sectioning points of the 69 kV distribution line Santana - Macapá C1 and the Macapá III substation, in the 69 kV sector. SE Macapá: New section of the 230 kV line, in a simple circuit, with a length of approximately 500 meters to enable the connection of the Ferreira Gomes - Macapá C1 230kV line.				
Linhas de Macapá Transmissora de Energia S/A ("LMTE")	500 kV Jurupari - Oriximiná TL; 230 kV Jurupari - Laranjal TL; 230 kV Laranjal - Macapá TL; 500/138 kV Oriximiná 200 MVA SE; 230/69 kV Laranjal 200 MVA SE; 230/69 kV Macapá 600 MVA SE.	Pará/Amapá	10/16/2008	10/16/2038	06/12/2013
Linhas de Xingu Transmissora de Energia S/A ("LXTE")	500 kV Tucuruí - Xingu TL; 500 kV Xingu - Jurupari TL; 500 kV Xingu SE; 500 kV Tucuruí SE; 500/230 kV Jurupari 1,500 MVA SE.	Pará	10/16/2008	10/16/2038	06/12/2013
Linhas de Taubaté Transmissora de Energia S/A ("LTTE")	500 kV Taubaté - Nova Iguaçu TL; 500 kV Taubaté SE; 500 kV Nova Iguaçu 4,200 MVA SE.	São Paulo/Rio de Janeiro	12/09/2011	12/09/2041	06/01/2018
Energisa Paranaíta Transmissora de Energia S/A ("EPTE")	500/138 kV Paranaíta SE, 3 x 50 MVA	Mato Grosso	06/27/2016	06/27/2046	06/27/2019
Energisa Amazonas Transmissora de Energia II S/A ("EAM II")	230 kV, 12.9 km Mauá 3 - Manaus TL, C1, (overhead and underground sections). The estimated construction time frame is 48 months.	Amazonas	09/30/2022	09/30/2052	Under construction

The electricity transmission indirect subsidiaries were founded to build, operate and maintain electricity transmission facilities.

#### Electricity generation:

Subsidiaries	Description	Activity	Site
<b>Hydraulic Generation:</b>			
<b>Energisa Geração Usina Mauricio S/A</b>			
CGH Usina Hans	CGH has an installed capacity of 298 KW and an average physical guarantee of 0.264 MW.	Hydraulic generation	Nova Friburgo (RJ)
SHP Rio Vermelho	The SHP has installed capacity of 2,560 KW.	Hydraulic generation	Vilhena (RO)
Usina Mauricio	The Plant has an installed capacity of 1,280 KW.	Hydraulic generation	Leopoldina (MG)
<b>Generation Distributed:</b>			
Alsol Energias Renováveis S.A. ("Alsol")	The subsidiary has approximately 57.1 MWp of grid-connected photovoltaic systems in operation, and another 46.5 MWp under development, for a total portfolio of 104.5 MWp, including 77 MWp from ALSOL-owned solar farms.	Distributed generation	Uberlândia (MG)

#### Wind Generation Project:

Complexo Parque Eólico Sobradinho:

Subsidiaries	Description	Activity	Site
EOL Alecrim	A nonoperational wholly-owned subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Umbuzeiro Muquim	A nonoperational wholly-owned subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Mandacaru	A nonoperational wholly-owned subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Boa Esperança	A nonoperational wholly-owned subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
<b>Solar Farm:</b>			
Energisa Geração Central Solar Rio do Peixe I <sup>(1)</sup>	The subsidiary was founded to develop and operate a solar power plant, and to sell the energy produced by the venture.	Solar Farm	Paraíba (PB)
Energisa Geração Central Solar Rio do Peixe II <sup>(1)</sup>	The subsidiary was founded to develop and operate a solar power plant, and to sell the energy produced by the venture.	Solar Farm	Paraíba (PB)

<sup>(1)</sup> The subsidiaries initiated their energy generation tests in August and September 2022.

#### Electricity trading:

Subsidiary	Description	Site	Authorization date
Energisa Comercializadora de Energia Ltda. ("ECOM")	A wholly-owned subsidiary that trades electricity in the free negotiation market and intermediates in energy transactions.	Rio de Janeiro (RJ)	03/21/2006

#### Services:

Subsidiaries	Nature
Energisa Soluções S/A ("ESOL")	Operating and maintenance services and services related to electricity distribution generation, transmission, commission, preparation, remote and local operation and electrical and mechanical maintenance of plants, substations, transmission lines and facilities.
Energisa Soluções Construções e Serviços em Linhas e Redes S/A ("ESOLC")	Constructions, operations, maintenance and services related to generation, transmission and distribution of electricity.
Multi Energisa Serviços S/A ("MULTI")	Construction, operation, maintenance and services related to electricity distribution and generation, tele-services and personal services for electricity consumers.
Energisa Serviços Aéreos de Aeroinspeção S/A ("ESER")	Aerial surveying services (SAE), mainly supporting companies operating high-voltage lines, oil pipelines and reforestation engineering works.
Voltz Capital S.A.	Offers financial products and optimizes payment systems and financial services through technological solutions.

#### Judicial Reorganization of subsidiaries:

On November 26, 2012 the subsidiary Denerge Desenvolvimento Energético S/A, Rede Energia Participações S/A ("REDE") and other subsidiaries announced they had filed for Judicial Reorganization ("Rio de Janeiro"). On the same date applications for judicial reorganization were submitted by Companhia Técnica de Comercialização de Energia ("CTCE"), QMRA Participações S/A. ("QMRA"), Empresa de Eletricidade Vale Paranapanema S/A. ("EEVP"), subsequently taken over by Denerge Desenvolvimento Energético S/A. ("Denerge") on 11/22/2019.

In February 2016 the trustee filed a petition stating that the reorganization plan was being duly performed, requesting the termination of the Judicial Reorganization. In August 2016, the trustee's opinion was accepted, and a decision delivered declaring the judicial reorganization over, since all of the obligations established in the Judicial

Reorganization Plan had been performed, within the suitable period. A number of creditors submitted motions for clarification against this decision, which were duly rejected by the reorganization court. One of the creditors subsequently filed an appeal against the termination decision. Despite the appeal, the reorganization court authorized the term “under judicial reorganization” be removed from the name of the companies under judicial reorganization, a change which was registered at the respective board of trade. In a judgment on 7/29/2019, the São Paulo Court of Appeal denied the Appeal, upholding the closing award. The creditor filed a Special Appeal, which was not entertained when examined by the São Paulo Court of Appeal. The creditor filed a special appeal, which was ruled to have lost its grounds in a decision delivered on 02/07/2022, against which the creditor has not filed a fresh appeal. We are currently awaiting the permanent shelving of the Judicial Reorganization.

The position as of September 30, 2022 of the remaining balance of the debts qualified under the Judicial Reorganization is R\$ 677,726, where R\$ 519,506 consists of loans, R\$ 79,188 of debentures and R\$ 79,032 of trade payables and other accounts payable as follows:

Description	Rede Energia	Denerge	CTCE	Total
<b>Balances at December 31, 2020</b>	<b>236,031</b>	<b>291,215</b>	<b>80,407</b>	<b>607,653</b>
(+) Restatement <sup>(1)</sup>	4,457	29,492	961	34,910
Provision for (reversal of) adjustment to present value <sup>(2)</sup>	31,395	8,646	(4,033)	36,008
(-) Settlement/Assignment of Credits	(4,456)	(29,492)	(961)	(34,909)
<b>Balances at December 31, 2021</b>	<b>267,427</b>	<b>299,861</b>	<b>76,374</b>	<b>643,662</b>
(+) Restatement <sup>(1)</sup>	2,820	7,273	859	10,952
Provision for (reversal of) adjustment to present value <sup>(2)</sup>	6,874	2,592	2,117	11,583
<b>Balances at March 31, 2022</b>	<b>277,121</b>	<b>309,726</b>	<b>79,350</b>	<b>666,197</b>
(+) Restatement <sup>(1)</sup>	2,853	7,352	868	11,073
Provision for (reversal of) adjustment to present value <sup>(2)</sup>	7,154	2,593	2,227	11,974
<b>Balances at June 30, 2022</b>	<b>287,128</b>	<b>319,671</b>	<b>82,445</b>	<b>689,244</b>
(+) Restatement <sup>(1)</sup>	2,857	8,055	878	11,790
Reversal of the provision for adjustment to present value <sup>(2)</sup>	7,451	2,592	2,341	12,384
(-) Settlement/Assignment of Credits	(4,456)	(30,275)	(961)	(35,692)
<b>Balances at September 30, 2022</b>	<b>292,980</b>	<b>300,043</b>	<b>84,703</b>	<b>677,726</b>

<sup>(1)</sup> Restatement: adjustments made to other finance revenue in the statement of profit or loss of Rede Energia, Denerge and CTCE. At Energisa these amounts were recorded in finance income in the income statement for the period/year.

<sup>(2)</sup> Adjustment to Present Value: denotes the adjustment to present value recorded by the subsidiaries Rede Energia, Denerge and CTCE, for the credits of the creditors who chose to receive their credits in accordance with options A and B in the Judicial Reorganization Plan. A rate of 15.19% p.a. was used to discount the amount to present value, which the Company believes is an adequate rate of return for realizing the credits. This rate is compatible with the nature, tenor and risk for similar transactions on market, economic and financial conditions in the transaction scenario. Company Management believes this discount rate adequately denotes the capital cost at the companies' acquisition date.

## 2. Presentation of the interim financial information (quarterly information)

### 2.1. Statement of compliance

The individual and consolidated interim financial information was prepared and is being presented in accordance with CPC Technical Pronouncement 21 (R1) - Interim Statements and the international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, and in accordance with the standards issued by the Brazilian Securities Commission, that apply to the preparation of Quarterly Information - ITR.

The other information regarding the preparation bases, presentation of the interim financial information and summary of the main accounting practice has not changed in relation to that disclosed in Note 3.2 to the Annual Financial Statements for the financial year ended December 31, 2021 (hereinafter referred to as "Financial Statements as of December 31, 2021"), published in the official press on March 25, 2022.

This interim financial information (quarterly information) should therefore be read in conjunction with the aforesaid financial statements.

Company Management represents that all the material information in the individual and consolidated interim financial information is being disclosed and is that used by Management to run the Company.

The Board of Directors approved the issuance of the Company's interim financial information (quarterly information) on November 10, 2022.

## 2.2. New technical pronouncements, revisions and interpretations not yet in force

The information about the new accounting pronouncements issued by the Civil Procedural Code - CPC and IASB - International Accounting Standards Board has not have any significant impacts in relation to that disclosed in Note 3.3 to the Financial Statements as of December 31, 2021.

## 3. Consolidated interim financial information

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The consolidated interim financial statements include the interim financial statements of Energisa and its subsidiaries. Control is obtained when Energisa is exposed to or entitled to variable returns resulting from its involvement with the investee and has the ability to affect those returns through its power over the investees.

Group Energisa controls an investee if and only if it has:

- Power over the investee (i.e., existing rights guaranteeing it the current capacity to manage the investor's respective activities).
- The exposure to or right to variable returns deriving from its involvement in the investee.
- The capacity to use the power over the investee to affect the value of its returns.

Holding a majority of voting rights is generally presumed to result in control. To support this assumption and when Energisa Group has less than the majority of an investee's voting rights, the Group considers all pertinent facts and circumstances when assessing whether it has power over an investee, including:

- The contractual agreement between the investor and other holders of voting rights.
- Rights deriving from other contractual agreements.
- The voting rights and potential voting rights of the Group (investor).

The Company assesses whether or not it exercises the control of an investee if facts and circumstances indicate changes in one or more of three of the control elements mentioned above. A subsidiary is consolidated when the company obtains control over it and ends when the Group no longer exercises this control. Assets, liabilities and profit/loss of a subsidiary acquired or sold during the period are included in the consolidated financial statements as from the date on which the Group exercises control until the date the Company no longer exercises control over the subsidiary.

The result and each component of other comprehensive income is attributed to the controlling shareholders and noncontrolling shareholders of Energisa Group, even if this results in a loss for the noncontrolling shareholders. When necessary, adjustments are made to the subsidiaries' financial statements to align their accounting policies with the Group's accounting policies. All assets and liabilities, results, revenue, expenses and cash flows of the same group related to transactions between Group members, are completely eliminated upon consolidation.

The change in the subsidiary's equity interest that does not result in control being lost is recorded as an equity transaction.

If the company loses the control exercised over a subsidiary, the subsidiary's corresponding assets (including any goodwill) and liabilities are written off at their carrying amount on the date control is lost and the carrying amount is written off from any noncontrolling interest on the date control is lost (including any components of other comprehensive income attributed to them). Any difference resulting in a gain or loss is recorded in profit or loss. Any investment retained is recognized at fair value on the date control is lost.

The consolidated interim financial statements include the financial statements of Energisa and its subsidiaries.

	Line of business	% interest	
		09/30/2022	12/31/2021
<b>Direct subsidiaries</b>			
Energisa Sergipe - Distribuidora de Energia S/A (ESE) <sup>(1)</sup>	Electricity distribution	100	100
Energisa Borborema - Distribuidora de Energia S/A (EBO)	Electricity distribution	100	100
Energisa Paraíba - Distribuidora de Energia S/A (EPB) <sup>(1)</sup>	Electricity distribution	100	100
Energisa Minas Gerais - Distribuidora de Energia S/A (EMG) <sup>(1)</sup>	Electricity distribution	100	100
Energisa Nova Friburgo Distribuidora de Energia S/A (ENF)	Electricity distribution	100	100
Energisa Rondônia - Distribuidora de Energia S/A (ERO)	Electricity distribution	97.66	95.56
Energisa Acre - Distribuidora de Energia S/A (EAC)	Electricity distribution	96.40	95.09
Energisa Soluções S/A (ESOL)	Services	100	100
Energisa Serviços Aéreos de Aeroinspeção S/A (ESER)	Aerial thermographic inspections	100	100
Energisa Planejamento e Corretagem de Seguros Ltda. (EPLA)	Insurance brokerage	58.26	58.26
Energisa Comercializadora de Energia Ltda (ECOM)	Electricity trading	100	100
Parque Eólico Sobradinho Ltda. <sup>(2)</sup>	Wind energy generation	100	100
Energisa Geração Usina Maurício S/A (GUM)	Electricity generation	100	100
Energisa Geração Central Solar Coremas S/A <sup>(2)</sup>	Solar energy generation	100	100
Energisa Geração Eólica Boa Esperança S/A <sup>(2)</sup>	Wind energy generation	100	100
Energisa Geração Eólica Mandacaru S/A <sup>(2)</sup>	Wind energy generation	100	100
Energisa Central Eólica Alecrim S/A <sup>(2)</sup>	Wind energy generation	100	100
Energisa Geração Central Eólica Umbuzeiro - Muquim S/A <sup>(2)</sup>	Wind energy generation	100	100
Energisa Geração Central Solar Rio do Peixe I S/A	Wind energy generation	100	100
Energisa Geração Central Solar Rio do Peixe II S/A	Wind energy generation	100	100
Alsol Energias Renováveis S/A	Holding and Distributed-energy generation	89.66	89.48
Energisa Participações Minoritárias S/A	Holding Company	82.72	82.72
FIM Zona da Mata	Exclusive investment fund	100	100
Caixa FI Energisa	Exclusive investment fund	100	100
Dinâmica Direitos Creditórios	Securitization of credits	100	100
Denerge Desenvolvimento Energético S/A	Holding Company	99.98	99.98
Energisa Transmissão de Energia S/A <sup>(1)</sup>	Holding Company	100	100
Voltz Capital S.A <sup>(2)</sup>	Services	100	100
Investment Fund in Shares (FIC - FIDC) <sup>(4)</sup>	Investment fund	26	26
<b>Indirect subsidiaries</b>			
Rede Energia Participações S.A <sup>(1)</sup>	Holding Company	94.63	94.63
Rede Power do Brasil S/A	Holding Company	94.63	94.63
QMRA Participações S/A	Holding Company	94.62	94.62
Energisa Mato Grosso Distribuidora de Energia S/A (EMT) <sup>(1)</sup>	Electricity distribution	87.53	87.53
Energisa Mato Grosso do Sul Distribuidora de Energia S/A (EMS) <sup>(1) (3)</sup>	Electricity distribution	94.57	94.57
Energisa Tocantins Distribuidora de Energia S/A (ETO)	Electricity distribution	72.55	72.55
Multi Energisa Serviços S/A (Multi)	Services	94.62	94.62
Energisa Sul - Sudeste - Distribuidora de Energia S/A (ESS) <sup>(1)</sup>	Electricity distribution	93.91	93.91
Energisa Soluções Construções e Serviços em Linhas e Redes S/A (ESOLC)	Services	100	100
Energisa Pará Transmissora de Energia I S/A (EPA I)	Electricity transmission	100	100
Energisa Goiás Transmissora de Energia I S/A (EGO I)	Electricity transmission	100	100

	Line of business	% interest	
		09/30/2022	12/31/2021
Energisa Pará Transmissora de Energia II S/A (EPA I)	Electricity transmission	100	100
Energisa Tocantins Transmissora de Energia S/A (ETT)	Electricity transmission	100	100
Energisa Tocantins Transmissora de Energia S/A II (ETT III)	Electricity transmission	100	100
Energisa Amazonas Transmissora de Energia II S/A (EAM) <sup>(2)</sup>	Electricity transmission	100	100
Energisa Amapá Transmissora de Energia S/A (the new name of Energisa Transmissora de Energia III S/A (EAP) <sup>(2)</sup> )	Electricity transmission	100	100
Energisa Paranaíta Transmissora de Energia S/A (EPTE)	Electricity transmission	100	-
Gemini Energy S/A	Electricity transmission	100	-
Linhas de Macapá Transmissora de Energia S/A (LMTE)	Electricity transmission	85.04	-
Linhas de Xingu Transmissora de Energia S/A (LXTE)	Electricity transmission	83.34	-
Linhas de Taubaté Transmissora de Energia S/A (LTTE)	Electricity transmission	100	-
Linhas de Itacaiúnas Transmissora de Energia (LITE)	Electricity transmission	100	-
Plena Op. e Manut. de Transmissoras de Energia Ltda	Electricity transmission	100	-
Laralsol Empreendimentos Energéticos Ltda	Distributed energy generation	99.9	89.50
URB - Energia Limpa Ltda	Distributed energy generation	100	100
Reenergisa Geração Fotovoltaica I Ltda (new name of SPE Vision Solar I Ltda)	Photovoltaic distributed generation	100	-
Reenergisa Geração Fotovoltaica II S.A (new name of Vision Francisco Sá SPE S/A)	Photovoltaic distributed generation	100	-
Renesolar Engenharia Elétrica Ltda	Photovoltaic distributed generation	100	-
Flowsolar Engenharia Elétrica Ltda	Photovoltaic distributed generation	100	-
Carbonsolar Engenharia Elétrica Ltda (“Companies”)	Photovoltaic distributed generation	100	-

<sup>(1)</sup> Publicly held companies.

<sup>(2)</sup> Preoperational.

<sup>(3)</sup> Rede Power do Brasil S/A is controlled by Rede Energia Participações S.A. and has an interest of 35.92% in EMS.

<sup>(4)</sup> Investment Funds and Shares (FIC - FIDC).

In January 2021 the Company and its subsidiaries assigned certain defaulted credit to the Non-standard Credit Receivables Investment Funds (FIDC-NP) Nevasca, Planície and Névoa, who have the shareholder Investment Fund in Shares (FIC - FIDC) in which Banco BTG Pactual had a 74.0% interest and the Company 26.0%. The valuation of the credits for the assignment to the FIDC-NPs was based on the Appraisal prepared by independent consultants. The methodology adopted to price the defaulted credits was the discounted cash flow method, where the nominal values of the credits were adjusted based on the estimated recovery for each of the FIDC-NPs, as follows:

- (i) FIDC Tax credit rights - assessed based on their respective positions in the tax credit rights lines, the fiscal and payment capacity of the municipalities, for the payment deadline of December 31, 2024 or 2028. The tax credit rights' recovery rate was classified according to the quality of the municipality's credit: the tax credit rights of municipalities with a healthy financial capacity were assigned an estimated recovery rate of 39.0%, while those with a poor financial capacity were assigned an estimated recovery rate of 19.0%;
- (ii) FIDC Receivables of companies undergoing judicial organization/bankruptcy - the credits assigned to the FIDC-NP include the payment flows and haircuts established in the judicial reorganization plans and estimated recovery rates, with 50% for credits with ratified judicial organization plans and 10% for those with unratified judicial reorganization plans; for credits of companies undergoing bankruptcy, a recovery rate was adopted of between 5% and 8% of the credit amount;
- (iii) FIDC Credits in legal proceedings - the credits assigned to FIDC-NP were split into two blocks: block one contains material proceedings, assessed based on the analyses conducted by a specialized consultancy firm; block two has two subcategories of legal proceedings - subcategory one contains proceedings against the public administration that have not yet received a final and unappealable decision, called pre-tax credit rights, which assumed the credit would be paid at the end of 2030; subcategory two contains the other legal proceedings, which are expected to receive a final and unappealable decision in 10 years. The estimated rate of recovery for the legal proceedings in this FIDC-NP was 42.4%.

Beginning on March 31, 2021, the Company began to take steps to buy back the FIDC fund on the rationale that the fund's activities substantially revolved around meeting the Company's own operational needs and the Company was exposed to all the risks and benefits inherent in the fund. The shareholder agreement provides a put option against Energisa to acquire the shares from the bank BTG Pactual in the initial amount of R\$ 200,000 restated annually at the rate of CDI + 2.35%, amounting to R\$ 36,470 (R\$ 13,428 as of December 31, 2021), which can be exercised following the nonperformance of certain obligations set out in the regulations of the shareholders agreement or at any time as from year four of the agreement. The Company has a call option to acquire shares from the bank BTG Pactual in the FIDC on the same terms as the put option, i.e. subject to restatement at the rate of CDI + 2.35%.

## Description of main consolidation procedures:

- (a) Elimination of inter-company asset and liability account balances;
- (b) Elimination of the balances of investments and corresponding interests in the capital and earnings of subsidiaries; and
- (c) Elimination of inter-company income and expense balances arising from inter-company transactions.

## 4. Segment reporting - consolidated

An operational segment is a component of the Company that develops business activities from which revenue streams can be derived and expenses incurred, including revenue and expenses related to transactions with other Company components. All operational income from segments is reviewed frequently by Management to support decisions about new resources to be allocated to the segment and to evaluate its performance, for which individual interim financial information is made available.

Segment results reported to Management include items directly attributable to the segment and items that can be reasonably allocated. Items not allocated primarily consist of corporate assets.

The Company and its subsidiaries operate in the distribution, transmission, hydraulic and distributed generation, sale and the provision of maintenance and operation services for electricity distribution generation ventures. Summary segment reporting follows:

### a) Segment reporting

	09/30/2022					
	Distribution	Transmission	Hydraulic, Solar and Distributed Generation	Trading	Services and other	Total
External Revenue	17,964,179	1,177,048	62,596	598,214	39,384	19,841,421
Intersegment Revenue	22,818	43,821	-	-	480,034	546,673
<b>Total</b>	<b>17,986,997</b>	<b>1,220,869</b>	<b>62,596</b>	<b>598,214</b>	<b>519,418</b>	<b>20,388,094</b>
Financial Revenue	934,678	21,354	36,377	6,124	698,302	1,696,835
Financial Expenses	(2,223,453)	(262,057)	(54,770)	(20,679)	(794,497)	(3,355,456)
<b>Total</b>	<b>(1,288,775)</b>	<b>(240,703)</b>	<b>(18,393)</b>	<b>(14,555)</b>	<b>(96,195)</b>	<b>(1,658,621)</b>
Amortization and depreciation	(912,200)	(86)	(9,301)	(157)	(37,377)	(959,121)
Profit or loss by segment before income and social contribution taxes	2,340,526	540,492	1,076	10,024	(67,406)	2,824,712

	09/30/2021					
	Distribution	Transmission	Hydraulic and Distributed Generation	Trading	Services and other	Total
External Revenue	17,937,973	749,438	31,913	633,140	10,695	19,363,159
Intersegment Revenue	17,943	9,207	-	-	327,332	354,482
<b>Total</b>	<b>17,955,916</b>	<b>758,645</b>	<b>31,913</b>	<b>633,140</b>	<b>338,027</b>	<b>19,717,641</b>

Financial Revenue	1,043,065	3,782	(3,959)	1,306	394,501	1,438,695
Financial Expenses	(1,722,728)	(54,189)	1,340	(5,449)	(20,809)	(1,801,835)
<b>Total</b>	<b>(679,663)</b>	<b>(50,407)</b>	<b>(2,619)</b>	<b>(4,143)</b>	<b>373,692</b>	<b>(363,140)</b>
Amortization and depreciation	(877,776)	(88)	(3,748)	(117)	(43,230)	(917,463)
Profit or loss by segment before income and social contribution taxes	2,648,112	402,569	7,803	(4,588)	111,396	3,165,292

	Distribution	Transmission	Hydraulic, Solar and Distributed Generation	Trading	Services and other	09/30/2022	12/31/2021
<b>Segment assets</b>	<b>44,906,413</b>	<b>8,463,805</b>	<b>1,764,464</b>	<b>325,905</b>	<b>7,109,652</b>	<b>62,570,239</b>	<b>57,273,703</b>
Current assets	10,819,994	1,071,295	582,814	206,907	3,370,727	16,051,737	16,301,285
Noncurrent assets	34,086,419	7,392,510	1,181,650	118,998	3,738,925	46,518,502	40,972,418
<b>Segment liabilities</b>	<b>34,036,121</b>	<b>7,081,537</b>	<b>1,064,161</b>	<b>313,733</b>	<b>7,134,453</b>	<b>49,630,005</b>	<b>47,742,462</b>
Current liabilities	10,031,952	1,274,229	405,826	154,405	1,358,400	13,224,812	13,489,615
Noncurrent liabilities	24,004,169	5,807,308	658,335	159,328	5,776,053	36,405,193	34,252,847

#### b) Reconciliation of segment revenue, profits, assets and liabilities

	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
<b>Revenue</b>				
Total net segment revenue	7,275,500	20,388,094	7,931,913	19,717,641
Elimination of intersegment revenue	(232,827)	(546,673)	(134,932)	(354,482)
<b>Consolidated net revenue</b>	<b>7,042,673</b>	<b>19,841,421</b>	<b>7,796,981</b>	<b>19,363,159</b>
<b>Amortization and depreciation</b>				
Total amortization and depreciation of segments	(321,419)	(959,121)	(307,284)	(917,463)
<b>Consolidated amortization and depreciation</b>	<b>(321,419)</b>	<b>(959,121)</b>	<b>(307,284)</b>	<b>(917,463)</b>
<b>Finance revenue</b>				
Total financial revenue of segments	537,453	1,696,835	374,281	1,438,695
Elimination of intersegment revenue	(110,386)	(462,615)	(134,548)	(339,591)
<b>Consolidated financial revenue</b>	<b>427,067</b>	<b>1,234,220</b>	<b>239,733</b>	<b>1,099,104</b>
<b>Finance cost</b>				
Total financial expense of segments	(1,488,269)	(3,355,456)	(722,500)	(1,801,835)
Elimination of intersegment expense	110,386	462,615	134,548	339,591
<b>Consolidated financial expense</b>	<b>(1,377,883)</b>	<b>(2,892,841)</b>	<b>(587,952)</b>	<b>(1,462,244)</b>
Total profit or loss for the segments	702,095	2,824,712	1,097,908	3,165,292
<b>Profit/loss before tax on profit</b>	<b>702,095</b>	<b>2,824,712</b>	<b>1,097,908</b>	<b>3,165,292</b>

	09/30/2022	12/31/2021
<b>Assets</b>		
Total segment assets	62,570,239	57,273,703
Other unallocated amounts	(2,894,466)	(2,505,299)
<b>Total consolidated assets</b>	<b>59,675,773</b>	<b>54,768,404</b>
<b>Liabilities</b>		
Total segment liabilities	49,630,005	47,742,462

Other unallocated amounts	(2,894,466)	(2,505,299)
<b>Total consolidated liabilities</b>	<b>46,735,539</b>	<b>45,237,163</b>

## 5. Cash and cash equivalents, short-term investments in the money market and secured funds

### 5.1 Cash and cash equivalents

The portfolio of short-term investments mainly consists of Bank Deposit Certificates (CDBs) and Securities subject to repurchase agreements. Weighted average interest on the portfolio in the period ended September 30, 2022 was 65.0% of the CDI rate at December 31, 2021 for the parent company and 95.1% of the CDI rate (88.5% as of December 31, 2021) for the consolidated statement.

Description	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Cash and sight deposits	19,145	17,346	266,792	338,165
Liquid financial investments:	-	62	171,477	435,340
Certificates of Bank Deposit (CDBs)	-	-	129,012	166,863
Securities held under repurchase agreements	-	62	42,465	268,477
<b>Total cash and cash equivalents - Current <sup>(1)</sup></b>	<b>19,145</b>	<b>17,408</b>	<b>438,269</b>	<b>773,505</b>

<sup>(1)</sup> The short-term investments presented have daily liquidity and can be redeemed at the rate contracted.

### 5.2 Money market and secured funds (stated at fair value through profit and loss)

The investment portfolio consists largely of Closed-End Investment Funds investing in assets selected to improve returns with minimal risk, including: fixed-income funds, financial treasury bills, national treasury notes and other items. Weighted average interest on the portfolio as of September 30, 2022 was 119.1% of the CDI rate (217.2 % of the CDI rate at December 31, 2021) for the parent company and 112.2% of the CDI rate (121.2% as of December 31, 2021) for the consolidated statement.

Description	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>At fair value through profit or loss</b>				
Certificates of Bank Deposit (CDBs) <sup>(1)</sup>	-	12,006	190,895	66,567
Bank Deposit Certificates Commercial Guarantees (CDB) <sup>(1)</sup>	-	-	8,801	9,833
Securities subject to repurchase agreements	-	-	162	-
Debentures <sup>(2)</sup>	2,725,667	2,357,865	-	-
Investment Funds <sup>(3)</sup>	53,761	35,855	248,419	56,980
<b>Exclusive investment funds <sup>(4)</sup></b>				
Certificates of Bank Deposit (CDBs)	5,877	8,340	44,605	46,523
Bank Credit Note (CCB)	515	1,151	3,909	3,453
Securities subject to repurchase agreements	64,872	-	149,728	-
Multimarket Fund	99,694	12,521	234,524	25,611
Fixed-Income Fund	977,910	938,971	3,525,892	2,009,475
Financial Treasury Bills (LFT)	60,330	582,953	191,878	1,213,538
Financial bill (LFNP)	9,900	-	22,695	-
Financial bill (LF)	140,298	146,652	413,686	385,608
Financial bill (LFP)	-	1,508	-	3,084
Financial bill (LTN)	21,136	23,713	50,644	48,507
National treasury notes (NTNB)	160,242	531,971	377,198	1,260,121
National treasury notes (NTNF)	10,353	12,454	24,807	25,476
<b>Credit receivables investment funds <sup>(5)</sup></b>	<b>-</b>	<b>-</b>	<b>65,055</b>	<b>88,575</b>
<b>Total balance of money market and secured funds <sup>(6)</sup></b>	<b>4,330,555</b>	<b>4,665,960</b>	<b>5,552,898</b>	<b>5,243,351</b>

Current	2,022,665	1,842,464	5,343,543	4,057,459
Noncurrent	2,307,890	2,823,496	209,355	1,185,892

- (1) Bank Deposit Certificate (CDB) - Commercial Guarantees - These investments denote funds underlying commercial client guarantees, pursuant to the energy sale contract. Funds in this amount were credited to current liabilities, yielding 96.0% to 100.0% (99.5% to 100.5% as of December 31, 2021) and a weighted average of 99.8% (99.8% as of December 31, 2021) of the CDI rate;
- (2) Debentures - consists of private debentures issued by the electricity DisCo subsidiaries;
- (3) Investment Funds - includes funds classified as Fixed Income Multimarket and yield -38.9% to 114.6% (57.2% to 170.5% as of December 31, 2021) and a weighted average of 79.9% (84.3% as of December 31, 2021) of the CDI rate.
- (4) Exclusive investment funds - include investments in CDB, CCB, Fixed-Income Funds, Government Bonds, Multimarket Fund, LFT, LFT, LF, LFP, LTN, NTNB and NTFN bills yielding 108.7% (107.0% as of December 31, 2021) of CDI Fundo BTG Zona da Mata, 103.3% of CDI Fundo BB Energisa, 104.1% (138.0% as of December 31, 2021) of CDI Fundo MAG Zona da Mata, 100.8% (127.8% as of December 31, 2021) of CDI Fundo Cataguases and 102.2% (117.3% as of December 31, 2021) of CDI Fundo Zona da Mata;
- (5) Non-standardized credit receivables investment fund - FIDC IV Energisa Centro Oeste maturing on October 01, 2034; and
- (6) Includes R\$ 17,350 (R\$ 16,610 at December 31, 2021) at the parent company and a consolidated R\$ 417,065 (R\$ 192,047 at December 31, 2021) related to restricted funds, as follows:

Secured funds	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Judicial deposit creditors	17,321	16,583	17,320	16,583
Frozen by court order	29	27	6,085	6,228
Credit receivables investment funds - FIDC	-	-	65,055	88,575
Light for All Program	-	-	157,521	55,085
Guarantee with energy sales	-	-	11,928	12,607
Consumer council	-	-	3,940	2,623
Guarantee for loans, financing and debentures <sup>(1)</sup>	-	-	141,243	-
Loan guarantee	-	-	568	-
Other	-	-	13,405	10,346
<b>Total</b>	<b>17,350</b>	<b>16,610</b>	<b>417,065</b>	<b>192,047</b>

<sup>(1)</sup> Consists of the loan guarantee with the Amazônia Development Fund (FDA) and Northeast Constitutional Fund (FNO) of the indirect subsidiaries LMTE and LXTE.

## 6. Clients, consumers, concession operators and other

At the parent company this mainly includes specialized services provided to the subsidiaries, as detailed in note 11, while the consolidated statement mainly includes billed and unbilled electricity sales to consumers, the latter determined by estimate recognized on the accrual basis, based on individual average daily consumption between the latest reading date and the close of the interim financial information.

	Parent company		Consolidated							Total	
			Outstanding balances		Overdue balances				PPECLD <sup>(6)</sup>		
	09/30/2022	12/31/2021	Up to 60 days	Over 60 days	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days		09/30/2022	12/31/2021
<b>Current amounts: <sup>(1)</sup></b>											
Residential	-	-	498,970	-	450,385	114,587	77,853	193,573	(401,054)	934,314	1,131,004
Industrial	-	-	151,355	-	33,891	4,568	8,326	55,764	(55,763)	198,141	185,930
Commercial	-	-	243,023	-	90,845	21,247	18,256	77,469	(96,425)	354,415	433,291
Rural	-	-	156,897	-	67,779	21,791	34,500	31,471	(33,399)	279,039	287,118
Public authorities	-	-	117,137	-	14,390	1,460	1,412	14,574	(14,574)	134,399	139,263
	-	-	65,398	-	8,090	1,167	3,488	17,053	(18,100)	77,096	104,996
Public lighting	-	-	59,420	-	11,329	10,440	17,627	125,842	(154,501)	70,157	67,756
Public service	-	-	59,420	-	11,329	10,440	17,627	125,842	(154,501)	70,157	67,756

	Parent company		Consolidated								Total	
			Outstanding balances		Overdue balances				PPECLD <sup>(6)</sup>			
	09/30/2022	12/31/2021	Up to 60 days	Over 60 days	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days		09/30/2022	12/31/2021	
Unbilled sales	-	-	2,044,932	-	-	-	-	-	-	-	2,044,932	1,920,009
Collection Classification Process	-	-	31,412	-	-	-	-	-	-	-	31,412	23,999
<b>Renegotiated amounts:</b>												
Residential	-	-	62,118	171,788	57,263	22,587	24,376	107,447	(227,106)	218,473	263,876	
Industrial	-	-	8,150	30,215	4,846	2,006	6,995	24,745	(43,164)	33,793	33,400	
Commercial	-	-	18,427	118,782	12,996	5,477	6,758	39,799	(79,876)	122,363	124,233	
Rural	-	-	10,156	28,506	13,100	2,722	4,216	9,719	(32,488)	35,931	37,323	
Government <sup>(2)</sup>	-	-	12,356	283,439	1,920	220	223	5,276	(6,513)	296,921	306,495	
	-	-	5,243	34,379	1,043	602	912	130	(6,271)	36,038	48,221	
Public lighting	-	-	1,117	7,295	838	133	81	3,819	(4,324)	8,959	10,770	
Public service	-	-	1,117	7,295	838	133	81	3,819	(4,324)	8,959	10,770	
(-) Adjustment to present value <sup>(2) (3)</sup>	-	-	(2,638)	(145,832)	-	-	-	-	-	(148,470)	(131,742)	
<b>Subtotal - receivables</b>	-	-	<b>3,483,473</b>	<b>528,572</b>	<b>768,715</b>	<b>209,007</b>	<b>205,023</b>	<b>706,681</b>	<b>(1,173,558)</b>	<b>4,727,913</b>	<b>4,985,942</b>	
Sales to concession operators - local currency <sup>(4)</sup>	-	-	46,446	-	-	-	-	34,589	(4,437)	76,598	257,477	
Specialized Services	55,736	32,681	90,574	-	3,103	-	-	-	(4,844)	88,833	40,194	
Electric energy transmission services	-	-	62,468	-	1,927	66	174	1,529	-	66,164	-	
Energy sold to free clients	-	-	111,149	-	-	-	-	-	-	111,149	118,175	
Others <sup>(5)</sup>	-	-	132,372	-	620,851	72,935	18,829	483,488	(105,654)	1,222,821	1,064,509	
<b>Total</b>	<b>55,736</b>	<b>32,681</b>	<b>3,926,482</b>	<b>528,572</b>	<b>1,394,596</b>	<b>282,008</b>	<b>224,026</b>	<b>1,226,287</b>	<b>(1,288,493)</b>	<b>6,293,478</b>	<b>6,466,297</b>	
Current	55,736	32,681								4,781,162	5,004,373	
Noncurrent	-	-								1,512,316	1,461,924	

(1) Maturities are scheduled for the 5<sup>th</sup> working day after the bills are delivered, except for government consumers who have 10 working days to pay;

(2) Government - credits receivable by the subsidiaries ESE and EMT with clients, as follows:

(i) the subsidiary ESE has receivables with Companhia de Desenvolvimento dos Vales do São Francisco e do Parnaíba (CODEVASF), for electricity bills for the period January/1994 to November/1997. The CODEVASF debit is subject to a legal collection proceeding before the federal courts of Distrito Federal. On 12/19/2017 a settlement was negotiated under which the debt would be renegotiated to R\$ 100,000, maturing in December 2019 and December 2020, with interest calculated at the SELIC rate. The attempted settlement was unsuccessful, and the proceedings remain under judicial collection.

Although a settlement was not reached, ESE management believes this debt to be certain and enforceable, as in the collection proceedings CODEVASF was ordered to pay the amount owed in both the lower and appellate courts, and has not appealed these decisions. The only matter remaining under dispute is the rate of interest that will be incurred over a specific period of time. However, the Federal Regional Court based its most recent decision solely on the case law of the Federal Supreme Court (STF) and High Court of Appeal (STJ) as expressed in General Applicability Precedent Decision 810, and it is highly unlikely that any changes will be made to the calculations.

The debt will be repaid in the form of federal writs of payment, and will incur interest as established by the court. The debt is expected to be repaid within a period not exceeding 8 years, based on the assumption that the remaining dispute over the interest rate will be settled within no more than 7 years, and 1 additional year will be required to issue the writs of payment.

As a debt owed by the Federal Government—CODEVASF is a public company controlled and owned by the Federal Government—the risk of CODEVASF not being able to pay its obligations is minimal. According to its Financial Statements, 90.66% of its funds are provided by the Federal Government.

At September 30, 2022 the amount of the debt, with interest computed in accordance with the TRF decision, was a total of R\$ 129,620 (R\$ 124,163 as of December 31, 2021), including R\$ 28,482 (R\$ 23,025 as of December 31, 2021) in monetary restatement. An amount of R\$ 5,457 (R\$ 4,501 as of September 30, 2021) in monetary restatement was recognized under financial revenue - other in the consolidated statements for the period ended September 30, 2022. The subsidiary ESE made a provision on these credits for the adjustment to present value of R\$ 24,732 (R\$ 24,251 as of December 31, 2021), with roughly R\$ 481 recorded in profit or loss for the period under other finance

costs in the consolidated statement, calculated by applying the annual CDI rate of 2.5% per annum. This rate is compatible with the nature, tenor and risk for similar transactions on market conditions in the current situation, and adequately reflects the capital costs, given the nature, complexity and volume of the renegotiations; and

(ii) The subsidiary EMT entered a renegotiation on August 03, 2016 and signed a debt financing and acknowledgment agreement with Companhia de Saneamento da Capital (SANECAP) for the provision of electricity, equity of interest, monetary restatement and fines, to be received in installments equal to 50% of the amount paid monthly by Companhia de Saneamento to the municipal government of Cuiabá, commencing September 30, 2016. The debit balance incurs interest of 0.5% per month limited to the portion of the concession through the end of the concession (April/2042). As of September 30, 2022 the receivable on this credit amounts to R\$ 83,306 (R\$ 85,349 as of December 31, 2021). The subsidiary EMT made a provision on these credits for the adjustment to present value of R\$ 21,880 (R\$ 23,853 as of December 31, 2021), with R\$ 1,973 (R\$ 2,590 as of December 31, 2021) recorded in profit or loss for the period/year under other finance costs in the consolidated statement, calculated by applying the annual CDI rate variance. This rate is compatible with the nature, tenor and risk for similar transactions on market conditions in the current situation, and adequately reflects the capital costs, given the nature, complexity and volume of the renegotiations.

(3) Adjustment to present value - calculated for renegotiated contracts without interest and/or those with an interest-rate of IPCA or IGPM. The market rate was used for discounting to present value.

(4) Includes energy sold at the Electricity Trading Chamber - CCEE, as follows:

Breakdown of CCEE credits	Consolidated	
	09/30/2022	12/31/2021
Outstanding balances	46,446	227,325
Credits linked to court injunctions <sup>(a)</sup>	34,589	34,589
<b>Sub-total credits CCEE <sup>(*)</sup></b>	<b>81,035</b>	<b>261,914</b>
(-) Energy acquisitions at CCEE <sup>(**)</sup>	(126,422)	(227,277)
(-) System service charges <sup>(**)</sup>	(2,824)	(605,706)
<b>Total CCEE credits</b>	<b>(48,211)</b>	<b>(571,069)</b>

(\*) The sub-total of R\$ 81,035 (R\$ 261,914 as of December 31, 2021) does not include the expected allowance for doubtful accounts of R\$ 4,437 (R\$ 4,437 as of December 31, 2021).

(\*\*) See note 18.

(a) Amounts linked to court injunctions that can be subject to change, depending on the outcome of the legal proceedings in progress. Not included in the rationing area, these companies obtained a court injunction which overturned ANEEL Resolution 288 issued May 16, 2002 which aimed to clarify companies operating in the sector about the treatment and means of applying certain MAE (now the CCEE) accounting rules set out in the General Electric Sector Agreement. These companies' claim involves the sale of Itaipu's quota in the Southeast/Midwest submarket during the period of rationing between 2001 and 2002, when there was a significant discrepancy in short-term energy prices between the submarkets. Management monitors the claims made and believes the amounts will be received in full either from the borrowers judicially contesting the loans or from other companies which the CCEE specifies in the future.

(5) Other - includes taxed services, other consumer receivables and: (i) amount of R\$ 772,276 (R\$ 625,143 as of December 31, 2021) of ICMS on the provision of the distribution grid to free customers on energy demand, recorded in noncurrent assets and which has been suspended under injunctions. The amounts have been charged to value-added tax on goods and Services - ICMS in tax and social contributions, in consolidated noncurrent liabilities; (ii) R\$ 217,868 (R\$ 216,883 as of December 31, 2021), consisting of ICMS demand and ICMS Distributed Generation paid by the subsidiaries EMT, EPB, EBO, EMG, ENF, EAC and ERO, as follows:

Subsidiaries/Origin	ICMS credits receivable from clients
EMT - ICMS Demand <sup>(*)</sup>	81,191
EMT - Distributed Generation	101,810
EPB - Distributed Generation	16,744
EBO - Distributed Generation	1,324
EMG - Distributed Generation	2,489
ENF - Distributed Generation	132
EAC - Distributed Generation	1,264
ERO - Distributed Generation	12,914
<b>TOTAL</b>	<b>217,868</b>

<sup>(\*)</sup> Case related to the ICMS Demand filed by Mato Grosso state against the subsidiary EMT resulting from assessments on the grounds that the subsidiary contravened decisions exempting certain clients from paying ICMS on the demand. On September 23, 2021 the subsidiary EMT entered the Extrajudicial Settlement - TAE with the State, resulting in the payment at sight on September 30, 2021 of the full amount owed upon entering the REFIS-MT Program. The subsidiary will file administrative and judicial measures to recover these payments, against the consumers that effectively benefited from judicial decisions not to pay the ICMS. Management has made a provision for expected losses of R\$ 81,191 as the asset's realization is subject to uncertain future events not completely within the subsidiary's control.

In the period, the subsidiaries EMT, EPB, EBO, EMG, EAC and ERO paid the Distributed Generation ICMS on the distribution system usage or connection charges, used by distributed generation consumers (DG), in the amount of R\$ 136,677, making costs in provision for losses of R\$ 2,192 in consolidated other finance costs in FY 2021. The subsidiaries will collect the respective amounts from their consumers.

<sup>(6)</sup> The allowance for doubtful accounts was made based on expected losses, using a simplified recognition approach, historic loss rates, future delinquency probability and management's best expectations;

See the changes in the expected losses on allowance for doubtful accounts:

Changes in provisions	09/30/2022	12/31/2021
<b>Balance in 12/31/2021 and 12/31/2020 - current</b>	<b>1,260,344</b>	<b>1,126,480</b>
Provisions, less reversals, made in the period/year	324,456	250,312
Write-off of electricity bills - uncollectible	(177,860)	(116,448)
<b>Balance in 09/30/2022 and 12/31/2021 - current</b>	<b>1,406,940</b>	<b>1,260,344</b>
<b>Allocation:</b>		
Clients, consumers, concession operators and other	1,288,493	1,136,781
Credit receivables	8,188	8,188
Other accounts receivable (see note 10)	110,259	115,375
<b>Closing balance</b>	<b>1,406,940</b>	<b>1,260,344</b>

## 7. Recoverable taxes

The other items denote tax credits on negative balances of income and social contribution taxes, ICMS on the acquisition of intangible assets/property, plant and equipment and overpayments of taxes and contributions, which will be recovered or offset against taxes in future periods, in due accordance with the applicable existing tax legislation.

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Value Added Tax on Sales and Services - ICMS	-	-	502,142	388,308
Corporate Income Tax - IRPJ	224,572	167,423	760,937	557,132
Social contribution on net income -CSLL	5,205	10,149	95,979	105,651
PIS and COFINS Contributions	9,641	7,091	211,815	248,664
Effects of reducing ICMS on the PIS and COFINS calculation base <sup>(1)</sup>	-	-	3,363,715	3,584,548
Other	3,920	351	57,029	63,849
	<b>243,338</b>	<b>185,014</b>	<b>4,991,617</b>	<b>4,948,152</b>
Current	113,580	54,450	2,200,931	1,229,269
Noncurrent	129,758	130,564	2,790,686	3,718,883

Subsidiaries	09/30/2022	12/31/2021
Final and unappealable cases		
EPB	366,366	413,829
EBO	62,268	68,710
ETO	177,474	219,314
ESE	184,796	224,523
EMT	1,216,048	1,254,231
EMS	501,847	531,498
EAC	58,176	65,026
ENF	56,573	57,596
ERO	129,606	148,899
ESS	75,550	-
<b>Subtotal</b>	<b>2,828,704</b>	<b>2,983,626</b>
Cases not final and unappealable		
ESS	312,616	392,033
EMG	222,395	208,889
<b>Subtotal</b>	<b>535,011</b>	<b>600,922</b>
<b>Total</b>	<b>3,363,715</b>	<b>3,584,548</b>
<b>Total Current</b>	<b>1,222,624</b>	<b>294,961</b>
<b>Total Noncurrent</b>	<b>2,141,091</b>	<b>3,289,587</b>

<sup>(1)</sup> The electricity distribution subsidiaries have recoverable PIS and COFINS credits as of September 30, 2022 of R\$ 3,363,715 (R\$ 3,584,548 as of December 31, 2021) for the exclusion of ICMS from these contributions calculation base, under final and unappealable court decisions.

On May 13, 2021 the Supreme Federal Court (STF) completed its ruling that excluding ICMS from the PIS and COFINS tax base is a general precedent decision in case RE 574706, also ratifying the principle that the ICMS amounts stated in invoices should be excluded from the tax base, leading to the consolidated recognition of credits and obligations charged to consolidated profit or loss for the period. The respective amounts were duly restated by applying the Selic base interest rate, which amounted to R\$ 224,380 (R\$ 554,915 as of September 30, 2021), recorded under other financial revenue in the consolidated statement of profit or loss for the period.

The subsidiaries EPB, EBO, ETO, ESE, ENF, EMT, EMS, ERO, EAC and ESS (acquirees ELO, ENA and EBR) had their credits accepted by RFB, which were offset over the course of the period ended September 30, 2022 in the amount of R\$ 670,231 (R\$ 225,018 as of December 31, 2021).

Even if the legal proceedings of the subsidiaries EMG and ESS (acquirer and acquiree EDEVP) are not final and unappealable decisions, Management is convinced that they should be recognized, as the credits will likely be recognized.

## 8. Readjustments, rate-setting reviews and other regulatory matters - consolidated

### 8.1 Rate adjustments:

The rates are adjusted annually and the concession operator's revenue are divided into two portions: Parcel A (consisting of non manageable expenses) and Parcel B Portion (efficient operating costs and capital costs). The annual rate adjustment aims to pass through uncontrollable costs and to monetarily restate controllable costs.

The subsidiaries' rates have been readjusted as follows:

DisCo	Ratifying Resolution	Average effect to be faced by (%)	Effective from
ESS	Resolution 3012, issued 07/05/2022	11.52%	07/12/2022
EMG	Resolution 3047, issued 06/21/2022	16.57%	06/22/2022
EBO	Resolution 3008, issued 02/01/2022	9.72%	02/04/2022
ENF	Resolution 3048, issued 06/21/2022	19.19%	06/22/2022
EPB	Resolution 3101, issued 08/23/2022	1.03%	08/28/2022
ETO	Resolution 3054, issued 06/28/2022	14.78%	07/04/2022
ESE	Resolution 3023, issued 04/19/2022	16.24%	04/22/2022
EMS	Resolution 3021, issued 04/12/2022	18.16%	04/16/2022
EMT	Resolution 3022, issued 04/12/2022	22.55%	04/16/2022
ERO	Resolution 2990, issued 12/07/2021	6.93%	12/13/2021
EAC	Resolution 2989, issued 12/07/2021	9.90%	12/13/2021

### 8.2 Rate reviews:

The subsidiaries' periodic rate reviews take place: (i) every four years at EBO and EPB, and (ii) every five years at ESE, EMT, EMS, EMG, ENF, ESS, ETO, ERO and EAC.

In this process ANEEL recalculated the rates according to the changes in the structure of the concession operators' costs and sales, in order to foster the efficiency and affordability of the rates. The adjustments and reviews are rate restatement mechanisms, both stipulated in the concession agreement. The concession operators may also request an extraordinary review whenever an event causes a significant economic and financial imbalance in the concession.

The rate adjustments in force have been summarized below:

DisCo	ANEEL Ruling	Average effect on consumers (%)	Effective from
ESS	Resolution 2893, issued 07/06/2021	9.84%	07/12/2021
EBO	Resolution 2832, issued 02/02/2021	5.21%	02/04/2021
EMG	Resolution 2884, issued 06/22/2021	9.10%	06/22/2021
EMS	Resolution 2380, issued 04/03/2018	9.87%	04/08/2018
EMT	Resolution 2379, issued 04/03/2018	11.53%	04/08/2018
ENF	Resolution 2885, issued 06/22/2021	4.95%	06/22/2021
EPB	Resolution 2929, issued 08/24/2021	7.08%	08/28/2021
ESE	Resolution 2387, issued 04/17/2018	11.30%	04/22/2018
ETO	Resolution 2720, issued 07/03/2020	7.17%	07/04/2020
ERO <sup>(1)</sup>	Resolution 2819, issued 12/08/2020	-11.29%	12/13/2020
EAC <sup>(1)</sup>	Resolution 2820, issued 12/08/2020	2.95%	12/13/2020

<sup>(1)</sup> On December 08, 2020, ANEEL Resolutions 2.819 and 2.820 respectively approved the Extraordinary Rate Review of the direct subsidiaries ERO and EAC, as established in Concession Agreements 02/2018 and 03/2018.

## Extraordinary Rate-Setting Reviews - RTE

On July 12 and 26, 2022 ANEEL approved the Extraordinary Rate-Setting Reviews of the energy distribution subsidiaries EBO, ESE, EMT and EMS respectively, in line with Law 14.385 of June 27, 2022, which addresses the returning to consumers in the concession area of tax credits associated with overtaxation as a result of adding ICMS to the PIS/COFINS calculation base.

These rate-setting reviews use PIS/Cofins tax credits. The rebate is possible due to the favorable court decision obtained by the distribution concession operators to diminish the contributions' calculation base. These cases have been judged and the tax credits qualified by the Federal Tax Authorities, which means they can be used with legal security. The new rate will be applied from July 13 and 27, 2022 for the subsidiaries EBO, ESE and EMT and EMS, respectively.

In the 2022 Annual Rate Adjustments (RTAs) the subsidiaries EBO and ESE had returned the offset amounts and EMT and EMS had advanced part thereof without being offset with the federal tax authorities. These RTEs also include amounts for the future 12 months for the subsidiaries EBO and ESE and for EMT and EMS, the amounts for the next 09 months are being used until the rate review process in April 2023.

### RTEs for DisCos

DisCo	Ratifying Resolution	Technical Notes	Average Effect RTEs	High Voltage (HV)	Low voltage (LV)
EBO	3,060	107	-5.26%	-5.02%	-5.34%
ESE	3,063	106	-4.47%	-3.80%	-4.75%
EMT	3,075	137	-1.38%	-1.33%	-1.40%
EMS	3,074	138	-1.30%	-1.27%	-1.31%

### PIS/COFINS credits in the RTAs and RTEs

DisCo	Ratifying Resolution	Technical Notes	PIS/COFINS credits (RTAs)	PIS/COFINS credits (RTEs)	Total
EBO	3,060	107	9,427	17,375	26,802
ESE	3,063	106	62,845	74,131	136,976
EMT	3,075	137	230,000	89,110	319,110
EMS	3,074	138	101,000	50,740	151,740

## 8.3 Rate flags:

From 2015 energy bills will start using the Rate Flag System.

The rate flags are used to inform consumers of the electricity generation conditions in the National Interconnected Grid - SIN by including a surcharge in the Energy Rate - TE.

The rate flag system consists of:

- Green Rate Flag
- Yellow Rate Flag
- Red Rate Flag, segregated into Tiers 1 and 2 and
- Water Shortage Flag.

The rate increases for every additional 100 kilowatt-hours (kWh) consumed in a given month, as shown in the table below.

Flag	Previous R\$/Kwh	R\$/Kwh REH 2.888/2021 <sup>(1)</sup>	R\$/Kwh Resolution 3/2021 <sup>(2)</sup>	Current R\$/Kwh Resolution No. 3,051/ 2022 <sup>(3)</sup>
Green	-	-	-	-
Yellow	1.34	1.87	-	2.99
Red 1	4.17	3.97	-	6.5
Red 2	6.24	9.49	-	9.80
Water Shortage	-	-	14.20	-

<sup>(1)</sup> On June 29, 2021, ANEEL Ratification Resolution 2.888 approved new rate-tier surcharges effective from July 01, 2021 to June 30, 2022;

<sup>(2)</sup> The Chamber of Exceptional Rules for Hydroenergy Management – CREG, on August 31, 2021 via Resolution 3, implemented the Water Shortage Flag from July 01, 2021 to April 30, 2022;

<sup>(3)</sup> On June 21, 2022, ANEEL Ratification Resolution 3.051 approved new rate-tier surcharges effective from July 01, 2021.

In the period, the rate flags were in force as follows:

	09/30/2022	09/30/2021
January	Water Shortage	Yellow
February	Water Shortage	Yellow
March	Water Shortage	Yellow
April <sup>(1)</sup>	Water Shortage /Green	Yellow
May	Green	Red Level 1
June	Green	Red Level 2
July	Green	Red Level 2
August	Green	Red Level 2
September	Green	Water Shortage

<sup>(1)</sup> See the Water Shortage Flag topic.

#### Water Shortage Flag:

The Chamber of Exceptional Rules for Hydroenergy Management - CREG issued Resolution 3 on August 31, 2021, instructing ANEEL to implement a specific Rate Flag, known as the Water Shortage Flag, pursuant to Decree 8.401 of February 04, 2015, at the rate of R\$ 142.00/MWh (one hundred and forty-two Reais per megawatt-hour), effective for the period September 2021 to April 2022.

The Water Shortage Flag does not apply to Social Rate - TSEE consumers, who remain in the Rate Flag system, as per the amounts approved by ANEEL Resolution 2.888, of June 29, 2021.

The imposition of the Water Stress Flag ended on April 16, 2022, as per the position of the Electric Sector Monitoring Committee (CMSE), linked to the Ministry of Mining and Energy (MME), by way of Official Circular 6/2022 –DR/ANEEL, dated April 11, 2022.

#### 8.3.1 Program encouraging voluntary reduction in electricity consumption:

On August 31, 2021 the Chamber of Exceptional Rules for Hydroenergy Management - CREG, operating under the auspices of the Ministry of Mines and Energy, issued Resolution 2 introducing the Program Encouraging Voluntary Reduction in Electricity Consumption for consumer unit groups A and B in the regulated market of the National Interconnected Grid - SIN, in order to establish emergency measures to tackle the current water shortages in order to guarantee the continuity and security of electricity and energy supplies in Brazil.

The Program awarded a bonus in bills of R\$ 50.00 (fifty Reais) for every 100 (one hundred) KWh, in return for a verified average reduction in electricity consumption equal to or greater than 10% (ten percent) per consumer unit in the regulated contracting system, limited to 20% (twenty percent). The percentage consumption reduction will

be applied to the amount determined based on the average consumption of each consumer unit in bills for the months September to December 2020, providing they have a baseline consumption history. This will apply to group B consumer units in the residential, industrial, trade, services and other activities, rural and public service sectors and group A consumer units in the government, public lighting and proprietary internal sectors.

Stage one of the Program Encouraging Voluntary Reduction in Electricity Consumption is effective for four billing cycles, commencing September 01, 2021.

In the financial year ended December 31, 2021 the electricity distribution subsidiaries determined R\$ 236,620 as bonuses for voluntary consumption reductions to be passed through to consumers. The amounts were passed through to consumers during the period January 01 to September 30, 2022. As of September 30, 2022 the subsidiaries had R\$ 2,733 receivable in other credits in the consolidated current assets and R\$ 6,160 recorded as consumer pass-through obligations in other consolidated current liabilities.

## 8.4 Other regulatory issues

### 8.4.1 Overcontracting

Brazil has been experiencing a general energy overcontracting situation since 2016, which has affected most electricity distribution companies in Brazil. In addition to uncertainties in growing demand for economic reasons, the regulated market has been extremely affected by the higher volume of migrations of captive consumers to the free market and the growth in distributed generation. Given the centralized procurement model, the distribution companies' portfolio contains long-term contracts with little room for manoeuvre. In general and as a result of the portfolio management strategies, Energisa Group is well positioned.

ANEEL and the distribution companies have therefore been disputing the methodology for determining overcontracting results since 2016, consequently preventing the amounts being ratified for the years 2016 to 2021.

See below the recent record as a part of this process:

- 1) On April 08, 2021 ANEEL's Federal Attorney's Office stated it was against the position hitherto expressed by the technical department and executive board, releasing Opinion 00079/2021/PFANEEL/PGF/AGU stating it was necessary to change the involuntary amounts originally calculated, following in-depth analysis of the following items: (i) possibility of applying or not applying the economic criteria in assessing the involuntary overcontracting; (ii) differentiation of the maximum effort concept for involuntary overcontracting and exposure; and (iii) possibility of retroactively assessing migrations of free and special consumers to the ACL;
- 2) In accordance with the analysis of ANEEL's Federal Attorney's Office, on November 26, 2021 ANEEL's Market Studies and Economic Regulation Division - SRM issued Technical Note 121/2021-SRM/SGT/ANEEL, containing the new calculation methodology and involuntary amounts, also recommending the Agency's Board examine the matter.
- 3) In August 2022, by way of Order 2.168/2022 the Aneel Executive Board accepted the request for reconsideration filed by the distribution companies against Order 2.508/2020 and reviewed the distribution companies' involuntary amounts for the years 2016 and 2017.

Following the publication of Order 2.168/2022, Management accordingly revisited its estimates regarding sector financial assets and liabilities relating to energy overcontracting in financial years 2016 through 2021, resulting in an effect on consolidated profit or loss.

The amount of R\$ 30,558 was recorded in the period ended September 30, 2022, recognized under gross operating - financial sector assets and liabilities - creation and amortization - and R\$ 12,098 was recorded for financial restatement in finance income/loss.

Subsidiaries	Balances at 12/31/2021	Gross operating revenue - creation and amortization of financial sector assets and liabilities <sup>(1)</sup>		Financial Restatement	Balances at 09/30/2022
		09/30/2022			
EMT	(75,600)	32,258		(1,886)	(45,228)
EMS	3,100	197		976	3,879
ESS	22,900	1,771		2,159	26,830
ETO	(31,600)	(17)		(2,669)	(34,286)
EPB	27,200	(892)		2,560	28,868
EBO	16,400	(49)		1,402	17,753
ESE	13,200	54		1,168	14,314
ERO	5,000	(1,250)		(408)	3,342
EAC	85,400	(298)		9,359	94,461
EMG	(7,000)	(1,216)		(563)	(8,779)
<b>Balances - noncurrent assets</b>	<b>59,000</b>	<b>30,558</b>		<b>12,098</b>	<b>101,154</b>

<sup>(1)</sup> Adjustments calculated in accordance with Aneel Note 2.168/2022. The balances are presented under Sector Financial Assets and Liabilities - Energy Overcontracting - Noncurrent.

## 9. Consolidated sector financial assets and liabilities

Denote assets and liabilities dating from temporary differences between the ratified costs of the A Parcel and other financial components, which are included in the rate at the start of the rate period and those which are effectively incurred throughout the period the rate is in force. The amounts are realized when other rate periods come into force or the concession is terminated with calculated unrecovered balances, which will be included in the compensation base.

The recognized amounts of sector financial regulatory assets and liabilities were charged to revenue from the sale of goods and services.

The contractual amendments issued by ANEEL guarantee that the CVA amounts and other financial items shall be incorporated into the compensation calculation upon termination of the concession.

The electricity distribution subsidiaries recorded the changes in these costs as sector financial assets and liabilities, as shown below:

Financial sector assets	Balances at 12/31/2021	Operating Revenue		Finance income/loss	Transfer	Balances at 09/30/2022	Amounts undergoing amortization	Amounts being recorded	Current	Noncurrent
		Addition	Amortization	Yield						
<b>Items of A Parcel <sup>(1)</sup></b>										
Electricity purchased for resale	229,585	(245,999)	(8,773)	39,686	(93,600)	(79,101)	(3,289)	(75,812)	(70,653)	(8,448)
Transportation of electricity to national grid	198,113	146,823	(75,153)	4,735	(173,274)	101,244	6,290	94,954	54,152	47,092
Alternative Energy Sources Incentive Program - PROINFA	19,598	73,196	(15,075)	2,886	(59,733)	20,872	3,359	17,513	16,903	3,969
Transportation of electric power - Itaipu	4,980	6,133	(1,012)	182	(4,929)	5,354	(261)	5,615	1,966	3,388
Energy development account - CDE	37,218	325,061	(37,267)	10,492	(199,508)	135,996	13,292	122,704	86,663	49,333
System Service Charges - ESS <sup>(2)</sup>	1,284,018	(749,527)	(216,053)	17,684	(567,696)	(231,574)	9,367	(240,941)	(95,437)	(136,137)
CCRBT Rate flags <sup>(9)</sup>	-	(43,569)	-	-	42,950	(619)	-	(619)	(619)	-
<b>Financial components</b>										
Neutrality of A Parcel <sup>(3)</sup>	25,246	1,724	(3,504)	181	(13,630)	10,017	5,401	4,616	6,651	3,366

Financial sector assets	Balances at 12/31/2021	Operating Revenue		Finance income/loss	Transfer	Balances at 09/30/2022	Amounts undergoing amortization	Amounts being recorded	Current	Noncurrent
		Addition	Amortization	Yield						
Electricity overcontracting <sup>(4)</sup>	291,663	304,072	13,374	8,769	(263,796)	354,082	(612)	354,694	196,332	157,750
CUSD	4,044	519	(1,897)	(189)	(1,983)	494	584	(90)	560	(66)
Submarket exposure <sup>(6)</sup>	98,254	(197)	(36,822)	675	(60,747)	1,163	1,195	(32)	1,308	(145)
Financial guarantees <sup>(7)</sup>	5,079	2,980	(1,961)	207	(4,444)	1,861	427	1,434	1,049	812
Recoverable balance <sup>(8)</sup>	11,774	50,986	(11,117)	8	(44,465)	7,186	3,322	3,864	2,336	4,850
Other financial items <sup>(10)</sup>	431,041	(129,110)	342,757	34,807	(239,599)	439,896	(22,548)	462,444	116,849	323,047
<b>Total Assets</b>	<b>2,640,613</b>	<b>(256,908)</b>	<b>(52,503)</b>	<b>120,123</b>	<b>(1,684,454)</b>	<b>766,871</b>	<b>16,527</b>	<b>750,344</b>	<b>318,060</b>	<b>448,811</b>

Financial sector liabilities	Balances at 12/31/2021	Operating Revenue		Financial Income/Loss	Transfer	Balances at 09/30/2022	Amounts undergoing amortization	Amounts being recorded	Current	Noncurrent
		Addition	Amortization	Yield						
<b>Items of A Parcel <sup>(1)</sup></b>										
Electricity purchased for resale	271,302	36,128	(96,110)	(3,771)	(93,600)	113,949	51,549	62,400	72,350	41,599
Transportation of electricity to national grid	12,485	(16,404)	36,289	676	(173,274)	(140,228)	(117,458)	(22,770)	(123,804)	(16,424)
Alternative Energy Sources Incentive Program - PROINFA	-	(1,209)	20,189	(27)	(59,733)	(40,780)	(40,652)	(128)	(40,696)	(84)
System Service Charges - ESS <sup>(2)</sup>	134	103,902	306,517	2,701	(567,696)	(154,442)	(262,021)	107,579	(223,245)	68,803
Energy Development Account - CDE	53,778	(5,275)	32,102	(457)	(199,508)	(119,360)	(107,396)	(11,964)	(111,235)	(8,125)
Transportation of electric power - Itaipu	839	-	625	-	(4,929)	(3,465)	(3,465)	-	(3,465)	-
CCRBT Rate flags <sup>(10)</sup>	-	(42,765)	-	-	42,950	185	168	17	185	-
<b>Financial components</b>										
Neutrality of A Parcel <sup>(3)</sup>	25,445	(5,248)	(13,344)	(204)	(13,630)	(6,981)	(1,089)	(5,892)	(4,027)	(2,954)
Electricity overcontracting <sup>(4)</sup>	571,764	(17,728)	(205,082)	(1,740)	(263,796)	83,418	131,624	(48,206)	114,788	(31,370)
Rate Returns <sup>(5)</sup>	345,314	105,421	(30,358)	30,889	-	451,266	22,750	428,516	222,948	228,318
CUSD	5,577	(52)	(1,365)	(1)	(1,983)	2,176	2,212	(36)	2,164	12
Submarket exposure <sup>(6)</sup>	5	141	43,310	(19)	(60,747)	(17,310)	(17,495)	185	(17,426)	116
Financial guarantees <sup>(7)</sup>	-	(850)	1,456	(48)	(4,444)	(3,886)	(2,617)	(1,269)	(3,183)	(703)
<b>Recoverable balance <sup>(8)</sup></b>	<b>6,466</b>	<b>(14,892)</b>	<b>9,522</b>	<b>(283)</b>	<b>(44,465)</b>	<b>(43,652)</b>	<b>(31,097)</b>	<b>(12,555)</b>	<b>(36,400)</b>	<b>(7,252)</b>
Other financial items <sup>(10)</sup>	190,881	244,156	515,797	(3,493)	(239,599)	707,742	674,123	33,619	652,517	55,225
<b>Total Liabilities</b>	<b>1,483,990</b>	<b>385,325</b>	<b>619,548</b>	<b>24,223</b>	<b>(1,684,454)</b>	<b>828,632</b>	<b>299,136</b>	<b>529,496</b>	<b>501,471</b>	<b>327,161</b>
<b>Net balance</b>	<b>1,156,623</b>	<b>(642,233)</b>	<b>(672,051)</b>	<b>95,900</b>	<b>-</b>	<b>(61,761)</b>	<b>(282,609)</b>	<b>220,848</b>	<b>(183,411)</b>	<b>121,650</b>

<sup>(1)</sup> **Recoverable uncontrollable rates of the A Parcel - (CVA)** - Interministerial Ordinance 25, issued January 24, 2002 by the Ministries of State Finance and Mines and Energy, established the Compensation Account for "Parcel A Variation - CVA", as the account for recording negative or positive changes in costs occurring in the period between annual rate adjustments, relating to the items established in the electricity distribution concession agreements. These changes are determined as the difference between the expense effectively incurred and the expenses estimated when the rate is established in the annual rate adjustments. The amounts included in the CVA are restated monetarily based on the Selic base interest rate.

<sup>(2)</sup> System service charges - ESS - denotes a charge intended to cover the system service costs, which includes auxiliary services provided by users of the National Interconnected Grid.

- (3) **Neutrality of the “A” Parcel** - denotes the neutrality of sector charges in the rate, determining the monthly differences between the amounts invoiced and the amounts included in the rates;
- (4) **Energy overcontracting (surplus energy)** - by way of the regulated energy contracts, distribution companies should ensure the entire market demand is met. Purchases greater than or lower than this parameter will result in ANEEL applying the rate of review and adjustment processes to determine the cost of passing through the acquisition of the overcontracting amount, limited to 5% in relation to the annual regulatory supply charge of the distribution company and the energy cost regarding exposure to the spot market;
- (5) **Rate returns** - denotes revenue from surplus demand and surplus reactive energy revenue earned as from the 4<sup>th</sup> Cycle of the Periodical Rate Reviews (4CRTP), from November 2017, appropriated in sector financial liabilities and restated monthly by applying the variance of the SELIC and to be amortized as from commencement of the 5<sup>th</sup> periodical rate review cycle (5CRTP).
- (6) **Submarket exposure:** denotes the financial gain deriving from differences between the Difference Settlement Price (PLD) as a result of energy transfers between submarkets;
- (7) **Financial Guarantees:** pass-through of costs deriving from the settlement and custody of financial guarantees established in the contracts addressed in article 15 (generation distributed by public order), art. 27 (CCEAR of new and existing energy auctions) and art. 32 (adjustment auctions) of Decree 5163/2004;
- (8) **Recoverable balance of the previous cycle’s CVA:** pursuant to article 3 (4) of Interministerial Ordinance MME/MF 25/2002, we checked whether the balance of the CVA being processed and included in the rate process had been effectively offset, taking into account the changes occurring between the electricity market used to define this rate process and the market verified in the 12 months of the offsetting, in addition to the difference between the projected interest rate and the actual Selic base interest rate;
- (9) **CCBRT Rate Flags** - from January 2015 energy bills started using the Rate Flag System, which aims to balance the distribution companies’ exposure to short-term costs in energy generation. ANEEL triggers the use of rate flags monthly in a technical notification, and the proceeds resulting from applying the rate flag can be fully or partly reverted to CCRBT, as per the monthly notice disclosed by ANEEL.

The amounts passed through by Subsidiaries on rate flags in the period ended September 30, 2022, Centralizing Account of Rate Flag Funds - CCRBT, amounted to R\$ 128,446 (R\$ 1,058,877 as of September 30, 2021).

- (10) **Other financial items:** this includes the other nonrecurring specific financial items of the DisCos, such as Reversal of the financial RTE2015, Eletronuclear Differential, DIC/FIC Offsetting Pass-through, deferral of the 2018 RTE of the subsidiary ERO, where the pass-through was approved for 2019 RTE, and is being amortized in 2020 and offsetting of ICMS credits due to the postponed application of rate adjustments.

**Pass-through of funds from the Itaipu Trading Account** - on February 17 and September 01, 2022 the indirect subsidiaries EMT (R\$ 15,882), EMS (R\$ 1,907), ESS (R\$ 29,082) and EMG (R\$ 22,189) received funds from the Itaipu trading account. The process of passing through funds from the Itaipu Energy Trading Account to the concession operators was resolved at the Ordinary Public Meeting of the ANEEL Board on November 30, 2021. The amount received was charged to the portion of sector financial assets recorded.

**Funds from the Energy Development Account - CDE** - Pursuant to art 4 (I) of Law No. 14.182, it is decided to: (i) set the values of the funds from the Energy Development Account - CDE for the contributions made by Eletrobrás or its subsidiaries pursuant to CNPE Resolution 15, of 2021, to be passed through to electricity distribution concession operators and licensees by July 29, 2022 at R\$ 489,312, as per Order 1.959/2022.

**PIS and COFINS Credits:** PIS/COFINS credits were recognized in the 2022 rate-reviewing process relating to final and unappealable decisions contesting the exclusion of ICMS from the calculation base. The matter is pending issuance of a specific ANEEL regulation following Public Consultation 05/2021. Administrative Order 361/2021, however, allows electric utilities to recognize credits prior to the Public Consultation under exceptional circumstances. R\$ 1,097,793 was recognized in the Annual Rate Adjustment for electricity distribution subsidiaries, with 1/12 of this amount used each month to offset the rate reduction, with R\$ 530,373 having been offset by September 2022. See below the amounts recognized at each subsidiary:

Company	Amount offered to the consumer
EMT	319,110
EMS	151,740
ETO	144,293
ESS	87,082
ENF	9,278
EBO	26,801
EPB	222,513
ESE	136,976
<b>Total</b>	<b>1,097,793</b>

In accordance with Provisional Measure 1.078/2021 and Decree 10.939/2022, ANEEL made a contribution to electric sector DisCos in order to reduce financial impacts - and subsequently pass them through to consumer rates - of the costs on allegedly purchases during the water stress period in 2021. As stipulated by the rule, the amounts were charged to regulatory assets thereby mitigating the cost to be charged to consumers in the DisCos' rate-setting processes. The amounts of R\$ 985,068 were received by the distribution companies on 05/09/2022.

Water Stress Account, financial operations, use of the Energy Development Account - CDE- ANEEL Normative Resolution 1.008 of March 15, 2022 set the criteria and procedures for managing the Water Stress Account, which receives funds to fully or partly cover the additional costs triggered by water stress for concession operators and licensees of the public energy distribution service, and the deferrals addressed by art. 13 (1) of Law 10.438, of April 26, 2002, regulating the use of the CDE rate charge for the purpose of payments and receipts.

The funds will be used to fully or partly cover costs through pass-throughs from the Water Stress Account, for the following items: (i) costs associated with the Program Encouraging Voluntary Reduction addressed by Resolution 2 issued on August 31, 2021 by the Chamber of Exceptional Rules for Hydroenergy Management - CREG; (ii) cost of importing energy in a decision ratified by CREG regarding the accrual periods July and August 2021; (iii) the deferrals addressed by art. 13 (1-l) of Law 10.438, of April 26, 2002.

The Water Stress Account will be linked to the CDE, under CCEE management. The financial operation will be settled by collecting the rate to be realized in monthly quotas to be determined in future rate setting reviews.

On March 28, 2022 the electricity distribution subsidiaries submitted a request for funds from the WATER STRESS ACCOUNT of a maximum R\$ 985,068, of which R\$ 73,946 consists of the energy import cost in a decision ratified by CREG for the accrual periods July and August 2021, R\$ 146,682 for the reimbursement of costs associated with the Program Encouraging Voluntary Electricity Consumption Reduction addressed by Resolution 2 issued on August 31, 2021 by the Chamber of Exceptional Rules for Hydroenergy Management - CREG and R\$ 764,440 for the deferrals addressed by art. 13 (1-l) of Law 10.438, of April 26, 2002.

The amounts received by the distribution companies on May 09, 2022 are as follows:

Company	Energy import cost	Voluntary consumption reduction program	Deferrals	Total
EMT	19,359	34,597	492,122	546,078
EMS	10,120	25,039	143,517	178,676
ESE	6,064	12,407	62,877	81,348
EAC	2,333	4,505	45,614	52,452
ESS	7,899	16,189	20,310	44,398
EPB	9,199	19,683	-	28,882
ERO	9,253	16,594	-	25,847
ETO	5,701	9,286	-	14,987
EMG	2,798	5,793	-	8,591
EBO	1,220	2,589	-	3,809
<b>Total</b>	<b>73,946</b>	<b>146,682</b>	<b>764,440</b>	<b>985,068</b>

## 10. Other accounts receivable

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>CCC Credits subsidy</b>				
Subrogation of CCC <sup>(1)</sup>	-	-	24,442	484,368
Acquisition of fuel via CCC account <sup>(2)</sup>	-	-	7,550	10,754
CCC total generation cost - Law 12.111/2009 <sup>(3)</sup>	-	-	62,025	216,680
CCC Credits - ICMS receivable EAC <sup>(4)</sup>	-	-	55,817	55,817
<b>Subtotal</b>	-	-	<b>149,834</b>	<b>767,619</b>
Low-income Subsidy <sup>(5)</sup>	-	-	107,645	121,777
Service orders in progress - PEE and R&D	-	-	215,365	227,619
Other service orders	-	-	33,762	20,365
Expenses to be reimbursed - ODR	-	-	988	1,208
Advances to suppliers	70	39	95,634	49,404
Advances to employees	825	1,025	35,742	37,391
CDE subsidy - rate discount <sup>(6)</sup>	-	-	149,290	251,341
Bonus - Reimbursement from the CDE Fund <sup>(7)</sup>	-	-	2,733	236,620
Other credits receivable - CELPA <sup>(8)</sup>	-	-	57,782	58,099
Low-income standard	-	-	3,259	3,260
Advance for post-employment benefits	-	-	-	8,254
Prepaid expenses	2,773	4,738	75,989	74,318
Third-party credits receivable sale of rights and assets <sup>(9)</sup>	-	-	95,799	83,054
Reinvestment deposit - tax incentives <sup>(10)</sup>	-	-	45,203	10,843
Advances - Inergus <sup>(11)</sup>	-	-	75,121	69,455
Indemnification for the concession - Indemnifiable AIC <sup>(12)</sup>	-	-	165,692	312,358
Indemnification for the concession - Indemnifiable AIC <sup>(13)</sup>	-	-	52,166	89,597
Credit receivables assigned to FIDC <sup>(14)</sup>	200,000	200,000	86,806	82,739
Others <sup>(15)</sup>	8,326	46,585	294,506	132,098
<b>Total</b>	<b>211,994</b>	<b>252,387</b>	<b>1,743,316</b>	<b>2,637,419</b>
Current	12,152	52,387	1,250,149	2,047,563
Noncurrent	199,842	200,000	493,167	589,856

### <sup>(1)</sup> CCC Subrogation

. The indirect subsidiary EMT was classified in the subrogation of the right to use the Fuel Consumption Account - CCC due to the implementation of electricity ventures that led to a decrease in the CCC expense, which helped secure rates for end consumers. The following ventures with outstanding receivables were approved to calculate the benefit:

Project	Status	Amount invested	Amount subrogated	Received	Restatement	Receivable	
						09/30/2022	12/31/2021
Sapezal / Comodoro Transmission System	in service	36,225	32,254	30,960	20,492	21,786	29,790
Paranorte Transmission System	in service	6,697	4,915	2,888	625	2,651	3,556
<b>Total</b>		<b>42,922</b>	<b>37,169</b>	<b>33,848</b>	<b>21,117</b>	<b>24,437</b>	<b>33,346</b>
Current						<b>11,702</b>	<b>6,791</b>
Noncurrent						<b>12,735</b>	<b>26,555</b>

. On September 30, 2022 direct subsidiary ERO recorded the amount of R\$ 5 (R\$ 451,022 as of December 31, 2021) approved by Aneel under

Authorizing Resolution 9.660 issued February 02, 2021, as amended by Authorizing Resolution 10.064 issued June 08, 2021, which authorized the classification in the subrogation of apportionment benefits from the Fuel Consumption Account - CCC for the projects interconnecting islanded systems in Rondônia state to the National Interconnected Grid - SIN. R\$ 451,017 had been received by June 2022.

(2) **Acquisition of CCC account fuel** - the indirect subsidiary EMT has balances receivable under the Fuel Consumption Account - CCC where by way of Technical Note 01/2018-SFF issued January 03, 2018 and 36/2019-SFF issued March 12, 2019 ANEEL detailed the methodology created for the monthly oversight and reprocessing of benefits for the period July 30, 2009 to April 30, 2017, demonstrated the technical analyses of the information collected on energy, power and fuel purchase contracts, electricity and fuel measurements and regulatory treatments given to the company's statements, in order to determine any asset or liability of the beneficiary in accordance with Normative Resolution 427/2011. The balance receivable as of September 30, 2022 is R\$ 7,550 (R\$ 10,754 as of December 31, 2021).

(3) **CCC total generation cost - Law 12.111/2009** - the reimbursement rights corresponding to the energy costs in Islanded Systems and Bilateral Contracts, which are paid for by the CDE-CCC Fund, are recorded under current and noncurrent assets. They are recognized based on Law no 12.111/2009, whose information is provided by the subsidiaries ERO and EAC at the Electricity Trading Chamber- CCEE, which manages the CDE Account. After being approved by the manager, these amounts are passed through to subsidiaries and used to settle amounts owed to the corresponding suppliers involved in the process. In the period ended September 30, 2022 the subsidiary EAC made a provision for the CDE and CCC Fund of R\$ 365,629, having received the amount of R\$ 350,242 for the period December 2021 to September 2022 and the subsidiary ERO made a provision for R\$ 40,055, having received the amount of R\$ 210,097 for the period December 2021 to September 2022.

(4) **CCC Credits - ICMS receivable EAC** - This denotes the CDE-CCC credits recognized by the subsidiary EAC for unrecovered ICMS on acquisitions of diesel oil consumed during the electricity generation process in islanded systems within Acre State for the period 2014 to October 2016. Management expects to receive the amounts in the coming years.

(5) **Low-income subsidy** - consists of the subsidy for the low-income residential sector with monthly consumption of under 220 kWh, subject to certain requirements being met. This revenue is paid for with funds from the RGR - Global Reversal Reserve and the CDE - Energy Development Account, both administrated by CCEE. The outstanding balances denote the provisions for August and September 2022. Management does not expect to record any realization losses.

See the changes occurring in the period/year:

Low-income subsidy	EMG	ENF	ESE	EPB	EBO	EMT	ETO	EMS	ESS	ERO	EAC	Total
<b>Consolidated balances on 12/31/2020</b>	5,368	447	9,505	19,214	2,113	10,070	8,527	9,529	5,118	7,850	11,562	89,303
Low-income subsidy	26,097	3,030	59,638	117,920	13,115	64,516	52,316	61,956	26,445	25,571	19,399	470,003
Reimbursement realized via CCEE	(25,409)	(2,927)	(58,729)	(116,306)	(12,973)	(63,384)	(51,885)	(60,683)	(25,707)	-	(19,526)	(437,529)
<b>Consolidated balances on 12/31/2021</b>	6,056	550	10,414	20,828	2,255	11,202	8,958	10,802	5,856	33,421	11,435	121,777
Low-income subsidy	24,080	2,797	52,413	96,716	11,009	61,156	43,996	58,217	22,746	21,999	15,584	410,713
Reimbursement realized via CCEE	(23,051)	(2,629)	(50,943)	(96,118)	(10,882)	(57,691)	(42,055)	(55,040)	(22,489)	(50,357)	(13,590)	(424,845)
<b>Consolidated balances on 09/30/2022</b>	7,085	718	11,884	21,426	2,382	14,667	10,899	13,979	6,113	5,063	13,429	107,645

(6) **CDE Subsidy - Rate Discount** - denotes funds transferred to the concession operators authorized by the federal government to cover the CDE subsidy for discounts to rates applicable to the users of the public electricity distribution service. The amounts are recognized monthly according to benefits passed through to consumers and charged to the statement of profit or loss for the period - operational revenue, while CCEE reimbursements take place in monthly payments calculated at the start of each year. The balances denote subsidies incurred, less payments received. Differences are included in the annual calculations. After ANEEL validation, the balances presented will be reimbursed over the course of the following quarter.

See the changes occurring in the period/year:

CDE Subsidiary	EMG	ENF	ESE	EPB	EBO	EMT	ETO	EMS	ESS	ERO	EAC	Total
Consolidated balances on 12/31/2020	11,402	444	256	17,724	(1,172)	71,705	16,506	14,998	19,422	22,560	2,092	175,937
Rate discount due to Irrigation and Rural subsidy	54,125	3,955	42,903	94,552	7,259	323,294	84,115	160,649	95,988	61,307	13,011	941,158
Reimbursement realized via CCEE	(55,651)	(3,653)	(37,526)	(90,930)	(4,619)	(328,125)	(80,086)	(152,548)	(99,321)	41	(13,336)	(865,754)
Consolidated balances on 12/31/2021	9,876	746	5,633	21,346	1,468	66,874	20,535	23,099	16,089	83,908	1,767	251,341
Rate discount due to Irrigation and Rural subsidy	39,667	3,331	37,704	59,215	4,641	264,836	61,586	130,305	66,038	38,718	7,986	714,027
Reimbursement realized via CCEE	(43,682)	(3,170)	(34,228)	(74,289)	(5,323)	(265,534)	(67,552)	(121,149)	(75,177)	(116,607)	(9,367)	(816,078)
Consolidated balances on 09/30/2022	5,861	907	9,109	6,272	786	66,176	14,569	32,255	6,950	6,019	386	149,290

(7) Bonus - Reimbursement from the CDE Fund

	EMG	ENF	ESE	EPB	EBO	EMT	ETO	EMS	ESS	ERO	EAC	Total
Bonus-reimbursement from the CDE Fund <sup>(*)</sup>	10,875	2,533	13,502	19,351	3,559	69,345	21,341	35,478	32,072	20,958	7,606	236,620
Consolidated balances on 12/31/2021	10,875	2,533	13,502	19,351	3,559	69,345	21,341	35,478	32,072	20,958	7,606	236,620
Bonus-reimbursement from the CDE Fund <sup>(*)</sup>	(10,765)	(2,464)	(13,423)	(19,138)	(3,537)	(68,559)	(21,099)	(35,068)	(31,806)	(20,513)	(7,515)	(233,887)
Consolidated balances on 09/30/2022	110	69	79	213	22	786	242	410	266	445	91	2,733

(\*) See note 8.3.1.

(8) **Other credits receivable from Centrais Elétricas do Pará - CELPA** - are amounts that Rede Energia and the indirect subsidiaries EMT, ETO, EMS and ESS have receivable from related-party transactions, up to the date of sale to Equatorial Energia S/A on September 25, 2012. The intercompany credits will be partially assumed by Rede Power do Brasil S/A, to the extent this is worthwhile, which will be liable to the related parties for the portion of the credit assumed and will be offset. Around 69% of the total balance was assumed by Rede Power do Brasil S/A and the remainder began to be paid in semi-annual payments on September 30, 2019, ending in September 2034.

(9) **Third-party accounts receivable** - denotes third-party credits for mutual use of a pole and sale of scrap.

(10) **Reinvestment deposit** - tax incentives - reinvestment benefits of 30% of the income, which the electricity distribution subsidiaries can use to reinvest in their own operating ventures in SUDAM/SUDENE jurisdictions, in areas of the economy given priority status for regional development.

(11) **INERGUS advance** - denotes funds advanced by the subsidiary Energisa Sergipe to Instituto Energipe de Seguridade Social ("INERGUS") to guarantee the liquidity and financial flow from the Defined-Benefit Plan (BD) in the amount of R\$ 42,786 (R\$ 37,120 as of December 31, 2021). The amounts transferred to the BD Plan comprise an advance for covering part of the technical deficit, which will be subject to a debt acknowledgment agreement to be entered into by the subsidiary ESE and INERGUS. It also includes the amount of R\$ 32,335 (R\$ 32,335 as of December 31, 2021) referring to the program incentivizing participants to migrate from the DB plan to the DC plan. PREVIC approved the program by way of Ordinance 915 issued 9/24/2018.

(12) **Concession indemnity - Property, plant and equipment in progress** - this item relates to receivables to be paid out of the Global Reversal Reserve (RGR) pursuant to MME Ordinance 484 (January 26, 2021). These receivables correspond to the non-depreciated value of distribution assets recorded under Property, Plant and Equipment in Progress in valuations of the complete regulatory asset base, as approved by the power sector regulator in SFF/ANEEL Technical Opinions 219/2020 and 220/2020-SFF/ANEEL, which approved Extraordinary Rate-Setting Reviews for subsidiaries ERO and EAC, in accordance with the criteria outlined in article 2 of MP 998 issued in 2020 (October 13, 2020). The amounts are being paid over 36 installments, which commenced in May 2021. The receivables break down as follows:

	ERO		EAC		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Opening balance	245,717	240,908	66,641	87,837	312,358	328,745
Financial restatement <sup>(*)</sup>	10,259	15,712	4,272	5,443	14,530	21,155
Receipt <sup>(**)</sup>	(134,336)	-	(26,860)	(22,875)	(161,196)	(22,875)
Write-offs <sup>(***)</sup>	-	(10,903)	-	(3,764)	-	(14,667)
Closing balance	121,640	245,717	44,053	66,641	165,692	312,358

<sup>(\*)</sup> The amounts were indexed to the IPCA rate up to November 2021 and thereafter to the SELIC rate.

<sup>(\*\*)</sup> In the period ended September 30, 2022 the subsidiary ERO received the amounts corresponding to the installments released from May 2021 to September 2022 in the amount of R\$ 134,336.

<sup>(\*\*\*)</sup> Write-off of the receivable paid by the consumer effective under RT 2020, as per Technical Note 250/2021-SGT/SFF/ANEEL.

<sup>(13)</sup> **Concession indemnity - Physical surplus** - this item relates to receivables to be paid out of the Global Reversal Reserve (RGR) pursuant to Ministry of Mining and Energy (MME) Ordinance 438 (December 07, 2020). These receivables correspond to the non-depreciated value of distribution assets classified as physical surplus in valuations of the complete regulatory asset base as approved by the power sector regulator in SFF/ANEEL Technical Opinions 219/2020 and 220/2020-SFF/ANEEL, which approved Extraordinary Rate-Setting Reviews for subsidiaries ERO and EAC, in accordance with the criteria outlined in article 2 of MP 998 issued in 2020 (October 13, 2020). The amounts are being paid over 36 installments, which commenced in April 2021. The receivables break down as follows:

	ERO		EAC		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Opening balance	56,422	54,349	33,175	43,705	89,597	98,054
Financial restatement <sup>(*)</sup>	2,875	2,073	2,412	1,878	5,287	3,951
Receipt <sup>(**)</sup>	(30,603)	-	(12,115)	(12,408)	(42,718)	(12,408)
Closing balance	28,694	56,422	23,472	33,175	52,166	89,597

<sup>(\*)</sup> Amounts restated according to the variance of the Selic interest rate.

<sup>(\*\*)</sup> In the period ended September 30, 2022 the subsidiary ERO received the amounts corresponding to the installments released from April 2021 to September 2022 in the amount of R\$ 30,603.

<sup>(14)</sup> Refers to credits assigned to the FIDC (as per the operation disclosed in note 3) - legal proceedings and reorganization securities net of expected losses of R\$ 86,806 (R\$ 82,739 as of December 31, 2021) in the consolidated statement.

<sup>(15)</sup> **Other** - this includes R\$ 1,313 (R\$ 829 as of December 31, 2021) at the parent company denoting related-party transactions for endorsement commission services provided and in the consolidated statement R\$ 4,118 (R\$ 29,620 as of December 31, 2021) consisting of the allowance for expected doubtful accounts.

## 11. Related-party transactions

The Company is directly controlled by Gipar S/A (27.27% of the total capital), which in turn is controlled by Nova Gipar (98.99% of the total capital). The latter is controlled by Itacatu S/A (67.27% of the total capital) and by Multisetor S/A (32.73% of the total capital). Itacatu S/A is controlled by Multisetor S/A (72.15% of the total capital).

Multisetor is controlled by Mr. Ivan Muller Botelho (78.83% of the voting stock).

The related-party balances are as follows:

Parent company	09/30/2022	12/31/2021	
	Assets	Assets	Liabilities
Clients, consumers , concession and Other operators - specialized services	55,736	32,681	-
Sharing	3,949	-	-
Other receivables - other - Endorsement commission	1,313	829	-
Money market and secured funds - Debentures	2,725,667	2,357,865	-
<b>Total - current</b>	<b>3,949</b>	<b>-</b>	<b>-</b>
<b>Total - noncurrent</b>	<b>2,782,716</b>	<b>2,391,375</b>	<b>-</b>
<b>Loans (1):</b>			
. Companhia Técnica de Comercialização de Energia S/A <sup>(1)</sup>	4,917	4,463	-
. Companhia Técnica de Comercialização de Energia S/A <sup>(2)</sup>	54,436	43,954	-
. Rede Energia Participações S/A <sup>(2)</sup> and <sup>(3)</sup>	111,055	96,749	-

. Energisa Acre - Distribuidora de Energia S/A <sup>(1)</sup>	7,988	151,306	-
. Energisa Rondônia - Distribuidora de Energia S/A <sup>(1)</sup>	516,793	1,409,585	-
. Energisa Goiás Transmissora de Energia I S/A <sup>(1)</sup>	116,715	108,336	-
. Energisa Pará Transmissora de Energia I S/A <sup>(1)</sup>	2,352	2,183	-
. Energisa Pará Transmissora de Energia II S/A <sup>(1)</sup>	101,691	73,602	-
. Energisa Tocantins Transmissora de Energia S/A <sup>(1)</sup>	273,185	204,843	-
. Energisa Comercializadora de Energia Ltda <sup>(1)</sup>	42,103	38,380	-
. Denerge Desenvolvimento Energético S/A <sup>(1)</sup>	318,557	292,388	-
. Energisa Participações Minoritárias S/A <sup>(1)(*)</sup>	-	-	(426,139)
. Voltz Capital S.A.	41,959	6,784	-
<b>Total - noncurrent</b>	<b>1,591,751</b>	<b>2,432,573</b>	<b>(426,139)</b>

**Investments - Funds allocated to future capital increase (4):**

. Energisa Geração Central Solar Coremas S/A	40	180	-
. Parque Eólico Sobradinho S/A	598	455	-
. Energisa Geração Central Eólica Boa Esperança S/A	27	38	-
. Energisa Geração Central Eólica Mandacaru S/A	27	38	-
. Energisa Geração Central Eólica Alecrim S/A	27	38	-
. Energisa Geração Central Eólica Umbuzeiro Muquim S/A	27	38	-
. Energisa Transmissora de Energia S/A	193,490	27,123	-
. Energisa Serviços Aéreos de Aeroinspeção S/A	212	1,519	-
. Voltz Capital S.A.	34,388	19,530	-
. Energisa Geração Central Solar Rio do Peixe I S/A	46,742	-	-
. Energisa Geração Central Solar Rio do Peixe II S/A	24,126	-	-
. Energisa Acre - Distribuidora de Energia S/A	100,000	-	-
. Energisa Rondônia - Distribuidora de Energia S/A	300,000	-	-
	<b>699,704</b>	<b>48,959</b>	<b>-</b>
<b>Total</b>	<b>5,078,120</b>	<b>4,872,907</b>	<b>(426,139)</b>

<sup>(1)</sup> On April 30, 2022 the loan balance was settled by using the amount owed by the subsidiary as dividends for FY 2021.

<sup>(1)</sup> **Loans** - the loan contracts have a term of 24 months, except ERO and EAC, which have terms of 36 months, and EPM, which has a term of 48 months, under the contracts, and can be extended for equal and successive periods. The loans with related parties are charged interest at the average borrowing rate, which in the period was an average of the CDI rate + 1.0727 p.a. (CDI + 0.5914 p.a. as of December 31, 2021), except for ECOM, which incurs interest of CDI + 2.65 p.a. and ERO and EAC incurring interest of CDI + 2.5 p.a., respectively, and includes the private assignment and acquisition of credit receivables and other covenants entered by Energisa on December 31, 2016 with the subsidiaries Rede Energia Participações and Rede Power;

<sup>(2)</sup> Acquisition of credits assigned under the judicial reorganization process of the indirect subsidiary.

<sup>(3)</sup> The credits receivable of Rede Energia Participações S/A, acquired from the creditors, will be paid initially by the company undergoing reorganization on the following conditions: (i) amount equal to 25% of the total credits assigned will be paid in a lump sum within up to 1 year of the date this assignment is paid, incurring interest of 12.5% p.a. as from the date the assignment is made; and (ii) remaining amount equal to 75% of the total credits assigned will be paid after 22 years in a lump sum with capitalized interest of 0.5% p.a. due as from the date the assignment is paid. In 2014 the parties agreed to extend the maturity of the lump sum maturing in July 2015 by 10 years, corresponding to 25% of the total debt amount. However, the term is maintained of 22 years for payment of the remaining amount equal to 75% of the total debt with capitalized interest of 0.5% per annum, due as from the date of payment. At the end of FY 2017 the parties renegotiated the debt by applying interest equal to the CDI rate + 2% per annum with semiannual amortization payable on June and December 26 each year; and

<sup>(4)</sup> The funds intended for future capital increase are not remunerated and are recorded under investments.

## Contract conditions:

Subsidiaries	Rate	Maturity
. Companhia Técnica de Comercialização de Energia S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	09/12/2024
. Energisa Rondônia - Distribuidora de Energia S/A	CDI interest + 2.5 p.a.	05/04/2023
. Energisa Acre - Distribuidora de Energia S/A	CDI interest + 2.5 p.a.	05/04/2023
. Energisa Comercializadora de Energia Ltda.	CDI interest + 2.65 p.a.	06/25/2024
. Energisa Pará Transmissora de Energia II S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/01/2023
. Energisa Pará Transmissora de Energia I S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/01/2023
. Energisa Goiás Transmissora de Energia I S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/01/2023
. Energisa Tocantins Transmissora de Energia S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/01/2023
. Denerge Desenvolvimento Energético S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	05/01/2024
. Voltz Capital S/A	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/01/2023

## Transactions conducted in the period/year by the Company and its subsidiaries:

Direct and indirect subsidiaries and their parent company	Administrative services provided <sup>(1)</sup>	Sharing <sup>(2)</sup>	Restatement of loans/commission endorsement and security yield (Financial revenue (expense)) <sup>(3 and 4)</sup>	FIDC transaction - Revenue <sup>(5)</sup>	Balance receivable (Receivables, consumers, concession operators and other)	Balance receivable Endorsement commission and debentures
. Energisa Minas Gerais - Distribuidora de Energia S/A	13,399	1,236	11,242	-	2,732	76,643
. Energisa Paraíba - Distribuidora de Energia S/A	33,932	2,562	29,898	-	9,650	240,034
. Energisa Sergipe - Distribuidora de Energia S/A	17,655	2,325	20,640	-	4,603	159,410
. Energisa Borborema - Distribuidora de Energia S/A	5,358	640	1,948	-	1,943	18,105
. Energisa Soluções S/A	2,309	-	-	-	403	-
. Energisa Nova Friburgo - Distribuidora de Energia S/A	2,742	260	1,771	-	621	12,071
. Energisa Mato Grosso - Distribuidora de Energia S/A	57,494	12,145	22,408	-	12,074	168,556
. Energisa Mato Grosso do Sul - Distribuidora de Energia S/A	32,385	5,461	12,496	-	9,634	161,566
. Energisa Tocantins - Distribuidora de Energia S/A	21,152	5,585	28,528	-	5,007	365,354
. Energisa Sul-Sudeste Distribuidora de Energia S.A.	23,153	2,562	18,685	-	5,401	180,869
. Energisa Soluções Construções e Serv em Linhas e Rede S.A.	1,147	-	-	-	161	-
. Companhia Técnica de Comercialização de Energia	-	-	6,646	-	-	-
. Multi Energisa Serviços S/A	1,758	-	-	-	261	-
. Energisa Planejamento e Corretagem de Seguros Ltda.	11	-	-	-	7	-
. Energisa Serviços Aéreos e Aero Inspeção S/A	14	-	-	-	3	-

Direct and indirect subsidiaries and their parent company	Administrative services provided <sup>(1)</sup>	Sharing <sup>(2)</sup>	Restatement of loans/commission endorsement and security yield (Financial revenue (expense)) <sup>(3 and 4)</sup>	FIDC transaction - Revenue <sup>(5)</sup>	Balance receivable (Receivables, consumers, concession operators and other)	Balance receivable Endorsement commission and debentures
. Energisa Comercializadora de Energia Ltda.	772	20	4,221	-	130	-
. Energisa Geração Usina Mauricio S/A	16	-	-	-	5	-
. Gipar S/A (2)	-	-	(3,088)	-	-	-
. Rede Energia Participações S/A	-	-	14,306	-	-	-
. Energisa Rondônia - Distribuidora de Energia S/A	21,383	3,252	114,343	-	7,366	1,031,471
. Energisa Acre - Distribuidora de Energia S/A	9,475	1,337	22,050	-	1,768	267,285
. Energisa Pará Transmissora de Energia I S/A	294	83	218	-	67	-
. Energisa Goiás Transmissora de Energia I S/A	237	65	10,813	-	58	-
. Energisa Pará Transmissora de Energia II S/A	203	42	9,104	-	43	-
. Energisa Tocantins Transmissora de Energia S/A	359	12	23,637	-	50	-
. Dinâmica Direitos Creditórios S/A	-	-	-	-	2	-
. Denerge - Desenvolvimento Energético S.A.	-	-	29,339	-	-	-
. Alsol Energias Renováveis S/A	534	-	-	-	362	-
. Voltz Capital S/A	274	-	2,054	-	32	-
. Energisa Participações Minoritárias S/A	-	-	(17,250)	-	-	-
. Energisa Amazonas Transmissora de Energia S/A	340	2	3,893	-	47	45,616
<b>09/30/2022</b>	<b>246,396</b>	<b>37,589</b>	<b>367,902</b>	<b>-</b>	<b>62,430</b>	<b>2,726,980</b>
<b>12/31/2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,445</b>	<b>2,359,533</b>
<b>09/30/2021</b>	<b>197,839</b>	<b>33,325</b>	<b>271,115</b>	<b>254,707</b>	<b>-</b>	<b>-</b>

<sup>(1)</sup> **Shared administrative services** - denotes the provision of administrative services supplementing procurement, human resources, administrative infrastructure, finance, accounting and invoicing processes. The costs are referenced to the company benchmark model used by the ANEEL regulated department for rate purposes. The sharing agreement was approved by Aneel and signed on March 01, 2017 for a term of 60 months and was extended on March 23, 2022 for a further 6 months, as per Notice 751, published on March 18, 2022, and can be renewed subject to contractual amendment;

**Software licensing and IT services** - software licensing and IT services signed on April 11, 2022 and expiring on April 10, 2027 in the total amount of R\$ 865,212, for the 60-month period, consisting of: (i) IT Infrastructure Services (IT) and Contingencies; (ii) Cyber Security and Compliance Services; (iii) Commercial Systems Maintenance and Licensing and BI (Business Intelligence); (iv) Systems implementation service and support services for Commercial and BI systems; (v) ERP Systems Maintenance and Licensing; (vi) Systems implementation service and (vii) Providing support services for ERP Systems. The operation was procured reflecting conditions in place at the time, in accordance with good market practices with the prior consent of the National Electricity Regulatory Agency - ANEEL via Order 812 on March 24, 2022;

<sup>(2)</sup> **Shared services agreement** - a cost-sharing, infrastructure and human-resource sharing agreement was signed on March 29, 2022 between Energisa Group companies, maturing on March 28, 2027, for the period of 60 months. The operation was procured reflecting conditions in place at the time, in accordance with good market practices and the prior consent of the National Electricity Regulatory Agency - ANEEL via Order 834 on March 25, 2022.

<sup>(3)</sup> This consists of the endorsement commission on loans charging 1.5% p.a. for subsidiaries - electricity distribution companies and the parent company Gipar, with interest of 1% p.a.;

The endorsement commission referring to the contract with Gipar S/A yields interest of 1% p.a. and includes prepayments. In FY 2021, the amount of R\$ 3,088 was paid and classified as a prepayment recorded under "prepaid expenses" and recognized in profit and loss at the rate of 1/12 per month, while R\$ 3,088 was recorded in the period ended September 30, 2022 (R\$ 6,113 as of September 30, 2021) in other finance costs - endorsement commission in profit and loss for the period at the parent company. there was no unappropriated balance as of September 30, 2022;

<sup>(4)</sup> This denotes the interest costs on loans entered into with the subsidiaries for the period ended September 30, 2022, comprising the respective balances of each loan.

(5) Investment Fund - FIDC - denotes the amount received from the investment fund as a result of the credits assignment; and

The Company acquired all of the series 1, 2, 3 and 4 incentivized debentures issued by the subsidiaries, as follows:

Description	Debentures issued by the subsidiaries												Total		
	EMT	EMS	ETO	ESS	EPB	ESE	EMG	EBO	ENF	ERO	EAC	AMT			
Average yield rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 4.48857% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 5.60% p.a to IPCA + 5.6601% p.a to IPCA + 4.4885% p.a to IPCA + 4.7110% p.a to IPCA + 5.1074% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a and 107.75% of the CDI rate	IPCA + 4.62497% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a to IPCA + 6.0872% p.a to IPCA + 6.1566% p.a and 107.75% of the CDI rate	IPCA + 4.62497% p.a to IPCA + 4.2297% p.a to IPCA + 4.744% p.a to IPCA + 6.0872% p.a to IPCA + 6.1566% p.a and 107.75% of the CDI rate	IPCA+6.0872% p.a	-		
Maturities	Jun/2022 and 2024 and Oct/2022, 2024 and 2027	Oct/2022, 2024, 2027 and 2030	Apr/2029 and Jun/2022 and 2024 and Oct/2022, 2024, 2027, 2029, 2030, 2031 and 2032	Jun/2022 and 2024 and Oct/2022, 2024, 2027 and 2030	Jun/2022 and 2024 and Oct/2022, 2024, 2027, 2030 and 2031	Jun/2022 and 2024 and Oct/2022, 2024, 2027, 2030 and 2031	Jun/2022 and 2024 and Oct/2022, 2024, 2027, 2030 and 2031	Jun/2022 and 2024 and Oct/2022, 2024, 2027, 2030 and 2031	Jun/2022 and 2024 and Oct/2022, 2024, 2027, 2030 and 2031	Oct/2027 and 2030	Oct/2027 and 2030	Apr/2026, 2029, 2032 and Oct/2027, 2030 and 2031	Apr/2026 and Oct/2027 and 2030	Oct/2031	-
Balances at 09/30/2022	168,556	161,566	365,354	180,869	239,466	159,147	76,295	18,025	12,017	1,031,471	267,285	45,616	2,725,667		
Balances at 12/31/2021	266,444	150,977	309,167	226,944	244,405	161,376	82,754	17,103	11,401	587,147	258,051	42,935	2,358,704		

Includes cost of procuring endorsement and guarantee commission of the parent company for loans and financing agreements of the subsidiaries, at the rate of 1.5% p.a. The balance payable as of September 30, 2022 amounts to R\$ 1,313 (R\$ 829 as of December 31, 2021).

## D&O compensation

	Parent company		Consolidated	
	09/30/2022	09/30/2021	09/30/2022	09/30/2021
Annual compensation <sup>(1)</sup>	11,873	8,139	84,815	72,116
Compensation of the Board of Directors members	1,315	993	3,774	3,498
Executive Board compensation	1,704	2,889	20,704	19,655
Other benefits <sup>(2)</sup>	2,399	3,027	18,148	22,094

(1) Denotes the overall limit on the annual compensation of directors and officers for FY 2022 approved at the EGM/AGM held April 27, 2022, approving a new overall compensation limit of R\$ 84,815.

(2) It includes payroll charges and private pension, health care and life insurance benefits.

The highest and lowest compensation attributed to directors and officers for September 2022 was R\$ 194 and R\$ 1 for the parent company and R\$ 214 and R\$ 4 in the consolidated statement (R\$ 176 and R\$ 1 for the parent company and R\$ 200 and R\$ 4 in the consolidated statement as of September 30, 2021) respectively. The average compensation in the period ended September 30, 2022 was R\$ 25 at the parent company and R\$ 45 in the consolidated statement (R\$ 29 at the parent company and R\$ 40 in the consolidated statement as of September 30, 2021).

### Variable compensation program (Long-term incentive plan - ILP)

The Company and its subsidiaries offer their executives a plan (LP). This plan aims to (i) align the interests between shareholders and executives (ii) promote meritocracy (iii) retain highly performing executives (iv) encourage sustainable results and achieve corporate targets, while sharing value created. The benefit is aimed at Company executives and will be paid in Units of the parent company Energisa S/A up to the established limit of 0.5% of the Company's share capital, on the date the plan is approved, i.e. 1,729,827 units, based on a value defined for each level taking into account individual performance, to be established in the share grant agreement and each individual's performance, according to each executive's scope. This plan was approved at the Annual and Extraordinary General Meeting held April 25, 2018 and its regulations were approved on May 10, 2018.

	Parent company					Consolidated				
	1 <sup>st</sup> ILP program	2 <sup>nd</sup> ILP program	3 <sup>rd</sup> ILP program	4 <sup>th</sup> ILP program	5 <sup>th</sup> ILP program	1 <sup>st</sup> ILP program	2 <sup>nd</sup> ILP program	3 <sup>rd</sup> ILP program	4 <sup>th</sup> ILP program	5 <sup>th</sup> ILP program
Calculation Method	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo
Total share options awarded	68,961	56,366	58,277	65,537	109,398	253,063	210,754	206,204	269,963	399,858
Date approved by the Board of Directors	05/10/2018	05/09/2019	02/10/2021	05/13/2021	05/12/2022	05/10/2018	05/09/2019	02/10/2021	05/13/2021	05/12/2022
Vesting commencement date	05/02/2018	05/10/2019	12/21/2020	05/14/2021	05/13/2022	05/02/2018	05/10/2019	12/21/2020	05/14/2021	05/13/2022
Stock options expired	6,377	10,490	2,600	2,895	-	18,360	26,152	11,556	2,895	-
Vesting period	3 years	3 years	2 years and 5 months	3 years	3 years	3 years	3 years	2 years and 5 months	3 years	3 years
Risk-free interest rate	8.2%	7.7%	5.26%	7.88%	12.55%	8.2%	7.7%	5.26%	7.885%	12.55%
Projected Interbank deposits - DI	DI1F2021	DI1F2022	DI1F2023	DI1F2024	DI1F2025	DI1F2021	DI1F2022	DI1F2023	DI1F2024	DI1F2025
Volatility <sup>(1)</sup>	29.29%	25.06%	50.51%	35.15%	34.88%	29.29%	25.06%	50.51%	35.15	34.88%
Fair value at grant date	R\$ 44.35	R\$ 54.97	R\$ 43.69	R\$ 37.19	R\$ 37.90	R\$ 44.35	R\$ 54.97	R\$ 43.69	R\$ 37.19	R\$ 37.90
Movement	Settled	Settled	In operation	In operation	In operation	Settled	Settled	In operation	In operation	In operation

The subsidiaries currently have three stock option programs in progress. The programs are subject to performance conditions (Relative *Total Shareholder Return* (TSR) and Free cash flow), which modify the target according to the ranges achieved.

### Assumptions and calculating the fair value of shares granted:

The fair value was determined using the following assumptions:

<sup>(1)</sup> Volatility and correlation between the share prices (of Energisa S/A and competitors included in the IEE ("Electricity Index and its peers") for the Total Shareholder Return (TSR)) were calculated based on historic values one year prior to the program's grant date.

On May 13, 2021 and May 12, 2022 the Board of Directors approved the delivery of units under the 1<sup>st</sup> and 2<sup>nd</sup> Long-Term Incentive and Program respectively as follows:

Company and subsidiaries	1 <sup>st</sup> Settlement ILP program		2 <sup>nd</sup> Settlement ILP program	
	Amount Treasury Units <sup>(*)</sup>	Number of units	Amount Treasury Units <sup>(*)</sup>	Number of units
Energisa S/A	2,169	46,112	1,918	43,643
Energisa Minas	360	7,659	365	8,292
Energisa Nova Friburgo	106	2,252	71	1,614
Energisa Sergipe	284	6,032	375	8,531
Energisa Borborema	171	3,639	162	3,683
Energisa Paraíba	798	16,968	835	18,993
Energisa Mato Grosso	1,385	29,444	1,248	28,382
Energisa Mato Grosso Sul	665	14,119	612	13,919
Energisa Tocantins	800	17,011	541	12,317
Energisa Sul Sudeste	370	7,866	338	7,681
Energisa Rondônia	284	6,038	392	8,920
Energisa Acre	205	4,354	368	8,381
Energisa Soluções	282	5,982	48	1,096
Energisa Soluções Construções	129	2,737	48	1,096
Energisa Pará I	63	1,347	62	1,407
Energisa Goiás I	63	1,347	62	1,407
Energisa Comercializadora	91	1,934	-	-
Alsol	61	1,325	-	-
<b>Total</b>	<b>8,286</b>	<b>176,166</b>	<b>7,445</b>	<b>169,362</b>

(\*) net of IRRF payable by the beneficiary.

The units were delivered on June 07, 2021, with the Company transferring ownership of a total of 176,166 Units held in treasury to the beneficiaries of the Company's 1<sup>st</sup> Long-Term Incentive Program. On June 07, 2022 the Company transferred ownership of 169,362 Units held in treasury to the beneficiaries of the Company's 2<sup>nd</sup> Program and its direct/indirect subsidiaries.

There are no exercisable or expired options as of September 30, 2022 for the other programs. Due to the specific features of the Company's long-term incentive plan mentioned above, there is no strike price or exercise limit.

Pursuant to IFRS 2/CPC 10, the Company and its subsidiaries determine the fair value of restricted (units) subject to performance conditions (Performance Shares) awarded based on the Monte Carlo model to permit the grace period conditions be factored into the asset's fair value. The expense is recognized on a "pro rata temporis" basis, which begins at the grant date until the date of the beneficiary acquires the right to receive the shares.

In the period ended September 30, 2022, R\$ 4,289 (R\$ 5,333 as of September 30, 2021) was recognized under the Share Option Grant Plan in profit or loss for the period under operating costs and expenses - Variable compensation program (ILP), with R\$ 1,710 (R\$ 2,068 as of September 30, 2021) consolidated and R\$ 2,579 (R\$ 3,265 as of September 30, 2021) for the parent the subsidiaries respectively. The amount recognized as a capital reserve in equity at the end of September 30, 2022 was R\$ 25,145 (R\$ 19,101 as of December 31, 2021).

## 12. Tax credits, deferred taxes and current income tax and social contribution expenses

The Company and its subsidiaries have tax losses and a negative basis of social contribution not recognized in the interim financial information amounting to R\$ 166,178 (R\$ 139,445 as of December 31, 2021) at the parent company and R\$ 3,444,158 (R\$ 3,173,511 as of December 31, 2021) consolidated as there are no prospects for receipt this year. If the studies find recovery is probable, the corresponding credits will be recognized.

The deferred IRPJ and CSLL are calculated on differences between the balances of assets and liabilities in the interim financial statements and the corresponding tax bases used in the current IRPJ and CSLL calculation. The probability of recovering these balances is reviewed at the end of each period, and when it is no longer probable that future taxable income will be available to enable the recovery of all or part of the taxes, the asset balance is reduced by the amount expected to be recovered.

	Consolidated	
	09/30/2022	12/31/2021
<b>Assets</b>		
Tax loss carryforward	353,296	296,241
Negative basis of social contribution	126,672	107,057
Temporary differences	1,401,834	1,020,464
<b>Total - noncurrent assets</b>	<b>1,881,802</b>	<b>1,423,762</b>

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Liabilities</b>				
Temporary Differences:				
Income Tax	370,173	354,424	3,848,112	3,550,038
Social Contributions	133,262	127,592	1,385,320	1,278,014
<b>Total - noncurrent liabilities</b>	<b>503,435</b>	<b>482,016</b>	<b>5,233,432</b>	<b>4,828,052</b>
<b>Total net noncurrent assets and (liabilities)</b>	<b>(503,435)</b>	<b>(482,016)</b>	<b>(3,351,630)</b>	<b>(3,404,290)</b>

Temporary differences are as follows:

	Parent company			
	09/30/2022		12/31/2021	
	Calculation base (*)	IRPJ + CSLL	Calculation base (*)	IRPJ + CSLL
<b>Assets/Liabilities</b>				
Gain made on business combination	(818,693)	(278,356)	(818,693)	(278,356)
Gain/Loss on investments	(124,352)	(42,280)	(124,352)	(42,280)
Mark-to-market of debt securities	(24,704)	(8,399)	(7,343)	(2,497)
Financial instruments - Share purchase options	(493,184)	(167,683)	(448,344)	(152,437)
Other exclusions/additions	(19,757)	(6,717)	(18,960)	(6,446)
<b>Total - Noncurrent Liabilities</b>	<b>(1,480,690)</b>	<b>(503,435)</b>	<b>(1,417,692)</b>	<b>(482,016)</b>

(\*) calculation base less the tax limit of 30%.

	Consolidated			
	09/30/2022		12/31/2021	
	Calculation Base	IRPJ + CSSL	Calculation Base <sup>(1)</sup>	IRPJ + CSSL
<b>Assets/Liabilities</b>				
Tax loss carryforward	1,413,183	353,296	1,184,963	296,241
Negative basis of social contribution	1,407,465	126,672	1,189,523	107,057
Allowance for doubtful accounts - (PPECLD)	956,187	325,104	889,930	302,576
Provisions for labor, civil, tax and regulatory risks	715,649	243,321	888,701	302,158
Tax credits - goodwill <sup>(1)</sup>	172,777	58,744	191,078	64,967
Provision for actuarial adjustment	626,418	212,982	592,611	201,488
Other provisions (PEE; R&D; Fees and Other)	377,911	128,490	336,056	114,260
Contract asset - depreciation	1,274,098	433,193	-	-
Mark-to-market of debt securities	(229,638)	(78,077)	8,446	2,872
Financial instruments - Share purchase options	(493,184)	(167,682)	(448,344)	(152,437)
Other temporary additions	(10,698)	(3,637)	60,683	20,630
Intangible assets - surplus value <sup>(2)</sup>	(6,280,411)	(2,135,340)	(7,007,464)	(2,382,538)
Gain/loss made on business combination <sup>(1)</sup>	(1,007,100)	(342,414)	(1,007,100)	(342,414)
Portion of VNR - concession financial asset and restatement <sup>(3)</sup>	(2,272,279)	(772,575)	(1,974,150)	(671,211)
Adjustments to present value <sup>(4)</sup>	(2,158,343)	(733,837)	(2,207,966)	(750,708)
Mark-to-market - derivatives	(483,031)	(164,231)	(974,253)	(331,246)
Revaluation reserve charges	(60,153)	(20,452)	(71,769)	(24,401)
Compensation of contract asset	(2,273,258)	(772,907)	(350,893)	(119,304)
Gain/Loss on investments	(124,352)	(42,280)	(124,352)	(42,280)
<b>Total</b>	<b>(8,448,759)</b>	<b>(3,351,630)</b>	<b>(8,824,300)</b>	<b>(3,404,290)</b>
Total Noncurrent Assets	6,943,688	1,881,802	5,375,847	1,423,762
Total - Noncurrent Liabilities	(15,392,447)	(5,233,432)	(14,200,147)	(4,828,052)

<sup>(1)</sup> calculation base less the tax limit of 30%.

<sup>(1)</sup> The tax credits - goodwill of R\$ 58,744 (R\$ 64,967 as of December 31, 2021) are being realized over the remaining term of the subsidiaries' concession term: EBO (12 years) and EPB (13 years) by the straight-line method.

<sup>(2)</sup> Intangible assets appreciation - includes R\$ 1,697,894 (R\$ 1,746,664 as of December 31, 2021) of deferred income and social contribution taxes on the goodwill attributed to the concession value calculated in the business combination of ERO and EAC, less realized amortization in the period of R\$ 48,770 (R\$ 48,770 at September 30, 2021).

<sup>(3)</sup> Portion of VNR - concession financial asset and restatement - this denotes income and social contribution taxes payable on the portion of the concession financial asset - VNR of the subsidiaries EMG, ENF and ESS, which as a result of having signed the new amendments to the concession agreement extending the concession term to 2048 and ETO until 2045, ERO and EAC, which also signed the new concession agreement amendments, had their concessions extended until 2048 and ETO until 2049, respectively and transferred the balance of the concession financial asset determined up to the signature of these amendments to intangible assets to be amortized over the remaining useful life of the assets in accordance with the new concession term, which will result in the realization of the deferred credits to be realized under the amortization.

Adjustment to present value - basically denotes the value recorded by the subsidiaries Rede Energia Participações and CTCE, for the credits of the creditors who elected options A and B in the Judicial Reorganization Plan.

The deferred tax credits were realized as follows:

Years	Consolidated
2022	27,289
2023	93,778
2024	117,366
2025	112,255
2026	115,636
2027 to 2028	207,964
2029 to 2031	1,207,514
<b>Total</b>	<b>1,881,802</b>

The income tax and social contributions which affected profit or loss for the period, in addition to the offsetting of the tax credits recorded, are shown below:

	Parent company			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Income before tax on net income <sup>(*)</sup>	419,350	1,845,579	786,164	2,343,281
Earnings from discontinued operations	-	-	-	48,467
<b>Calculation base</b>	<b>419,350</b>	<b>1,845,579</b>	<b>786,164</b>	<b>2,391,748</b>
Combined tax bracket	34%	34%	34%	34%
Income and social contribution taxes calculated at the total tax bracket	<b>(142,579)</b>	<b>(627,497)</b>	<b>(267,296)</b>	<b>(813,194)</b>
Adjustments:				
Permanent items:				
Share of profit (loss) of equity-accounted investees	235,286	669,412	253,879	670,491
Mark-to-market - subscription bonus <sup>(**)</sup>	(96,726)	(21,036)	19,906	63,507
Tax credits not recorded in the period	(12,068)	(38,216)	6,003	(14,299)
Effect of income tax and social contributions on equity interest	-	-	(2,207)	(2,207)
<b>Other additions/exclusions</b>	<b>(1,145)</b>	<b>(4,082)</b>	<b>-</b>	<b>-</b>
<b>Current and deferred income and social contribution taxes</b>	<b>(17,232)</b>	<b>(21,419)</b>	<b>10,286</b>	<b>(95,702)</b>
Effective rate	4.11%	1.16%	1.30%	3.99%

<sup>(\*)</sup> Excludes discontinued operations of R\$ 48,467, as per note 36.

<sup>(\*\*)</sup> Denotes subscription bonuses of the 7<sup>th</sup> issuance debentures, see note 20.

	Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Income before tax on net income <sup>(*)</sup>	702,095	2,824,712	1,097,908	3,165,292
Earnings from discontinued operations	-	-	-	48,467
<b>Calculation base</b>	<b>702,095</b>	<b>2,824,712</b>	<b>1,097,908</b>	<b>3,213,759</b>
Combined tax bracket	34%	34%	34%	34%
Income and social contribution taxes calculated at the total tax bracket	<b>(238,712)</b>	<b>(960,402)</b>	<b>(373,289)</b>	<b>(1,092,678)</b>
Adjustments:				
Non-deductible expenses (donations, free gifts, fines etc.)	(17,649)	(21,745)	(808)	(4,166)
Regional tax incentive - IRPJ Decrease (SUDENE and SUDAM) <sup>(1)</sup>	116,560	339,118	125,740	341,770
Tax credits not recorded in the period	(75,573)	(223,320)	(17,257)	(66,582)
Lei do Bem	23,481	23,481	-	22,450
Mark-to-market - subscription bonus <sup>(2)</sup>	(96,726)	(21,036)	63,507	63,507
Effect of tax regime - presumed profit	58,032	73,284	8,109	23,756
Other permanent additions <sup>(3)</sup>	3,237	11,033	(40,033)	(15,600)
<b>Income and social contribution taxes on profit</b>	<b>(227,350)</b>	<b>(779,587)</b>	<b>(234,031)</b>	<b>(727,543)</b>
Effective rate	32.38%	27.60%	21.32%	22.64%

(<sup>1</sup>) Excludes discontinued operations of R\$ 48,467, as per note 36.

(<sup>1</sup>) In 2012 ESE, EPB and EBO obtained approval from the Superintendência do Desenvolvimento do Nordeste (Northeast Development Agency - SUDENE) of their tax incentive applications, thereby reducing the income tax and surcharges by 75% on exploration profit for the period 1/1/2012 to 12/31/2021. In December/2014 the Amazônia Development Agency - SUDAM approved the applications made by the subsidiaries ETO and EMT for reductions to their income tax and surcharges (75%) for the period 01/01/2014 to 12/31/2023.

Supported by the existing legislation, in 2018 the subsidiaries submitted new applications to obtain the tax incentive, in order to extend it for the period of 10 years as from approval.

The subsidiaries ESE, EBO and EPB had their respective benefits extended to 12/31/2027, 12/31/2028 and 12/31/2029, at SUDENE respectively, while the subsidiaries EMT and ETO are waiting for their applications to be analyzed that they formally submitted to the Amazonian Development Agency (Superintendência do Desenvolvimento da Amazônia- SUDAM).

The publication of Law 13.799/2019 extended the term for approving and obtaining the incentive containing a 75% decrease in IRPJ and surcharges until 12/31/2023. The projects of the subsidiaries EMT and ETO are therefore expected to have the benefits guaranteed by SUDAM until 2028, after the issuance of Constitutive Reports, increasing the incentive term for a further 7 years.

In December 2020 the subsidiaries ERO and EAC filed an application to the Amazonian Development Agency (SUDAM) requesting a decrease of up to 75% in income tax on exploration profit.

The subsidiaries' claims were accepted by SUDAM in July and October 2021. The applications made by the subsidiaries EAC and ERO were approved for a benefits incentive reducing the income tax and surcharges by 75% on exploration profit for the period 01/01/2021 to 12/31/2030.

The decreases to the income tax and surcharges obtained by the subsidiaries amount to R\$ 339,128 (R\$ 341,770 as of September 30, 2021). These amounts were recorded directly in consolidated profit or loss for the year under "current income and social contribution taxes", and will be allocated to Profit reserves - income tax incentive reserve in the subsidiaries' equity (note 27.3).

(<sup>2</sup>) Denotes subscription bonuses of the 7<sup>th</sup> issuance debentures, see note 20; and

(<sup>3</sup>) Other permanent exclusions/additions - essentially consist of other tax incentives used by the Company and subsidiaries, such as the PAT (Workers' Meal Program), Arrears Charges, Cultural Donations/Sponsorship, Law no. 8.313/91 and Sporting Projects, Law no. 11.438/2006.

## **Supreme Federal Court ruling regarding the unconstitutionality of charging IRPJ and CSLL on the SELIC rate applicable to amounts received as a result of overpayment refund claims**

In August 2021 the Company and its subsidiaries filed a Writ of Mandamus in order to have recognized the illegality and unconstitutionality of the requirement to pay Corporate Income Tax (IRPJ) and the Social Contribution on Net Income (CSLL) on amounts received as Selic Restatement on the refund/offsetting of unduly paid taxes.

On September 24, 2021 the full bench of the Supreme Federal Court ("STF") judged Extraordinary Appeal 1.063.187/SC addressing General Precedent 962, entailing the incidence of IRPJ and CSLL on arrears interest received by the taxpayer on overpayment refund claims, i.e., one of the matters claimed in the aforesaid Writ of Mandamus. This decision accepted the claimed unconstitutionality of the IRPJ and CSLL on Selic restatement received on overpayment refund claims. The ruling was published on September 29, 2021 and the appeal decision on December 15, 2021.

Energisa Group and its legal and tax advisors assessed the matter and concluded the net amount is to be recognized or immaterial, as monetary restatement is receivable and payable in this case. Management will continue monitoring the matter and the development of case law regarding the tax treatment for restatement of monetary restatement on liabilities, which on September 30, 2022 offset the possible base for IR and CS rebates on monetary restatement receipts.

## **13. Concession financial asset and public service concession (contract asset) - consolidated**

### **13.1 Concession financial asset (electricity distribution)**

The electricity distribution contracts of subsidiaries come within the criteria for applying Technical Interpretation ICPC 01 (IFRIC 12), addressing concession arrangements, and refer to the infrastructure investments to be compensated by the Concession Authority, during the period and at the end of the concessions, classified as financial assets and measured at fair value through profit or loss as established in the regulatory framework governing the segment and the concession agreement signed by the subsidiaries and Aneel.

The compensation on the concession financial asset was therefore recorded under operating revenue in profit or loss for the period as a compensable financial concession asset amounting to R\$ 320,316 (R\$ 445,863 as of September 30, 2021).

See the changes occurring in the period/year:

	Balances at 12/31/2021	Additions <sup>(1)</sup>	Write-offs	Operating revenue - concession financial asset <sup>(2)</sup>	Balances at 09/30/2022
Energisa Minas Gerais (EMG)	56,619	5,566	(183)	2,359	64,361
Energisa Paraíba (EPB)	935,527	98,269	(1,132)	39,712	1,072,376
Energisa Sergipe (ESE)	687,821	103,158	(2,374)	28,475	817,080
Energisa Nova Friburgo (ENF)	8,810	2,705	(4)	361	11,872
Energisa Borborema (EBO)	105,271	9,489	(309)	4,441	118,892
Energisa Mato Grosso (EMT)	3,884,108	531,822	(18,551)	163,161	4,560,540
Energisa Tocantins (ETO)	47,109	1,876	-	1,961	50,946
Energisa Mato Grosso do Sul (EMS)	1,599,382	347,659	(6,503)	65,032	2,005,570
Energisa Sul Sudeste (ESS)	136,028	8,097	(5)	5,804	149,924
Energisa Rondônia (ERO)	118,509	125,917	(1)	7,347	251,772
Energisa Acre (EAC)	39,129	4,930	(3)	1,663	45,719
<b>Noncurrent Balance</b>	<b>7,618,313</b>	<b>1,239,488</b>	<b>(29,065)</b>	<b>320,316</b>	<b>9,149,052</b>

<sup>(1)</sup> Additions: denotes transfers from the contractual asset - construction infrastructure.

<sup>(2)</sup> The financial assets are stated and classified at fair value through profit or loss, restated by the monthly variance of the IPCA price index, the index used by the regulatory agency in rate adjustment processes less Management's best expected percentage and historic disallowances in previous ratifications, reflecting Management's best estimate of the asset's fair value.

	Balances at 12/31/2020	Additions <sup>(1)</sup>	Write-offs	Operating revenue - concession financial asset <sup>(2)</sup>	Balances at 12/31/2021
Energisa Minas Gerais (EMG)	46,005	5,884	(102)	4,832	56,619
Energisa Paraíba (EPB)	762,906	94,369	(2,070)	80,322	935,527
Energisa Sergipe (ESE)	543,617	85,115	(1,323)	60,412	687,821
Energisa Nova Friburgo (ENF)	6,714	788	(5)	1,313	8,810
Energisa Borborema (EBO)	83,806	9,309	(294)	12,450	105,271
Energisa Mato Grosso (EMT)	3,183,825	376,748	(29,479)	353,014	3,884,108
Energisa Tocantins (ETO)	40,155	2,850	(3)	4,107	47,109
Energisa Mato Grosso do Sul (EMS)	1,251,680	212,600	(4,879)	139,981	1,599,382
Energisa Sul Sudeste (ESS)	101,425	22,257	(166)	12,512	136,028
Energisa Rondônia (ERO)	31,546	71,991	(1)	14,973	118,509
Energisa Acre (EAC)	10,717	26,025	(3)	2,390	39,129
<b>Noncurrent Balance</b>	<b>6,062,396</b>	<b>907,936</b>	<b>(38,325)</b>	<b>686,306</b>	<b>7,618,313</b>

<sup>(1)</sup> Additions: denotes transfers from the contractual asset - construction infrastructure.

<sup>(2)</sup> The financial assets are stated and classified at fair value through profit or loss, restated by the monthly variance of the IPCA price index, the index used by the regulatory agency in rate adjustment processes less Management's best expected percentage and historic disallowances in previous ratifications, reflecting Management's best estimate of the asset's fair value.

## 13.2 Public service concession - contract asset - (Electricity transmission)

The contract assets include receivables for the implementation of infrastructure and revenue from the compensation of concession assets, measured at the present value of the future cash flows based on the average financing rate of the project when the concession agreement was formally made, pursuant to CPC 47.

The Companies' transmissions concessions are without consideration and therefore there are no fixed financial obligations or payments to be made to the concession authority. At the end of the concession agreement all the assets and facilities return to the Federal Government as its property.

The contractual assets are received by the subsidiaries by way of the Annual Permitted Revenue - RAP, consisting of the cash flows set out in the concession agreement.

The rate used to compensate the balance of service concession receivables, including the indemnification balance, depicts the investor's opportunity cost when taking the decision to invest in the transmission assets, composed in accordance with the amount in force when the investment was made.

See below changes in the contract asset in the period/year:

	Contract assets at 12/31/2021	Balance of transmission infrastructure acquired	Revenue from contract asset compensation	Revenue from construction performance obligation margins	Operation and maintenance revenue	Efficiency gains/losses on implementing infrastructure	Infrastructure construction revenue	RAP receipt	Contract assets at 09/30/2022	Current	Noncurrent
EGO I	488,030	-	68,897	-	4,262	-	-	(34,178)	527,011	46,138	480,873
EPA I	623,997	-	90,006	-	4,643	-	-	(43,977)	674,669	59,209	615,460
EPA II <sup>(1)</sup>	540,419	-	20,925	2,348	3,032	224	44,901	(30,574)	581,275	41,957	539,318
ETT	673,064	-	30,177	116,777	-	(13,733)	284,023	-	1,090,308	-	1,090,308
EAM <sup>(2)</sup>	273,513	-	131,366	29,249	10,709	(5,141)	58,159	(12,132)	485,723	12,504	473,219
ETT II	2,726	-	(207)	1,339	-	(829)	2,486	-	5,515	-	5,515
EPT <sup>(3)</sup>	-	107,723	10,730	-	2,116	-	-	(6,700)	113,869	10,092	103,777
EAP	-	-	304	2,827	-	(1,519)	5,659	-	7,271	-	7,271
LMTE <sup>(4)</sup>	-	1,514,002	93,801	-	4,092	-	-	(54,774)	1,557,121	158,326	1,398,795
LXTE <sup>(4)</sup>	-	1,348,929	109,755	-	3,486	6,092	-	(59,428)	1,408,834	174,288	1,234,546
LTTE <sup>(4)</sup>	-	452,519	80,384	1	2,863	53,371	35	(26,545)	562,628	74,738	487,890
<b>Total</b>	<b>2,601,749</b>	<b>3,423,173</b>	<b>636,138</b>	<b>152,541</b>	<b>35,203</b>	<b>38,465</b>	<b>395,263</b>	<b>(268,308)</b>	<b>7,014,224</b>	<b>577,252</b>	<b>6,436,972</b>

	Contract assets at 12/31/2020	Transmission infrastructure acquisition	Revenue from contract asset compensation	Revenue from construction performance obligation margins	Operation and maintenance revenue	Efficiency gains/losses on implementing infrastructure	Infrastructure construction revenue	RAP receipt	Contract assets at 12/31/2021
EGO I	477,049	-	49,044	-	5,532	-	-	(43,595)	488,030
EPA I	610,807	-	62,861	-	6,031	-	-	(55,702)	623,997
EPA II	278,454	-	36,015	61,805	360	(27,213)	193,882	(2,884)	540,419
ETT	78,335	-	26,028	197,373	-	(43,609)	414,937	-	673,064
EAM	-	239,300	11,475	31,669	15,309	(25,187)	17,292	(16,345)	273,513
ETT II	-	-	4	959	-	(317)	2,080	-	2,726
<b>Total</b>	<b>1,444,645</b>	<b>239,300</b>	<b>185,427</b>	<b>291,806</b>	<b>27,232</b>	<b>(96,326)</b>	<b>628,191</b>	<b>(118,526)</b>	<b>2,601,749</b>

	Construction margin	Operation and maintenance margin	Yield rate	Contract restatement index	Costs incurred	Annual RAP
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EGO I	47%	10%	8% to 11% p.a.	IPCA	255,912	44,438
EPA I	43%	9%	8% to 11% p.a.	IPCA	318,257	43,781
EPA II <sup>(1)</sup>	18%	9%	8% to 11% p.a.	IPCA	443,542	33,515
ETT	47%	9%	8% to 11% p.a.	IPCA	683,474	62,854
EAM <sup>(2)</sup>	44%	15%	6% to 10% p.a.	IPCA	72,697	63,000
ETT II	22%	5%	6% to 10% p.a.	IPCA	4,400	4,095
EPT <sup>(3)</sup>	0% to 5%	10% to 18%	8% to 11% p.a.	IPCA	-	10,909
EAP	30%	7%	6% to 10% p.a.	IPCA	5,451	11,300
LMTE <sup>(4)</sup>	0% to 5%	2%	8% to 11% p.a.	IPCA	-	140,226
LXTE <sup>(4)</sup>	0% to 5%	2%	8% to 11% p.a.	IPCA	-	171,189
LTTE <sup>(4)</sup>	0% to 5%	2%	8% to 11% p.a.	IPCA	34	75,225
<b>Total</b>	-	-	-	-	<b>1,783,767</b>	<b>660,532</b>

<sup>(1)</sup> On 05/25/2021, Authorization Resolution 10.088 issued May 25, 2021 authorized the subsidiary EPA II to begin reinforcing its transmission infrastructure (SE Integradora Sossego - installation of the 1<sup>st</sup> bar reactor 500kV (3+1) x 45.33 Mvar) with an estimated cost of R\$ 46,666 with the works expected to be completed in May 2023, with a scheduled RAP of R\$ 3,923.

<sup>(2)</sup> On 03/31/2021 the indirect subsidiary ETE paid the amount of R\$ 239,300 for assuming existing assets and entered into the concession agreement with the Concession Authority, with the incorporated ventures entering operation, entitling it to receive 30% of the forecast Annual Permitted Revenue (RAP) and to build the new ventures as explained in note # 1.

<sup>(3)</sup> On February 11, 2022 the Company and the indirect subsidiary ETE completed the acquisition of Geogroup Paranaíta, and in May 2022 completed the acquisition of Vision, as stated in note 15.

<sup>(4)</sup> In June 2022, the direct subsidiary ETE completed the acquisition of Gemini Energy which in turn holds the control of the Transmission companies, as stated in note 15.

#### 14. Contractual asset - Infrastructure under construction - Consolidated

The contractual asset records expenses directly attributable to the acquisition and construction of the assets, such as: (i) the cost of materials and direct labor; (ii) any other costs to bring the asset to its location and condition necessary so it can be fully operated, and (iii) the interest incurred on loans, financing at the infrastructure construction cost, appropriated based on the established criteria for capitalization, such as applying the average weighted rate and specific contract interest in accordance with CPC 20.

	Balances at 12/31/2021	Addition	Transfers <sup>(1)</sup>	Write-offs <sup>(2)</sup>	Amortization <sup>(3)</sup>	Balances at 09/30/2022
<b>Contractual asset - infrastructure under construction</b>						
Under construction	2,160,879	3,426,252	(1,605,174)	(1,351,059)	-	2,630,898
<b>(-) Obligations linked to the concession</b>						
Under construction	913,002	351,550	(521,349)	(111,571)	(800)	630,832
<b>Total contractual assets - infrastructure under construction</b>	<b>1,247,877</b>	<b>3,074,702</b>	<b>(1,083,825)</b>	<b>(1,239,488)</b>	<b>800</b>	<b>2,000,066</b>

	Balances at 12/31/2020	Addition	Transfers <sup>(1)</sup>	Write-offs <sup>(2)</sup>	Amortization <sup>(3)</sup>	Balances at 12/31/2021
<b>Contractual asset - infrastructure under construction</b>						
Under construction	1,745,441	2,944,127	(1,542,908)	(985,781)	-	2,160,879
<b>(-) Obligations linked to the concession</b>						
Under construction	811,517	657,497	(464,563)	(77,845)	(13,604)	913,002
<b>Total contractual assets - infrastructure under construction</b>	<b>933,924</b>	<b>2,286,630</b>	<b>(1,078,345)</b>	<b>(907,936)</b>	<b>13,604</b>	<b>1,247,877</b>

<sup>(1)</sup> The amount of R\$ 1,083,825 (R\$ 1,078,345 as of December 31, 2021) was classified as intangible assets - concession agreement;

<sup>(2)</sup> The write-offs of R\$ 1,239,488 (R\$ 907,936 as of December 31, 2021) denote the segregation from the net contractual asset of special obligations to the concession financial asset.

<sup>(3)</sup> This relates to the estimated Amortization - Indemnity to the AIC concession of portions of concession obligations receivable to be invested in finished works, of the direct subsidiaries ERO in the amount of R\$ 800 (R\$ 10,090 as of December 31, 2021) and EAC (R\$ 3,514 as of December 31, 2021), totaling R\$ 800 (R\$ 13,604 as of December 31, 2021).

## 15. Investments

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Interest in subsidiaries	11,517,081	9,761,932	-	-
Other	150,709	119,325	123,621	64,755
<b>Total</b>	<b>11,667,790</b>	<b>9,881,257</b>	<b>123,621</b>	<b>64,755</b>

### Interest in subsidiaries:

09/30/2022									
Information about subsidiaries								Information about the parent company's investment	
Subsidiaries	%	No. shares/quotas held/thousand	Share capital	Assets	Liabilities	Equity	Profit or loss for the period	Share of profit (loss) of equity-accounted investees	Investments
<b>Electricity Distribution</b>								<b>202,904</b>	<b>4,173,381</b>
Energisa Minas Gerais (EMG) <sup>(**)</sup>	100	819	228,428	1,409,887	1,132,688	277,199	44,209	44,209	277,199
Energisa Nova Friburgo (ENF) <sup>(**)</sup>	100	30	63,343	296,422	206,592	89,830	8,519	8,519	89,830
Energisa Sergipe (ESE)	100	196	417,604	2,369,678	1,750,833	618,845	196,500	196,500	618,845
Energisa Paraíba (EPB)	100	918	576,055	3,276,947	2,150,934	1,126,013	246,771	246,771	1,126,013
Energisa Borborema (EBO)	100	293	82,902	398,588	226,828	171,760	38,984	38,984	171,760
Energisa Acre (EAC)	96.40	291,570	865,395	3,846,341	2,307,060	1,539,281	10,691	10,229	1,487,405
Energisa Rondônia (ERO)	97.66	7,779	3,449,026	8,108,951	7,704,172	404,779	(352,322)	(342,308)	402,329
<b>Electricity Generation</b>								<b>(7,613)</b>	<b>639,320</b>
Parque Eólico Sobradinho	100	10,696	10,696	5,176	63	5,113	(380)	(380)	5,113
Energisa Geração Usina Maurício	100	6,784	6,784	7,998	126	7,872	1,395	1,395	7,872
Energisa Geração Solar Coremas	100	1,214	1,214	519	-	519	(6)	(6)	519
Energisa Geração Eólica Boa Esperança	100	123	114	1	-	1	(26)	(26)	1
Energisa Geração Eólica Mandacaru	100	6	115	1	-	1	(26)	(26)	1
Energisa Geração Eólica Alecrim	100	124	116	1	-	1	(27)	(27)	1
Energisa Geração Eólica Umbuzeiro - Muquim	100	6	114	1	-	1	(26)	(26)	1

09/30/2022

Information about subsidiaries								Information about the parent company's investment	
Subsidiaries	%	No. shares/quotas held/thousand	Share capital	Assets	Liabilities	Equity	Profit or loss for the period	Share of profit (loss) of equity-accounted investees	Investments
Energisa Geração Central Solar Rio do Peixe I S/A	100	6,784	18,000	185,950	126,030	59,920	(4,028)	(4,028)	59,920
Energisa Geração Central Solar Rio do Peixe II S/A	100	140,431	18,000	164,010	126,774	37,236	(4,164)	(4,164)	37,236
Alsol Energias Renováveis S/A <sup>(1)</sup>	89.66	201	592,634	1,400,807	811,168	589,639	(362)	(325)	528,656
<b>Electricity Trading</b>								<b>6,578</b>	<b>12,172</b>
Energisa Comercializadora	100	5,119	5,119	325,905	313,733	12,172	6,578	6,578	12,172
<b>Rendering of Services</b>								<b>11,036</b>	<b>137,978</b>
Energisa Soluções	100	63,304	127,819	302,780	168,746	134,034	11,157	11,157	134,034
Energisa Serviços Aéreos de Aeroinspeção	100	8,929	8,929	992	657	335	(1,348)	(1,348)	335
Energisa Planejamento	58.26	56,006	4,109	6,772	577	6,195	2,106	1,227	3,609
<b>Holding companies and other companies</b>								<b>1,755,953</b>	<b>6,420,579</b>
Dinâmica Direitos Creditórios	100	123	1,877	1,816	2	1,814	51	51	1,814
Denerge S/A	99.98	776	2,063,475	2,945,975	750,922	2,195,053	764,459	764,273	2,194,521
Rede Energia Participações S/A	0.18	3,789	3,223,219	5,295,996	1,141,076	4,154,920	1,172,636	2,106	7,462
Energisa Transmissora de Energia S/A <sup>(2)</sup>	100	63,304	63,304	3,131,973	1,909,527	1,222,446	342,156	342,156	1,222,446
Energisa Participações Minoritárias S/A	82.72	427,958	5,209,167	3,709,824	3,030	3,706,794	808,161	668,541	3,066,399
Fundo de Investimento FIDC <sup>(1)</sup>	26	68,365,960	270,226	264,869	68	264,801	-	-	-
Voltz Capital S/A	100	20,844	20,844	59,774	46,172	13,602	(21,174)	(21,174)	13,602
Unrealized income in subsidiaries	-	-	-	-	-	-	-	-	(85,681)
Other Investments	-	-	-	-	-	-	-	-	16
<b>Goodwill paid in the acquisition of subsidiaries</b>								<b>(11,339)</b>	<b>133,651</b>
<b>Total</b>								<b>1,957,519</b>	<b>11,517,081</b>

<sup>(1)</sup> Includes Energisa S.A.'s investment in the FIDC investment fund.

<sup>(2)</sup> ANEEL Resolution 12.177 of September 13, 2022 authorized the merger of ENF into the subsidiary EMG. The merger will take place in November 2022.

#### <sup>(1)</sup> Acquisition of Photovoltaic Distributed Generation Company

On January 28, 2022 the subsidiary Alsol and Vision Sistemas Ltda. entered a Private Equity Subscription and Purchase and Sale Agreement, by which Alsol will acquire shares or units, as the case may be, equal to 100% of the share capital of the following entities: SPE Vision Solar I Ltda., Vision Francisco Sá SPE S.A., Vision Itaobim SPE S.A., UFV Vision IV Curvelo S.A., SPE Vision V Almenara Ltda., UFV Vision VI Arcos 2,5 MW SPE Ltda., SPE UFV Vision VII Mateus Leme 2,4 MW Ltda., Vision VIII Iguatama 2,4 MW SPE Ltda., Renesolar Engenharia Elétrica Ltda., Flowsolar Engenharia Elétrica Ltda. and Carbonsolar Engenharia Elétrica Ltda. ("Companies").

The Companies are engaged in distributed photovoltaic generation in Minas Gerais state, as the case may be, operational photovoltaic generation plants under construction and development. Following the consummation of the operation by way of Alsol, Energisa Group will be responsible for operating up to 41 solar-powered distributed-generation plants, which can add up to 136 MWp to the subsidiary Alsol's portfolio by the time the contributions and reinforcement works necessary to implement the ventures have been completed.

The acquisition price to be paid by the subsidiary Alsol in exchange for the equity interest in the Companies acquired by it will be up to R\$ 75,608, as of September 30, 2021, subject to restatement by CDI variance and positive or negative adjustments arising from changes in net debt and working capital, amongst other factors, between the base date and the closing date, in addition to other adjustments, in accordance with the Agreement.

The Brazilian Anti-trust Authority (CADE) approved the acquisition on March 30, 2022. Closure of the purchase and sale is also subject to the performance of other certain conditions precedent standard to such transactions.

The acquisition was completed on April 08, 2022 of the group of companies that hold photovoltaic generating plants under development, namely Renesolar Engenharia Elétrica Ltda., Flowsolar Engenharia Elétrica Ltda. and Carbonsolar Engenharia Elétrica Ltda. The acquisition was

completed of two more operational photovoltaic plants on May 06, 2022, namely SPE Vision Solar I Ltda. and Vision Francisco Sá SPE S.A. Energisa Group has therefore added 2 operational plants to its portfolio, engaged in distributed solar generation, with a capacity of 5.0 MWp, having paid R\$ 6,943.

**(2) Acquisition of the share control of the transmission company SPE Paranaíta** (now called Energisa Paranaíta Transmissora de Energia S/A)

On February 11, 2022 the Company and its subsidiary ETE completed the acquisition of shares accounting for 100% (one hundred percent) of the total voting share capital of Geogroup Paranaíta Transmissora de Energia SPE S.A., after performing conditions precedent. The total paid in the acquisition was R\$ 102,086, with an extra payment of R\$ 500 made in May 2022. The amount of R\$ 2,000 was also recorded in other accounts payable referring to the performance of covenants payable within 6 (six) years of the closing date.

The asset acquired entails the Paranaíta substation (500/138 KV 3 x 50MVA + reserve), as per concession agreement 22/2016 - Lot X and Aneel auction 013/2015. The asset interfaces with the indirect subsidiary Energisa MT and has the systemic function of transporting the energy generated by the SHPs in the summer and enhancing the voltage profile in the Alta Floresta region in the winter.

Following the acquisition, the Company's portfolio has 11 (eleven) projects in transmission, further expanding its footprint in the segment and demonstrating its commitment to enhance Brazil's electric sector infrastructure.

Management believes the fair value of net assets acquired in the transaction will substantially be attributed to the electricity transmission concession agreement asset and approximates the transaction's price.

**Measurement period of the Purchase Price Allocation (PPA):**

Company Management measured the fair value of the contract assets and property, plant and equipment to allocate the Energisa Paranaíta Transmissora de Energia S/A acquisition price in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - "Business Combination" at the acquisition date.

The fair values of the identifiable assets and liabilities acquired at the business combination date are as follows:

Fair value of assets acquired	104,586
% interest	100.0%
Value of interest	104,586
Adjusted acquisition price	104,586
Date acquired	02/11/2022

The acquisition made on February 11, 2022 was measured and recorded at fair value on the transaction date, in accordance with CPC 15 (R1) - Business Combinations and IFRS 3 (R) - Business Combinations.

See below Energisa Paranaíta's financial information at the acquisition date:

	Balances
Cash and cash equivalents	708
Accounts receivable	1,330
Concession financial asset	107,723
Other accounts receivable	388
Trade payables	48
Sector charges	66
Taxes and social contributions	829
Deferred income and social contribution taxes	4,620
<b>Cash and cash equivalents paid under the business combination, less working capital of R\$ 142.</b>	<b>104,586</b>

See below the recognition of the appreciation of assets acquired at fair value:

<b>Assets</b>	
Public service concession - contract asset	27,790
<b>Liabilities</b>	
Income tax, social contribution, pis and cofins deferred	1,846
<b>Asset and liability valuation effect - equity at February 11, 2022</b>	<b>25,944</b>

Income tax, social contribution, pis and cofins deferred recorded in noncurrent liabilities were created over the difference between the appreciation of identifiable assets acquired and the respective carrying amounts thereof, calculated based on the presumed profit taxation method, as their tax bases were not affected by the business combination, and consequently generated temporary differences. These deferred taxes on the appreciation of the Public service concession - contract asset. The deferred income tax will be realized in the accounts as the Public service concession - contract asset (electricity transmission) is amortized or if the investment is sold by the parent company. The subsidiary ETE

is also subject to the taxable earnings basis, although the portion originating from the acquisition follows the subsidiary's taxation arrangement - presumed profit, in which the amortization of the public service concession - contract asset (electricity transmission) is not taxable. Its fiscal realization at ETE therefore takes place by selling shares acquired in the subsidiary Paranaita.

### **(3) Business combination - Gemini Energy S/A**

On February 17, 2022 the subsidiary Energisa Transmissão de Energia S/A entered a Share Purchase and Sale Agreement with Energisa S/A, in which the Company was the intervening guarantor, with the sellers Power Fundo de Investimento em Participações Infraestrutura and Perfin Apollo 14 Fundo de Investimento em Participações Infraestrutura, which also had as intervening parties the companies subject to the Purchase and Sale Agreement, to regulate the acquisition of 2,330,106 common shares held by Sellers, in Gemini Energy S/A.

Gemini owns 85.04% and 83.33%, respectively, of 2 (two) transmission concession operators North Region of Brazil that interconnect important generation systems such as Tucuruí and Xingu to consumers in Pará and Amapá states, and 100% of 1 (one) operational transmission concession operator in the Southeast region that makes the connection between the states of Rio de Janeiro and São Paulo which jointly have an installed transmission capacity of 6700 MVA and a length of 1,451 km, in addition to 100% interests in two other non-operating companies. The assets consolidated by Gemini Energy S/A as of May 31, 2022 amounted to R\$ 3,316,449 and concession agreements valid until October 16, 2038 and December 09, 2041 respectively.

The Transaction Price was R\$ 819,722 per share, considering the assumption of net debt of R\$ 1,759,935 held by Gemini. The price per share was adjusted at close due to variance in the net debt and working capital between the base date of December 31, 2021 and the close date, as well as other adjustments, in accordance with the Purchase and Sale Agreement.

The Brazilian Anti-trust Authority (CADE) and Aneel approved the acquisition on March 28 and April 26, 2022 respectively.

#### **Measurement period of the Purchase Price Allocation (PPA):**

Company Management measures the fair value of intangible assets and liabilities to allocate the Gemini Energy S/A acquisition price in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - "Business Combination" at the acquisition date.

The fair values of the identifiable assets and liabilities acquired at the business combination date are as follows:

Fair value of assets acquired	819,722
% interest	100.0%
Value of interest	819,722
Adjusted acquisition price	819,722
Date acquired	06/10/2022

The acquisition made on June 10, 2022 was measured and recorded at fair value on the transaction date, in accordance with CPC 15 (R1) - Business Combinations and IFRS 3 (R) - Business Combinations.

See Gemini Energy S/A's consolidated financial statements at the acquisition date:

	Balances
Cash and cash equivalents	46,775
Money market and secured funds	204,970
Accounts receivable	61,973
Recoverable taxes	15,276
Deferred taxes	258,795
Escrow and secured bonds	3,447
Concession financial asset	3,316,449
Other accounts receivable	19,701
Property, plant and equipment	5,186
Trade payables	29,171
Loans, financing and debt charges	324,928
Debentures	1,686,752
Provision for labor, civil, tax, environmental and regulatory risks	463,993
Taxes and social contributions	33,743
Deferred income and social contribution taxes	384,092
Dividends payable	19,581
Other liabilities	33,567
Noncontrolling interests	137,023
<b>Cash and cash equivalents paid under the business combination</b>	<b>819,722</b>

### Provision for tax and social contribution risks

The subsidiary ETE recognized the amount of R\$ 22,037 as a provision for tax and social contribution risk, rated as possible defeats, and stated at fair value of the liabilities.

### Provision for labor, civil, tax, environmental and regulatory risks

The subsidiary ETE recognized the amount of R\$ 409,560 as a provision for labor, civil, tax, environmental and regulatory risks, rated as possible and remote chances of defeat. The contingent liabilities assumed on the initial recording of the business combination were recorded at fair value.

### Determination of fair values

Since the intervention determined by the National Electricity Regulatory Agency ("ANEEL") the subsidiary Rede Energia lost control over the economic and operating decisions of the electricity distribution subsidiaries, although the right to its respective equity interests was upheld.

The application of the fair value of investments is as follows:

Company	SE adjusted to fair value 06/10/2022	SE at cost value	Adjustment of fair value	% interest	Adjustment of the investment's fair value
Gemini	819,722	1,723,496	(903,774)	100.00%	(903,774)
<b>Gemini subsidiaries</b>					
LXTE	383,743	814,950	(431,207)	83.34%	(359,368)
LMTE	488,600	876,093	(387,493)	85.04%	(329,524)
LTTE	53,681	245,918	(192,237)	100.00%	(192,237)
LITE	(243)	188	(431)	100.00%	(431)
POMTE	(4,483)	2,515	(6,998)	100.00%	(6,998)
<b>Total</b>	<b>921,298</b>	<b>1,939,664</b>	<b>(1,018,366)</b>		<b>(888,558)</b>

### Depreciation of contract assets

The acquisitions described in the above note were recorded in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - "Business Combination". In accordance with accounting regulations that consider the economic essence of the operation, the subsidiary ETE began evaluating the subsidiaries' assets at fair value. As a result and in accordance with the determinations of CPC 15 (R1) and IFRS 3 (R), the net assets and liabilities of the companies were valued at fair value and allocated according to the appraisal report prepared by a specialized company, which resulted in the companies recording:

Gain/loss on business combination	Values
<b>Noncurrent assets</b>	
Public service concession - contract asset	(1,237,932)
Tax credits	204,009
Other credits	(5,288)
<b>Total</b>	<b>(1,039,211)</b>
<b>Liabilities</b>	
Trade payables	11,282
Taxes and social contributions	22,037
Interest on capital	(12,364)
provision for labor, civil, tax, environmental and regulatory risks	409,560
Income tax and social contribution, pis and cofins deferred	(436,144)
<b>Asset and liability valuation effect - equity at 06/10/2022</b>	<b>(1,033,582)</b>
<b>Noncontrolling interests</b>	<b>129,808</b>
<b>Adjustment of the acquired investment's fair value</b>	<b>(903,774)</b>

Income tax, social contribution, pis and cofins deferred recorded a reduction of noncurrent liabilities were created over the difference between the depreciation of identifiable assets acquired and the respective carrying amounts thereof, as their tax bases were not affected by the business combination, and consequently generated temporary differences. These deferred taxes were recorded at the rates of 9.25% (pis and cofins) and 34% (income tax and social contribution) payable on the depreciation reducing the Public service concession - contract asset. The deferred

income tax will be realized in the accounts as the Public service concession - contract asset (electricity transmission) depreciation is amortized or if the investment is sold by the parent company.

12/31/2021									
Information about subsidiaries								Information about the parent company's investment	
Subsidiaries	%	No. shares/quotas held/thousand	Share capital	Assets	Liabilities	Equity	Profit or loss for the year	Share of profit (loss) of equity-accounted investees	Investments
<b>Electricity Distribution</b>								<b>900,209</b>	<b>3,421,260</b>
Energisa Minas Gerais (EMG)	100	819	228,428	1,345,356	1,083,828	261,528	63,893	63,893	261,528
Energisa Sergipe (ESE)	100	196	417,604	2,424,967	1,832,420	592,547	296,381	296,381	592,547
Energisa Paraíba (EPB)	100	918	576,055	3,523,151	2,431,252	1,091,899	444,228	444,228	1,091,899
Energisa Borborema (EBO)	100	293	82,902	460,778	292,754	168,024	61,331	61,331	168,024
Energisa Nova Friburgo (ENF)	100	30	63,343	274,921	186,556	88,365	11,420	11,420	88,365
Energisa Acre (EAC)	95.09	230,096,300	863,943	3,900,687	2,618,854	1,281,833	277,177	263,568	1,218,897
Energisa Rondônia (ERO) <sup>(1)</sup>	95.50	4,004,678	3,440,348	8,673,781	9,085,204	(411,423)	(251,865)	(240,612)	-
<b>Electricity Generation</b>								<b>1,193</b>	<b>142,934</b>
Parque Eólico Sobradinho	100	10,241	10,241	4,942	47	4,895	(480)	(480)	4,895
Energisa Geração Usina Maurício	100	6,784	6,784	6,604	127	6,477	184	184	6,477
Energisa Geração Solar Coremas	100	1,034	1,034	522	37	485	(14)	(14)	485
Energisa Geração Eólica Boa Esperança	100	86	77	1	1	-	(38)	(38)	-
Energisa Geração Eólica Mandacaru	100	86	77	1	1	-	(38)	(38)	-
Energisa Geração Eólica Alecrim	100	86	77	1	1	-	(39)	(39)	-
Energisa Geração Eólica Umbuzeiro - Muquim	100	86	77	1	1	-	(38)	(38)	-
Energisa Geração Central Solar Rio do Peixe I S/A	100	18,000	18,000	147,850	130,644	17,206	(507)	(507)	17,206
Energisa Geração Central Solar Rio do Peixe II S/A	100	18,000	18,000	147,832	130,559	17,273	(521)	(521)	17,273
Alsol Energias Renováveis S/A	89.48	38	110,634	473,302	365,352	107,950	3,003	2,684	96,598
<b>Electricity Transmission</b>								<b>(5)</b>	<b>-</b>
Energisa Transmissora de Energia I S/A <sup>(1)</sup>	100	11	-	-	-	-	-	-	-
Energisa Transmissora de Energia II S/A	100	11	-	-	-	-	-	(2)	-
Energisa Transmissora de Energia III S/A	100	11	-	-	-	-	-	(3)	-
<b>Electricity Trading</b>								<b>(21,472)</b>	<b>5,530</b>
Energisa Comercializadora	100	5,119	5,119	747,687	742,157	5,530	(21,472)	(21,472)	5,530
<b>Rendering of Services</b>								<b>(12,422)</b>	<b>127,399</b>
Energisa Soluções	100	127,819	127,819	253,414	130,752	122,662	(12,954)	(12,954)	122,662
Energisa Serviços Aéreos de Aeroinspeção	100	7,410	7,410	2,583	1,112	1,471	(645)	(645)	1,471
Energisa Planejamento	58.26	1,686	4,109	7,091	1,487	5,604	2,020	1,177	3,266
<b>Holding companies and other companies</b>								<b>1,867,532</b>	<b>5,919,819</b>
Dinâmica Direitos Creditórios	100	1,955	1,877	1,764	1	1,763	(96)	(96)	1,763
Denerge S/A	99.98	776	2,063,475	2,621,678	727,146	1,894,532	1,004,437	1,004,192	1,894,073
Rede Energia Participações S/A	0.18	3,789	3,223,219	4,763,644	1,092,980	3,670,664	1,516,357	1,883	6,594
Energisa Transmissora de Energia S/A	100	36,182	36,182	1,701,084	1,013,870	687,214	181,228	181,228	687,214
Energisa Participações Minoritárias S/A	82.72	427,958	5,209,167	4,138,028	9,266	4,128,762	941,222	784,339	3,415,468
FIDC Investment Fund <sup>(2)</sup>	26	68,365,960	270,226	264,869	68	264,801	-	-	-
Voltz Capital S.A	100	1,314	1,314	10,841	10,453	388	(18,336)	(18,333)	388
Unrealized income in subsidiaries <sup>(*)</sup>								(85,681)	(85,681)
<b>Goodwill paid in the acquisition of subsidiaries</b>								<b>(15,118)</b>	<b>144,990</b>
<b>Total</b>								<b>2,719,917</b>	<b>9,761,932</b>

(1) The Company made a provision for the unsecured liabilities of R\$ 392,896 on December 31, 2021 at the subsidiary Energisa Rondônia Distribuidora de Energia S/A, recorded in provisions for equity interest losses in the noncurrent liabilities.

(2) Includes Energisa S.A.'s investment in the FIDC investment fund.

## Change in the investments made in the period:

Subsidiaries	Balance as of 12/31/2021	Acquisition/Advance for future capital increase	Gain/Loss on share acquisition <sup>(1)</sup>	Other Comprehensive Income	Transfer	Dividends and interest on equity	Share of profit (loss) of equity-accounted investees	Balance as of 09/30/2022
<b>Electricity Distribution</b>	<b>3,421,260</b>	<b>1,414,530</b>	<b>(686)</b>	<b>-</b>	<b>(392,896)</b>	<b>(471,731)</b>	<b>202,904</b>	<b>4,173,381</b>
Energisa Minas Gerais (EMG)	261,528	-	201	-	-	(28,739)	44,209	277,199
Energisa Sergipe (ESE)	592,547	-	6,050	-	-	(176,252)	196,500	618,845
Energisa Paraíba (EPB)	1,091,899	-	10,651	-	-	(223,308)	246,771	1,126,013
Energisa Borborema (EBO)	168,024	-	1,113	-	-	(36,361)	38,984	171,760
Energisa Nova Friburgo (ENF)	88,365	-	17	-	-	(7,071)	8,519	89,830
Energisa Acre (EAC)	1,218,897	246,151	12,128	-	-	-	10,229	1,487,405
Energisa Rondônia (ERO)	-	1,168,379	(30,846)	-	(392,896)	-	(342,308)	402,329
<b>Electricity Generation</b>	<b>142,934</b>	<b>503,959</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,613)</b>	<b>639,320</b>
Parque Eólico Sobradinho	4,895	598	-	-	-	-	(380)	5,113
Energisa Geração Usina Maurício	6,477	-	-	-	-	-	1,395	7,872
Energisa Geração Solar Coremas	485	40	-	-	-	-	(6)	519
Energisa Geração Eólica Boa Esperança	-	27	-	-	-	-	(26)	1
Energisa Geração Eólica Mandacaru	-	27	-	-	-	-	(26)	1
Energisa Geração Eólica Alecrim	-	28	-	-	-	-	(27)	1
Energisa Geração Eólica Umbuzeiro - Muquim	-	27	-	-	-	-	(26)	1
Energisa Geração Central Solar Rio do Peixe I S/A	17,206	46,742	-	-	-	-	(4,028)	59,920
Energisa Geração Central Solar Rio do Peixe II S/A	17,273	24,127	-	-	-	-	(4,164)	37,236
Alsol Energias Renováveis S.A.	96,598	432,343	40	-	-	-	(325)	528,656
<b>Electricity Trading</b>	<b>5,530</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,578</b>	<b>12,172</b>
Energisa Comercializadora de Energia Ltda.	5,530	-	64	-	-	-	6,578	12,172
<b>Rendering of Services</b>	<b>127,399</b>	<b>212</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>(884)</b>	<b>11,036</b>	<b>137,978</b>
Energisa Soluções S/A	122,662	-	215	-	-	-	11,157	134,034
Energisa Serviços Aéreos de Aeroinspeção	1,471	212	-	-	-	-	(1,348)	335
Energisa Planejamento e Corretagem de Seguros Ltda.	3,266	-	-	-	-	(884)	1,227	3,609
<b>Holding companies and other companies</b>	<b>5,919,819</b>	<b>227,895</b>	<b>(165,806)</b>	<b>(852)</b>	<b>-</b>	<b>(1,316,430)</b>	<b>1,755,953</b>	<b>6,420,579</b>
Dinâmica Direitos Creditórios	1,763	-	-	-	-	-	51	1,814
Denerge - Desenvolvimento Energético S.A.	1,894,073	-	9,410	(630)	-	(472,605)	764,273	2,194,521
Rede Energia Participações S/A.	6,594	-	24	(2)	-	(1,260)	2,106	7,462
Energisa Transmissora de Energia S/A <sup>(*)</sup>	687,214	193,491	(415)	-	-	-	342,156	1,222,446
Energisa Participações Minoritárias S/A	3,415,468	-	(174,825)	(220)	-	(842,565)	668,541	3,066,399
Voltz Capital S/A	388	34,388	-	-	-	-	(21,174)	13,602
Unrealized income in subsidiaries <sup>(**)</sup>	(85,681)	-	-	-	-	-	-	(85,681)
Other investments	-	16	-	-	-	-	-	16
<b>Goodwill paid in the acquisition of subsidiaries</b>	<b>144,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,339)</b>	<b>133,651</b>
<b>Total</b>	<b>9,761,932</b>	<b>2,146,596</b>	<b>(166,173)</b>	<b>(852)</b>	<b>(392,896)</b>	<b>(1,789,045)</b>	<b>1,957,519</b>	<b>11,517,081</b>

<sup>(1)</sup> The EGM held January 13, 2021 by Energisa Transmissora de Energia I S/A approved the following resolutions: (i) to document for the record that Energisa S.A. sold of all of its shares in the Company to Energisa Transmissão de Energia S.A. ("ETE"), with the Company becoming a wholly owned subsidiary of ETE and (ii) to approve the change of the Company's name, which is now called "Energisa Amazonas Transmissora de Energia S.A.".

<sup>(\*\*)</sup> Refers to unrealized income in FIDC transactions recorded under other operating income.

<sup>(1)</sup> Transactions amongst partners - determined in the investment in the subsidiaries Alsol Energisa Renováveis, ERO, EAC, EPM and Rede Energia resulting from a loss of R\$ 204,163, denoting: (i) R\$ 6 loss of Alsol due to the equity interest change; (ii) R\$ 31,023 of losses with

the subsidiary ERO due to the equity interest change and capital increase; (iii) R\$ 10,615 gain determined by EAC due to the equity interest change and capital increase; (iv) R\$ 183,735 as loss of EPM dividend receipts; (v) R\$ 14 as the loss at the subsidiary Rede Energia as a result of the percentage changing.

We also determined an equity income credit of R\$ 2,173 for implementing the variable compensation program by awarding shares, called the Long-term Incentive (ILP), recognized directly in equity by the subsidiaries, and R\$ 35,817 was recorded in relation to the Tax Incentive Reserve - reinvestment at the subsidiaries.

### Movement in the investments made in the year:

Subsidiaries	Balance as of 12/31/2020	Acquisition/Advance for future capital increase	Gain/Loss on share acquisition <sup>(1)</sup>	Other Comprehensive Income	Transfer	Dividends and interest on equity <sup>(2)</sup>	Share of profit (loss) of equity-accounted investees	Balance as of 12/31/2021
<b>Electricity Distribution</b>	<b>3,099,432</b>	<b>345</b>	<b>1,467</b>	<b>47,204</b>	-	<b>(868,963)</b>	<b>900,209</b>	<b>3,421,260</b>
Energisa Minas Gerais (EMG)	285,566	-	286	1,527	-	(89,744)	63,893	261,528
Energisa Sergipe (ESE)	485,639	-	368	20,837	-	(210,678)	296,381	592,547
Energisa Paraíba (EPB)	1,121,949	-	1,260	24,537	-	(500,075)	444,228	1,091,899
Energisa Borborema (EBO)	158,357	-	306	(102)	-	(51,868)	61,331	168,024
Energisa Nova Friburgo (ENF)	93,501	-	25	17	-	(16,598)	11,420	88,365
Energisa Acre (EAC)	954,420	-	323	586	-	-	263,568	1,218,897
Energisa Rondônia (ERO)	-	345	(1,101)	(198)	-	-	(240,612)	-
<b>Electricity Generation</b>	<b>52,979</b>	<b>88,655</b>	<b>71</b>	<b>36</b>	-	-	<b>1,193</b>	<b>142,934</b>
Parque Eólico Sobradinho	4,912	455	-	8	-	-	(480)	4,895
Energisa Geração Usina Maurício	6,293	-	-	-	-	-	184	6,477
Energisa Geração Solar Coremas	319	180	-	-	-	-	(14)	485
Energisa Geração Eólica Boa Esperança	1	37	-	-	-	-	(38)	-
Energisa Geração Eólica Mandacaru	1	37	-	-	-	-	(38)	-
Energisa Geração Eólica Alecrim	1	38	-	-	-	-	(39)	-
Energisa Geração Eólica Umbuzeiro - Muquim	1	37	-	-	-	-	(38)	-
Energisa Geração Central Solar Rio do Peixe I S/A	1,319	16,394	-	-	-	-	(507)	17,206
Energisa Geração Central Solar Rio do Peixe II S/A	135	17,659	-	-	-	-	(521)	17,273
Alsol Energias Renováveis S.A.	39,997	53,818	71	28	-	-	2,684	96,598
<b>Transmissora de Energia Elétrica</b>	<b>24</b>	-	-	-	<b>(19)</b>	-	<b>(5)</b>	<b>-</b>
Energisa Transmissora de Energia I S/A <sup>(*)</sup>	8	-	-	-	(8)	-	-	-
Energisa Transmissora de Energia II S/A	8	-	-	-	(6)	-	(2)	-
Energisa Transmissora de Energia III S/A	8	-	-	-	(5)	-	(3)	-
<b>Electricity Trading</b>	<b>27,020</b>	-	<b>(30)</b>	<b>12</b>	-	-	<b>(21,472)</b>	<b>5,530</b>
Energisa Comercializadora de Energia Ltda.	27,020	-	(30)	12	-	-	(21,472)	5,530
<b>Rendering of Services</b>	<b>138,668</b>	<b>1,519</b>	<b>(48)</b>	<b>888</b>	-	<b>(1,206)</b>	<b>(12,422)</b>	<b>127,399</b>
Energisa Soluções S/A	134,841	-	(48)	823	-	-	(12,954)	122,662
Energisa Serviços Aéreos de Aeroinspeção	529	1,519	-	68	-	-	(645)	1,471
Energisa Planejamento e Corretagem de Seguros Ltda.	3,298	-	-	(3)	-	(1,206)	1,177	3,266
<b>Holding companies and other companies</b>	<b>5,661,292</b>	<b>77,436</b>	<b>(67,072)</b>	<b>68,240</b>	<b>(803)</b>	<b>(1,686,806)</b>	<b>1,867,532</b>	<b>5,919,819</b>
Dinâmica Direitos Creditórios	1,859	-	-	-	-	-	(96)	1,763
Denerge - Desenvolvimento Energético S.A.	2,234,053	-	(12,075)	42,878	-	(1,374,976)	1,004,192	1,894,073
Rede Energia Participações S/A	-	30,783	(23,679)	110	-	(2,503)	1,883	6,594
Energisa Transmissora de Energia S/A	523,866	27,123	128	3	-	(45,134)	181,228	687,214
Energisa Participações Minoritárias S/A	2,901,514	-	(31,441)	25,250	-	(264,194)	784,339	3,415,468
Voltz Capital S/A	-	19,530	(5)	(1)	(803)	-	(18,333)	388
Unrealized income in subsidiaries <sup>(**)</sup>	-	-	-	-	-	-	(85,681)	(85,681)
<b>Goodwill paid in the acquisition of subsidiaries</b>	<b>160,108</b>	-	-	-	-	-	<b>(15,118)</b>	<b>144,990</b>
<b>Total</b>	<b>9,139,523</b>	<b>167,955</b>	<b>(65,612)</b>	<b>116,380</b>	<b>(822)</b>	<b>(2,556,975)</b>	<b>2,719,917</b>	<b>9,761,932</b>

<sup>(\*)</sup> The EGM held January 13, 2021 by Energisa Transmissora de Energia I S/A approved the following resolutions: (i) to document for the record that Energisa S.A. disposed of all of its shares in the Company to Energisa Transmissão de Energia S.A. ("ETE"), with the Company

becoming a wholly owned subsidiary of ETE and (ii) to approve the change of the Company's name, which is now called "Energisa Amazonas Transmissora de Energia S.A.".

(\*) Refers to unrealized income in FIDC transactions recorded under other operating income.

(1) Transactions amongst partners - determined in the investment in the subsidiaries Denerge, Energisa Participações Minoritárias, Alsol Energisa Renováveis, Rede Energia and Voltz Capital S.A, resulting from losses of R\$ 70,976, this denotes: (i) R\$ 32,348 loss of Energisa Participações Minoritárias consists of the R\$ 255,851 loss on the distribution of dividends on preferred shares, R\$ 93,680 of the loss due to the equity interest change, R\$ 330,895 capital increase gain and R\$ 13,712 loss on capital increase costs; (ii) R\$ 2 of losses from the subsidiary Alsol Energisa Renováveis due to changing the percentage rate; (iii) R\$ 13,475 loss determined by Denerge, consisting of equity income from the parent company Rede Energia and EMT's dividends paid out on preferred shares; (iv) R\$ 23,683 in losses on shares purchased in Rede Energia; and (v) R\$ 1,463 at ERO in losses arising from changes in ownership interests; (vi) R\$ 5 in losses arising Voltz from changes in ownership interests.

We also determined an equity income credit of R\$ 5,364 for implementing the variable compensation program by awarding shares, called the Long-term Incentive (ILP), recognized directly in equity by the subsidiaries.

(2) Includes interest on equity of R\$ 1,313 and R\$ 436 of Energisa Minas Gerais and Energisa Nova Friburgo respectively.

## • Other investment information:

### Appreciation of intangible assets

The Company recognized amortization of intangible assets in the period ended September 30, 2022, which is recorded in profit or loss under amortization and depreciation and income tax and social contribution originate as follows:

	EMT	EMS	ERO	EAC	Total	
					09/30/2022	12/31/2021
Amortization in the period/year	(47,900)	(53,556)	(96,298)	(47,143)	(244,897)	(326,531)
IR and CSSL	16,286	18,209	32,741	16,029	83,265	111,020
Amortization net of taxes	<b>(31,614)</b>	<b>(35,347)</b>	<b>(63,557)</b>	<b>(31,114)</b>	<b>(161,632)</b>	<b>(215,511)</b>

### Indirect interests:

The Company holds indirect interests in the electricity distribution and transmission companies and service companies, directly controlled by Rede Energia Participações S/A and Energisa Transmissora de Energia, which in turn controls Gemini Energy as follows:

09/30/2022						
Indirect subsidiaries	% indirect	Assets	Liabilities	Equity	Profit or loss for the period	
<b>Electricity Distribution (direct control by Rede Energia Participações S.A.)</b>						
Energisa Tocantins	72.54	3,301,449	2,190,476	1,110,973	203,647	
Energisa Mato Grosso		12,087,88				
	87.52	5	8,451,319	3,636,566	931,782	
Energisa Mato Grosso do Sul	94.57	6,063,299	4,772,438	1,290,861	398,617	
Energisa Sul-Sudeste - Distribuidora de Energia S/A	93.91	2,859,769	2,255,585	604,184	100,877	
<b>Services (direct control by Rede Energia Participações S.A.)</b>						
Multi Energisa Serviços S/A	94.62	30,757	15,009	15,748	6,851	
QMRA Participações S.A.	94.62	2,926	422	2,504	98	
Rede Power do Brasil S.A.	94.62	522,765	32,668	490,097	146,467	
Companhia Técnica de Comercialização de Energia	94.62	5,073	215,575	(210,502)	(7,822)	
<b>Electricity transmission and services (direct control by Gemini Energy S/A, controlled by Energisa Transmissora de Energia S/A.)</b>						
Linhas de Macapá Transmissora de Energia S/A	85.04	1,910,928	1,403,108	507,820	22,599	
Linhas de Xingu Transmissora de Energia S/A	83.34	1,851,845	1,381,919	469,926	35,178	
Linhas de Taubaté Transmissora de Energia S/A	100	794,606	679,555	115,050	45,548	
Linhas de Itacaiúnas Transmissora de Energia S/A	100	330	782	(452)	(220)	
Plena Operação e Manutenção de Transmissoras de Energia Ltda	100	4,151	10,342	(6,192)	(5,148)	

12/31/2021					
Indirect subsidiaries	% indirect	Assets	Liabilities	Equity	Profit or loss for the year
<b>Electricity Distribution (direct control by Rede Energia Participações S.A.)</b>					
Energisa Tocantins	72.55	3,227,111	2,222,169	1,004,942	246,462
Energisa Mato Grosso	87.53	11,717,676	8,558,436	3,159,240	1,101,093
Energisa Mato Grosso do Sul	94.55	5,639,039	4,388,641	1,250,398	554,177
Energisa Sul-Sudeste - Distribuidora de Energia S/A	93.91	2,981,499	2,366,397	615,102	165,623
Multi Energisa Serviços S/A	94.62	27,628	12,112	15,516	8,825
QMRA Participações S.A.	94.62	2,791	386	2,405	43
Rede Power do Brasil S.A.	94.63	496,461	31,942	464,519	201,027
Companhia Técnica de Comercialização de Energia	94.62	5,714	208,394	(202,680)	154

## 16. Property, plant and equipment

Items of property, plant and equipment are recorded at the historic cost of acquisition or construction, minus accumulated depreciation and impairment, when applicable.

The consolidated property, plant and equipment breaks down as follows by nature:

	Parent company						
	Average depreciation rate (%)	Balances at 12/31/2021	Addition	Transfers <sup>(1)</sup>	Write-offs	Depreciation <sup>(2)</sup>	Balances at 09/30/2022
<b>Property, plant and equipment in service</b>							
<b>Cost:</b>							
Land	-	606	-	-	-	-	606
Buildings and improvements	3.38%	28,065	-	-	-	-	28,065
Plant and equipment	15.26%	45,294	-	9,652	-	-	54,946
Vehicles	14.29%	17,819	-	-	(6,873)	-	10,946
Furniture and fixtures	6.26%	16,697	-	271	-	-	16,968
<b>Total property, plant and equipment in service</b>		<b>108,481</b>	<b>-</b>	<b>9,923</b>	<b>(6,873)</b>	<b>-</b>	<b>111,531</b>
<b>Accumulated depreciation:</b>							
Buildings and improvements		(5,693)	-	-	-	(706)	(6,399)
Plant and equipment		(18,230)	-	-	-	(4,959)	(23,189)
Vehicles		(13,722)	-	-	6,833	(1,050)	(7,939)
Furniture and fixtures		(13,985)	-	-	-	(175)	(14,160)
<b>Total accumulated depreciation</b>		<b>(51,630)</b>	<b>-</b>	<b>-</b>	<b>6,833</b>	<b>(6,890)</b>	<b>(51,687)</b>
Subtotal property, plant and equipment		56,851	-	9,923	(40)	(6,890)	59,844
Property, plant and equipment in progress		13,847	9,541	(7,277)	-	-	16,111
<b>Total of property, plant and equipment</b>		<b>70,698</b>	<b>9,541</b>	<b>2,646</b>	<b>(40)</b>	<b>(6,890)</b>	<b>75,955</b>

<sup>(1)</sup> The amount of R\$ 2,646 denotes reclassifications to intangible assets - software and other.

<sup>(2)</sup> In the period, the Company recorded a PIS and COFINS credit on the depreciation of assets and equipment in the amount of R\$ 988.

	Parent company					
	Average depreciation rate (%)	Balances at 12/31/2020	Addition	Transfers	Depreciation	Balances at 12/31/2021
<b>Property, plant and equipment in service</b>						
<b>Cost:</b>						
Land	-	606	-	-	-	606
Buildings and improvements	3.38%	28,065	-	-	-	28,065
Plant and equipment	14.96%	26,146	-	19,148	-	45,294
Vehicles	14.29%	17,486	-	333	-	17,819
Furniture and fixtures	6.26%	16,483	-	214	-	16,697
<b>Total property, plant and equipment in service</b>		<b>88,786</b>	-	<b>19,695</b>	-	<b>108,481</b>
<b>Accumulated depreciation:</b>						
Buildings and improvements		(4,752)	-	-	(941)	(5,693)
Plant and equipment		(13,924)	-	-	(4,306)	(18,230)
Vehicles		(12,336)	-	-	(1,386)	(13,722)
Furniture and fixtures		(13,730)	-	-	(255)	(13,985)
<b>Total accumulated depreciation</b>		<b>(44,742)</b>	-	-	<b>(6,888)</b>	<b>(51,630)</b>
Subtotal property, plant and equipment		44,044	-	19,695	(6,888)	56,851
Property, plant and equipment in progress		22,120	11,422	(19,695)	-	13,847
<b>Total of property, plant and equipment</b>		<b>66,164</b>	<b>11,422</b>	-	<b>(6,888)</b>	<b>70,698</b>

	Consolidated							
	Average depreciation rate (%)	Balances at 12/31/2021	Business Combination	Addition <sup>(1)</sup>	Transfers <sup>(2)</sup>	Write-offs <sup>(3)</sup>	Depreciation	Balances at 09/30/2022
<b>Property, plant and equipment in service</b>								
<b>Cost:</b>								
Land	-	2,043	-	-	-	-	-	2,043
Reservoirs, Dams and Power Tunnels	2.96%	4,552	-	-	-	-	-	4,552
Buildings and improvements	3.69%	67,324	28	-	25,929	-	-	93,281
Plant and equipment	11.78%	609,697	1,309	21,635	113,009	(6,545)	-	739,105
Vehicles	14.63%	80,149	594	707	1,992	(8,353)	-	75,089
Furniture and fixtures	6.24%	93,407	182	11	2,341	(47)	-	95,894
<b>Total property, plant and equipment in service</b>		<b>857,172</b>	<b>2,113</b>	<b>22,353</b>	<b>143,271</b>	<b>(14,945)</b>	-	<b>1,009,964</b>
<b>Accumulated depreciation:</b>								
Reservoirs, Dams and Power Tunnels		(1,031)	-	-	-	-	(56)	(1,087)
Buildings and improvements		(11,578)	(28)	-	-	-	(1,824)	(13,430)
Plant and equipment		(243,868)	(564)	(836)	(20)	49	(30,844)	(276,083)
Vehicles		(57,741)	(492)	-	-	8,233	(5,134)	(55,134)
Furniture and fixtures		(64,475)	(69)	-	20	45	(2,286)	(66,765)
<b>Total accumulated depreciation</b>		<b>(378,693)</b>	<b>(1,153)</b>	<b>(836)</b>	-	<b>8,327</b>	<b>(40,144)</b>	<b>(412,499)</b>
<b>Subtotal property, plant and equipment</b>		<b>478,479</b>	<b>960</b>	<b>21,517</b>	<b>143,271</b>	<b>(6,618)</b>	<b>(40,144)</b>	<b>597,465</b>
Property, plant and equipment in progress		239,039	705	796,172	(144,378)	(53)	-	891,485
<b>Total of Property, plant and equipment</b>		<b>717,518</b>	<b>1,665</b>	<b>817,689</b>	<b>(1,107)</b>	<b>(6,671)</b>	<b>(40,144)</b>	<b>1,488,950</b>

	Consolidated						
	Average depreciation rate (%)	Balances at 12/31/2020	Addition <sup>(1)</sup>	Transfers <sup>(2)</sup>	Write-offs <sup>(3)</sup>	Depreciation	Balances at 12/31/2021
<b>Property, plant and equipment in service</b>							
Cost:							
Land	-	3,962	-	(1,919)	-	-	2,043
Reservoirs, Dams and Power Tunnels	2.96%	4,552	-	-	-	-	4,552
Buildings and improvements	3.71%	67,153	-	171	-	-	67,324
Plant and equipment	11.83%	351,738	26,764	231,331	(136)	-	609,697
Vehicles	14.46%	81,114	-	2,375	(3,340)	-	80,149
Furniture and fixtures	6.29%	91,021	33	2,353	-	-	93,407
<b>Total property, plant and equipment in service</b>		<b>599,540</b>	<b>26,797</b>	<b>234,311</b>	<b>(3,476)</b>	<b>-</b>	<b>857,172</b>
Accumulated depreciation:							
Reservoirs, Dams and Power Tunnels		(956)	-	-	-	(75)	(1,031)
Buildings and improvements		(26,643)	-	16,637	7	(1,579)	(11,578)
Plant and equipment		(194,547)	(47)	(18,905)	56	(30,425)	(243,868)
Vehicles		(54,963)	-	1,979	2,966	(7,723)	(57,741)
Furniture and fixtures		(61,800)	-	408	-	(3,083)	(64,475)
<b>Total accumulated depreciation</b>		<b>(338,909)</b>	<b>(47)</b>	<b>119</b>	<b>3,029</b>	<b>(42,885)</b>	<b>(378,693)</b>
Subtotal property, plant and equipment		260,631	26,750	234,430	(447)	(42,885)	478,479
Property, plant and equipment in progress		157,009	317,343	(235,313)	-	-	239,039
<b>Total of Property, plant and equipment</b>		<b>417,640</b>	<b>344,093</b>	<b>(883)</b>	<b>(447)</b>	<b>(42,885)</b>	<b>717,518</b>

(1) R\$ 20,115 of the R\$ 817,689 (R\$ 344,093 as of December 31, 2021) consists of amounts relating to assets acquired by the direct subsidiary Vision in February 2022 (R\$ 7,077 to the asset acquired by the direct subsidiary ALSOL on December 31, 2021), R\$ 415,994, R\$ 162,103 and R\$ 142,741 to the investments in the period of the direct subsidiaries ALSOL, RIO PEIXE I and II and R\$ 76,739 to investments other subsidiaries made in the period.

(2) Of the R\$ 1,107, R\$ 597 (R\$ 883 as of December 31, 2021) consists of reclassifications to the contractual asset - infrastructure under construction and R\$ 510 denotes the transfer from intangible assets - software and other.

(3) The amount of R\$ 6,671 (R\$ 447 as of December 31, 2021), denotes write-offs in the year, initially recorded in Deactivation orders - ODD and at the end of the process the amounts are transferred to profit or loss for the period in other operating income (expenses).

## 17. Intangible assets

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Intangible assets - concession agreement	-	-	14,156,325	14,023,772
Concession right	-	-	244,479	279,493
Right-of-use	342	396	42,513	49,393
Intangible assets - software and other	68,955	71,499	348,400	290,821
<b>Total</b>	<b>69,297</b>	<b>71,895</b>	<b>14,791,717</b>	<b>14,643,479</b>

## 17.1 Intangible assets - concession agreement - Consolidated

	Average amortization rate (%)	Balances at 12/31/2021	Transfers <sup>(1)</sup>	Write-offs <sup>(2)</sup>	Amortization <sup>(3)</sup>	Balances at 09/30/2022
<b>Intangible assets</b>						
In service:	4.11%	30,487,524	1,651,999	(235,734)	-	31,903,789
Accumulated amortization		(13,299,700)	(46,269)	166,481	(1,115,042)	(14,294,530)
<b>Total Intangible Assets</b>		<b>17,187,824</b>	<b>1,605,730</b>	<b>(69,253)</b>	<b>(1,115,042)</b>	<b>17,609,259</b>
<b>(-) Obligations Subject to the Concession In Service</b>						
Cost	3.83%	6,308,853	521,424	-	-	6,830,277
Accumulated amortization		(3,144,801)	(116)	-	(232,426)	(3,377,343)
<b>Total obligations linked to the Concession</b>		<b>3,164,052</b>	<b>521,308</b>	<b>-</b>	<b>(232,426)</b>	<b>3,452,934</b>
<b>Total Intangible assets - concession agreement <sup>(4)</sup></b>		<b>14,023,772</b>	<b>1,084,422</b>	<b>(69,253)</b>	<b>(882,616)</b>	<b>14,156,325</b>

<sup>(1)</sup> The amount of R\$ 1,084,422 (R\$ 1,079,755 as of December 31, 2021) denotes transfers of contractual assets - Infrastructure under construction;

<sup>(2)</sup> The amount of R\$ 69,253 (R\$ 84,472 as of December 31, 2021) denotes write-offs in the year, initially recorded in Deactivation orders - ODD and at the end of the process the amounts are transferred to profit or loss for the year in other operating income (expenses).

<sup>(3)</sup> In the financial year the subsidiaries recorded PIS and COFINS credits on the amortization of assets and equipment in the amount of R\$ 29,970 (R\$ 38,059 as of December 31, 2021), which does not include the amount of R\$ 19,224 (R\$ 5,387 as of December 31, 2021) as the depreciation expense on the provision for grid incorporation.

<sup>(4)</sup> Includes R\$ 5,736,441 (R\$ 5,940,703 as of December 31, 2021) of asset appreciation determined in the business combination during acquisitions of the subsidiaries EMT, EMS, ERO and EAC.

	Average amortization rate (%)	Balances at 12/31/2020	Transfers <sup>(1)</sup>	Write-offs <sup>(2)</sup>	Amortization <sup>(3)</sup>	Balances at 12/31/2021
<b>Intangible assets</b>						
In service:	4.11%	29,190,203	1,550,141	(252,820)	-	30,487,524
Accumulated amortization		(12,045,256)	(5,835)	168,154	(1,416,763)	(13,299,700)
<b>Total Intangible Assets</b>		<b>17,144,947</b>	<b>1,544,306</b>	<b>(84,666)</b>	<b>(1,416,763)</b>	<b>17,187,824</b>
<b>(-) Obligations Subject to the Concession In Service</b>						
Cost	3.81%	5,844,484	464,563	(194)	-	6,308,853
Accumulated amortization		(2,870,815)	(12)	-	(273,974)	(3,144,801)
<b>Total obligations linked to the Concession</b>		<b>2,973,669</b>	<b>464,551</b>	<b>(194)</b>	<b>(273,974)</b>	<b>3,164,052</b>
<b>Total Intangible assets - concession agreement</b>		<b>14,171,278</b>	<b>1,079,755</b>	<b>(84,472)</b>	<b>(1,142,789)</b>	<b>14,023,772</b>

The assets used by the subsidiaries in their operations are tied to public energy distribution services, and may not be removed, sold, transferred or pledged under mortgage guarantee without the prior, express consent of the Regulatory Authority. ANEEL Normative Resolution 691/2015 issued December 08, 2015 regulates the freeing up of the public electricity service concessions' infrastructure, awarding preliminary authorization for the release for the purpose of disposal. It also determines the proceedings of the disposal be deposited into a specific bank account and the funds reinvested into the concession's assets.

Amortization of intangible assets reflects the way by which the future benefits from using the assets are expected to be consumed by the Company or limited to the concession term based on the economic benefits generated annually. The consumption of these assets is related to the estimated useful life of each item comprising the set of tangible assets contained in the distribution infrastructure. The average weighted amortization rate used is 10.63% (10.19% as of December 31, 2021) .

## Obligations linked to the concession:

The balance of intangible assets and concession financial asset is reduced by obligations linked to the concession, consisting of:

Obligations linked to the concession:	09/30/2022	12/31/2021
Consumer contributions <sup>(1)</sup>	2,597,309	2,509,124
Participation of the Government, States and Municipalities <sup>(2)</sup>	5,479,614	5,215,602
Government Subsidy - RGR funds <sup>(3)</sup>	301,799	302,599
Reversal reserve <sup>(4)</sup>	6,339	6,913
Revenue from surplus demand and Surplus Reactive Energy	338,858	338,858
(-) Accumulated amortization	(3,391,747)	(3,158,406)
<b>Total</b>	<b>5,332,172</b>	<b>5,214,690</b>
Allocation:		
Concession financial asset	1,248,406	1,137,636
Contractual asset - infrastructure under construction and intangible assets in progress	630,832	913,002
Intangible assets - concession agreement	3,452,934	3,164,052
<b>Total</b>	<b>5,332,172</b>	<b>5,214,690</b>

<sup>(1)</sup> Consumer contributions refer to third-party participation in construction work to supply electricity to areas not embraced by the electricity concession operators' expansion projects, and amounts invested in energy efficiency programs and Research and Development - R&D, whose results reverted to assets intended for property, plant and equipment in service.

<sup>(2)</sup> Government subsidies (funds from the Energy Development Account - CDE) and state government funds are allocated to the Light for All program. The balance includes the effect of returning LPT Tranche 4 of the subsidiary EAC in December/2019; funds from the Fuel Consumption Account - CCC involving subrogation of the right of use due to the implementation of electricity projects that lower the CCC expenditure.

<sup>(3)</sup> Concession indemnity - property, plant and equipment in progress - this item relates to receivables to be paid out of the Global Reversal Reserve - RGR pursuant to MME Ordinance 484 (January 26, 2021). These receivables correspond to the non-depreciated value of distribution assets recorded under Property, Plant and Equipment in Progress in valuations of the complete regulatory asset base, as approved by the power sector regulator in SFF/ANEEL Technical No. 219/2020 and 220/2020-SFF/ANEEL (note 13).

<sup>(4)</sup> The reversal reserve, constituted up until December 31, 1971, represents the amount of proceeds deriving from the reversal fund, which have been invested in the Company's expansion project, charged interest of 5 % per annum paid monthly.

## 17.2 Concession right - consolidated

	Consolidated	
	09/30/2022	12/31/2021
Recognized by subsidiaries <sup>(1)</sup>	538,012	538,012
Recognized by parent company <sup>(2)</sup>	298,589	298,589
Acquisition of interest <sup>(3)</sup>	96,843	102,046
Accumulated amortization	(688,965)	(659,154)
<b>Subtotal</b>	<b>244,479</b>	<b>279,493</b>

The change is as follows:

	Consolidated	
	09/30/2022	12/31/2021
Opening balance	279,493	314,013
Acquisition of equity interest	(5,203)	5,221
Amortization in the period/year	(29,811)	(39,741)
<b>Closing balance</b>	<b>244,479</b>	<b>279,493</b>

**(1) Intangible assets recognized by the subsidiary:**

Refers to the concession right incorporated by the subsidiary ESE which is being amortized from April 1998 and will continue to be amortized until the electricity distribution concession ends in December 2027.

The amortization will reduce the income and social contribution taxes by 34%. As of September 30, 2022 the balance to be amortized by the subsidiary is R\$ 110,814 (R\$ 129,281 as of December 31, 2021).

**(2) Intangible assets recognized by parent company:**

Donates the concession rights for equity interests in the subsidiaries EBO, ESE and EPB, in the amount of R\$ 78,958 (R\$ 86,351 as of December 31, 2021). In accordance with IAS 16, since January 01, 2017 the Company has been recording amortization of the concession asset over the remaining period of the respective concession exploration licenses, by the straight-line method.

The Company holds the share control of the specific purpose entity Parque Eólico Sobradinho, located in the municipality Sobradinho - BA, which owns windfarm ventures amounting to R\$ 7,022 (R\$ 7,022 as of December 31, 2021). The amounts paid to acquire the wind farm have been recorded under concession arrangements, to be amortized over 35 years as from start-up.

**(3) Business combinations - Acquisition of equity interest**

- (i) On April 11, 2014 Rede Group formalized the transfer of equity interests assuring the share control of the companies comprising Rede Group to Energisa, pursuant to the Investment and Share Purchase and Sale Commitment and Other Covenants.

The goodwill determined under the acquisition of the Companies stood at R\$ 165,552 recognized in "investment" for the parent company and "intangible assets" in the consolidated statement. The symbolic acquisition price of R\$ 1.00 (one real) was based on the mark-to-market of the equity of the companies acquired. The goodwill determined on the acquisition is primarily due to the fact the PPA calculations did not include the renewal of the electricity distribution concessions introduced by Law 12.783/2013, which despite the issuance of Decree 8.461/2015, which regulated the extension of the electricity distribution concession agreements, suspended by the Federal Audit Court, which meant it was not possible to sign the new concession agreement, and the variance between the average used to determine the price and the best estimate of the equity at fair value at the effective acquisition date.

Capital gains on the greater interest in the capital increases via capital contributions made at the subsidiaries JQMJ, BBPM, Denerge and Rede Energia amounting to R\$ 96,345 was deducted from the goodwill (R\$ 165,552), amounting to R\$ 69,207. Given the sale of the assets of the indirect subsidiary Tangará S/A, R\$ 6,361 was transferred to assets held for sale in May 2015. R\$ 49,157 was amortized in the period ended September 30, 2022 (R\$ 45,203 as of December 31, 2021).

- (ii) Dinâmica Diretos Creditórios - on May 14, 2015 the Company acquired the share control of the subsidiary Dinâmica Diretos Creditórios, recording goodwill of R\$ 4,512 (R\$ 4,512 as of December 31, 2021) and;
- (iii) Alsol Energia Renováveis S.A. - the transfer was formalized to Energisa of 87.01% of the capital of Alsol Energias Renováveis S.A. on June 17, 2019, with goodwill being determined of R\$ 29,467 (R\$ 29,467 as of December 31, 2021).

The amortization of these concession rights and reduction to the income and social contribution taxes has been projected as follows:

Amortization period	Consolidated	Reduction in income and social contribution taxes
2023 and 2024	44,633	10,466
2025 and 2026	74,289	16,745
2027 and 2028	55,484	10,466
2029 and 2030	24,145	-
2031 and 2032	13,572	-
2033 and 2034	5,259	-
2035 onwards	27,097	-
<b>Total</b>	<b>244,479</b>	<b>37,677</b>

### 17.3 Intangible assets - right-of-use

Denotes the right to use properties originated by applying accounting standards CPC 06 (R2), which are amortized over the useful life defined in each contract.

	Parent company			
	Average amortization rate (%)	Balances at 12/31/2021	Amortization	Balances at 09/30/2022
<b>Right-of-use</b>				
Cost	8.75%	823	-	823
Accumulated amortization		(427)	(54)	(481)
<b>Total intangible assets - right-of-use</b>		<b>396</b>	<b>(54)</b>	<b>342</b>

	Parent company						
	Average amortization rate (%)	Balances at 12/31/2020	Addition	Transfers	Low	Amortization	Balances at 12/31/2021
<b>Right-of-use</b>							
Cost	8.26%	1,170	427	27	(801)	-	823
Accumulated amortization		(332)	-	(27)	-	(68)	(427)
<b>Total intangible assets - right-of-use</b>		<b>838</b>	<b>427</b>	<b>-</b>	<b>(801)</b>	<b>(68)</b>	<b>396</b>

	Consolidated						
	Average amortization rate (%)	Balances at 12/31/2021	Business Combination	Addition	Write-off	Amortization	Balances at 09/30/2022
<b>Right-of-use</b>							
Cost	11.64%	97,983	1,705	1,031	(7)	-	100,712
Accumulated amortization		(48,590)	(816)	-	-	(8,793)	(58,199)
<b>Total intangible assets - right-of-use</b>		<b>49,393</b>	<b>889</b>	<b>1,031</b>	<b>(7)</b>	<b>(8,793)</b>	<b>42,513</b>

	Consolidated						
	Average amortization rate (%)	Balances at 12/31/2020	Addition	Transfer	Low	Amortization	Balances at 12/31/2021
<b>Right-of-use</b>							
Cost	17.07%	91,534	25,632	704	(19,887)	-	97,983
Accumulated Amortization		(31,162)	-	(704)	-	(16,724)	(48,590)
<b>Total intangible assets - right-of-use</b>		<b>60,372</b>	<b>25,632</b>	<b>-</b>	<b>(19,887)</b>	<b>(16,724)</b>	<b>49,393</b>

#### 17.4 Intangible assets - software and other

	Parent company					
	Average amortization rate (%)	Balances at 12/31/2021	Additions	Transfers	Amortization	Balances at 09/30/2022
<b>Cost of software and other</b>						
In service	20.00%	67,171	-	17,217	-	84,388
Accumulated amortization		(34,855)	-	-	(8,550)	(43,405)
In Progress		39,183	8,652	(19,863)	-	27,972
<b>Total intangible assets - software and other</b>		<b>71,499</b>	<b>8,652</b>	<b>(2,646)</b>	<b>(8,550)</b>	<b>68,955</b>

	Parent company					
	Average amortization rate (%)	Balances at 12/31/2020	Additions	Transfers	Amortization	Balances at 12/31/2021
<b>Cost of software and other</b>						
In service	20.00%	41,399	-	25,772	-	67,171
Accumulated amortization		(24,484)	-	-	(10,371)	(34,855)
In Progress		28,504	36,451	(25,772)	-	39,183
<b>Total intangible assets - software and other</b>		<b>45,419</b>	<b>36,451</b>	<b>-</b>	<b>(10,371)</b>	<b>71,499</b>

	Consolidated							
	Average amortization rate (%)	Balances at 12/31/2021	Business Combination	Addition	Transfers <sup>(1)</sup>	Write-off	Amortization	Balances at 09/30/2022
<b>Cost of software and other</b>								
In service	20.00%	561,153	2,650	547	93,494	(224)	-	657,620
Accumulated Amortization		(399,281)	(18)	-	-	224	(48,123)	(447,198)
In progress		128,949	-	102,013	(92,984)	-	-	137,978
<b>Total</b>		<b>290,821</b>	<b>2,632</b>	<b>102,560</b>	<b>510</b>	<b>-</b>	<b>(48,123)</b>	<b>348,400</b>

	Consolidated					
	Average amortization rate (%)	Balances at 12/31/2020	Addition	Transfers <sup>(1)</sup>	Amortization	Balances at 12/31/2021
<b>Cost of software and other</b>						
In service	20.00%	487,482	133	73,538	-	561,153
Accumulated Amortization		(341,407)	-	23	(57,897)	(399,281)
In progress		85,109	117,928	(74,088)	-	128,949
<b>Total</b>		<b>231,184</b>	<b>118,061</b>	<b>(527)</b>	<b>(57,897)</b>	<b>290,821</b>

<sup>(1)</sup> The amount of R\$ 510 consists of the transfer to property, plant and equipment and (R\$ 527 as of December 31, 2021) consists of reclassifications to Intangible assets - Infrastructure under construction.

## 18. Trade payables

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Electricity purchases <sup>(1)</sup>	-	-	1,173,826	1,305,241
National Electric System Operator - ONS (1)	-	-	139,372	104,781
Charges for use of electric grid <sup>(1)</sup>	-	-	26,620	35,280
Electric Energy Commercialization Chamber - CCEE <sup>(2)</sup>	-	-	126,422	227,277
Electricity sales to DisCos	-	-	5,623	5,636
Connection charges	-	-	14,265	25,630
Service charges in the system <sup>(3)</sup>	-	-	2,824	605,706
Materials, services and other <sup>(4)</sup>	6,973	6,094	553,573	380,737
<b>Total</b>	<b>6,973</b>	<b>6,094</b>	<b>2,042,525</b>	<b>2,690,288</b>
Current	6,973	6,094	1,921,172	2,573,437
Noncurrent	-	-	121,353	116,851

<sup>(1)</sup> **Purchased electricity** - this denotes the acquisition of electricity from generators, use of the high-voltage grid and use of the distribution system and energy charges, with an average settlement of 25 days.

<sup>(2)</sup> **Electricity Trading Chamber - CCEE** - The CCEE account consists of the two most recent MCP provisions and primarily decreased due to the drop in the PLD (Difference Settlement Price), which approached the floor in the months of August-September/22 compared with November-December/21. In addition to pricing energy settlements in the spot market, the PLD also determines the expenses related to the hydrological risk, which under Law 12.783/2013 are covered by the distribution companies which can pass through these costs to consumers via rate adjustments.

<sup>(3)</sup> **System service charges** - the decrease in the values of System Service Charges is due to decrease resulting from higher out-of-merit-order dispatching of thermal power plants due to energy security reasons. Rainfall in the wet season increased reservoir levels and the better hydrological conditions means there was no need for out-of-merit-order dispatching of thermal power plants.

<sup>(4)</sup> **Materials, services and other** - denote the acquisitions of materials, services and other items required to implement, conserve and maintain the electricity hydraulic and distributed generation, distribution, transmission, trading and other services with an average settlement of 30 days.

## 19. Loans, financing and debt charges

Summary changes in loans, financing and debt charges are as follows:

	Parent company					
	Balances at 12/31/2021	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Mark-to-market of debt	Balances at 09/30/2022
<b>Measured at cost</b>						
<b>Domestic currency</b>						
Floating						
CDI	1,501,823	(34,762)	(19,721)	154,681	-	1,602,021
Funding costs	(6,415)	-	-	1,862	-	(4,553)
<b>Total cost</b>	<b>1,495,408</b>	<b>(34,762)</b>	<b>(19,721)</b>	<b>156,543</b>	<b>-</b>	<b>1,597,468</b>
<b>Fair value measurement</b>						
<b>Foreign currency</b>						
US dollar	279,063	-	(3,253)	(3,757)	-	272,053
Funding costs	(618)	-	-	186	-	(432)
Mark-to-market	(7,343)	-	-	-	(17,361)	(24,704)
<b>Total fair value</b>	<b>271,102</b>	<b>-</b>	<b>(3,253)</b>	<b>(3,571)</b>	<b>(17,361)</b>	<b>246,917</b>
<b>Total</b>	<b>1,766,510</b>	<b>(34,762)</b>	<b>(22,974)</b>	<b>152,972</b>	<b>(17,361)</b>	<b>1,844,385</b>
Current	123,417					381,730
Noncurrent	1,643,093					1,462,655

	Parent company							
	Balances at 12/31/2020	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 12/31/2021
<b>Measured at cost</b>								
<b>Domestic currency</b>								
Floating								
CDI	1,008,331	1,045,000	(581,812)	(48,969)	79,273	-	-	1,501,823
Funding costs	(1,938)	-	-	-	2,639	(7,116)	-	(6,415)
<b>Total cost</b>	<b>1,006,393</b>	<b>1,045,000</b>	<b>(581,812)</b>	<b>(48,969)</b>	<b>81,912</b>	<b>(7,116)</b>	<b>-</b>	<b>1,495,408</b>
<b>Fair value measurement</b>								
<b>Foreign currency</b>								
US dollar	208,910	247,040	(212,108)	(8,634)	43,855	-	-	279,063
Funding costs	-	-	-	-	123	(741)	-	(618)
Mark-to-market	2,178	-	-	-	-	-	(9,521)	(7,343)
<b>Total fair value</b>	<b>211,088</b>	<b>247,040</b>	<b>(212,108)</b>	<b>(8,634)</b>	<b>43,978</b>	<b>(741)</b>	<b>(9,521)</b>	<b>271,102</b>
<b>Total</b>	<b>1,217,481</b>	<b>1,292,040</b>	<b>(793,920)</b>	<b>(57,603)</b>	<b>125,890</b>	<b>(7,857)</b>	<b>(9,521)</b>	<b>1,766,510</b>
Current	817,691							123,417
Noncurrent	399,790							1,643,093

	Consolidated								
	Balances at 12/31/2021	Funding	Business combination	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 09/30/2022
<b>Measured at cost</b>									
<b>Domestic currency</b>									
Fixed	234,994	-	324,928	(17,074)	(10,656)	19,507	-	-	551,699
<b>Floating</b>									
INPC	172,901	12,272	-	(8,618)	(7,084)	16,277	-	-	185,748
IPCA	2,172,223	217,095	-	(77,807)	(101,122)	205,994	-	-	2,416,383
Selic	-	-	3,576	(185)	(250)	256	-	-	3,397
CDI	4,266,993	1,190,000	-	(704,666)	(225,382)	416,762	-	-	4,943,707
TR	945,402	-	-	-	(69,578)	70,290	-	-	946,114
<b>Funding costs</b>	(16,351)	-	-	-	-	4,137	(10,981)	-	(23,195)
Other	14,038	6,951	-	(377)	(755)	1,867	-	-	21,724
<b>Total cost</b>	<b>7,790,200</b>	<b>1,426,318</b>	<b>328,504</b>	<b>(808,727)</b>	<b>(414,827)</b>	<b>735,090</b>	<b>(10,981)</b>	<b>-</b>	<b>9,045,577</b>
<b>Fair value measurement</b>									
<b>Foreign currency</b>									
US dollar	3,190,605	1,357,955	-	(285,656)	(56,535)	23,922	-	-	4,230,291
Euro	787,534	214,015	-	(295,603)	(7,019)	(139,330)	-	-	559,597
<b>Funding costs</b>	(958)	-	-	-	-	526	-	-	(432)
Mark-to-market	(8,176)	-	-	-	-	-	-	(163,138)	(171,314)
<b>Total fair value</b>	<b>3,969,005</b>	<b>1,571,970</b>	<b>-</b>	<b>(581,259)</b>	<b>(63,554)</b>	<b>(114,882)</b>	<b>-</b>	<b>(163,138)</b>	<b>4,618,142</b>
<b>Total</b>	<b>11,759,205</b>	<b>2,998,288</b>	<b>328,504</b>	<b>(1,389,986)</b>	<b>(478,381)</b>	<b>620,208</b>	<b>(10,981)</b>	<b>(163,138)</b>	<b>13,663,719</b>
Current	2,220,051								3,999,856
Noncurrent	9,539,154								9,663,863

	Consolidated								
	Balances at 12/31/2020	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 12/31/2021	
<b>Measured at cost</b>									
<b>Domestic currency</b>									
Fixed	960,315	12,500	(747,475)	(1,964)	11,618	-	-	234,994	
<b>Floating</b>									
TJLP and TLP	1,255	-	(1,251)	(43)	39	-	-	-	
INPC	3,143	176,803	(19,021)	(5,493)	17,469	-	-	172,901	
IPCA	337,230	1,744,590	(15,644)	(84,214)	190,261	-	-	2,172,223	
Selic	486	-	(487)	(9)	10	-	-	-	
CDI	3,939,460	2,066,000	(1,762,745)	(212,629)	236,907	-	-	4,266,993	
TR	936,284	-	-	(72,099)	81,217	-	-	945,402	
Basket of currencies	26	-	(30)	-	4	-	-	-	
<b>Funding costs</b>	(6,172)	-	-	-	4,961	(15,140)	-	(16,351)	
Other	12,163	856	(62)	(867)	1,948	-	-	14,038	
<b>Total cost</b>	<b>6,184,190</b>	<b>4,000,749</b>	<b>(2,546,715)</b>	<b>(377,318)</b>	<b>544,434</b>	<b>(15,140)</b>	<b>-</b>	<b>7,790,200</b>	
<b>Fair value measurement</b>									
<b>Foreign currency</b>									
US dollar	2,754,291	1,907,138	(1,679,962)	(59,406)	268,544	-	-	3,190,605	
Euro	999,402	-	(204,551)	(11,841)	4,524	-	-	787,534	
<b>Funding costs</b>	(1,096)	-	-	-	879	(741)	-	(958)	
Mark-to-market	26,365	-	-	-	-	-	(34,541)	(8,176)	
<b>Total fair value</b>	<b>3,778,962</b>	<b>1,907,138</b>	<b>(1,884,513)</b>	<b>(71,247)</b>	<b>273,947</b>	<b>(741)</b>	<b>(34,541)</b>	<b>3,969,005</b>	
<b>Total</b>	<b>9,963,152</b>	<b>5,907,887</b>	<b>(4,431,228)</b>	<b>(448,565)</b>	<b>818,381</b>	<b>(15,881)</b>	<b>(34,541)</b>	<b>11,759,205</b>	
Current	4,049,956							2,220,051	
Noncurrent	5,913,196							9,539,154	

The breakdown of the loans and borrowings portfolio and main contractual conditions are as follows:

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>		Security <sup>(2)</sup>
	09/30/2022	12/31/2021						
<b>Energisa S/A</b>								
FRN Santander - 4130335 <sup>(3)</sup>	24,601	47,295	CDI + 0.89% p.a.	Nov/22	Semiannual as from Nov/21	9.58%	-	
FRN Santander - 4132130 <sup>(3)</sup>	59,544	68,942	CDI + 0.90% p.a.	Nov/24	Semiannual as from Dec/21	9.58%	-	
ESA X BRADESCO - NP 6 <sup>th</sup> Issuance 1 Series 3 <sup>(3)</sup>	79,470	71,748	CDI + 2.30% p.a.	Dec/23	Final	10.63%	-	
ESA X BRADESCO - NP 6 <sup>th</sup> Issuance/ Series 2 <sup>(3)</sup>	157,755	142,425	CDI + 2.30% p.a.	Dec/24	Final	10.63%	-	
ESA X BANCO DA CHINA BRASIL - CCB - L0036-2020 <sup>(3)</sup>	88,500	85,221	CDI + 2.15% p.a.	Dec/23	Final	10.52%	-	
ESA X SANTANDER - CCB - 1035848	155,248	147,454	CDI + 1.70% p.a.	Apr/23	Final	10.18%	-	
ESA X BTG - FIDC <sup>(7)</sup>	236,470	213,428	CDI + 2.35% p.a.	Jan/25	Final	10.67%	-	
Commercial paper 4 <sup>th</sup> issuance <sup>(3)</sup>	800,433	725,310	CDI + 1.80% p.a.	Jul/24	Final	10.26%	-	
Borrowing cost incurred on acquisition	(4,553)	(6,415)						
Total Local Currency	1,597,468	1,495,408						
ESA X ICBC - CCB - ICBCBRPANAMAWK2021001 <sup>(3)</sup>	272,053	279,063	USD + 1.85% p.a.	Jun/24	Final	-1.74%	A	
Borrowing cost incurred on acquisition	(432)	(618)						
Mark-to-market of debt <sup>(4)</sup>	(24,704)	(7,343)	-	-	-	-	-	
Total foreign currency	246,917	271,102						
Total Energisa S/A	1,844,385	1,766,510						
<b>Energisa Sergipe</b>								
INERGUS Portion	14,629	14,038	IPC FIPE + 5.41% p.a.	Jul/44	Monthly from Jan/21	9.67%	A	
INERGUS financing - Migration	73,621	82,549	IPCA+ 5.78% p.a.	Jun/26	Monthly from Jun/21 onwards	8.39%	A	
INERGUS Financing - DB Plan x 2018 DEFICIT	56,509	55,289	INPC + 5.78% p.a.	Dec/36	Monthly from Jan/22 onwards	8.62%	A	
Commercial paper issuance 6 <sup>(3)</sup>	-	160,268	CDI + 0.80% p.a.	Mar/22	Final	9.51%	A	
ESE X BNDES - 20.2.0495-1 TRANCHE A <sup>(3)</sup>	45,463	47,224	IPCA+ 1.83% p.a. + 3.00% p.a.	Oct/27	Monthly from Apr/22	7.69%	A + R	
ESE X BNDES - 20.2.0495-1 TRANCHE B <sup>(3)</sup>	64,647	61,074	IPCA+ 1.83% p.a. + 3.00% p.a.	Dec/34	Monthly from Nov/27	7.69%	A + R	
INERGUS financing - 2020 Debt Acknowledgment	7,095	-	IPC FIPE + 5.16% p.a.	Feb/41	Monthly from Apr/22	9.49%	A	
Borrowing cost incurred on acquisition	(381)	(479)	-	-	-	-	-	
Total Local Currency	261,583	419,963						
Resolution 4131 - Citibank Loan 60874 <sup>(3)</sup>	181,167	-	USD + 1.00% p.a.	Sep/23	Final	-2.37%	A	
Mark-to-market of debt <sup>(4)</sup>	(503)	-	-	-	-	-	-	
Total foreign currency	180,664	-						
Total Energisa Sergipe	442,247	419,963						
<b>Energisa Paraíba</b>								
FUNASA financing	2,367	2,437	INPC + 5.28% p.a.	Dec/29	Monthly from Jan/21	8.25%	A	
CCB Bradesco 24032020 <sup>(3)</sup>	133,052	135,416	CDI + 1.67% p.a.	Mar/23	final	10.16%	A	
EPB X BTG PACTUAL - BNDES 3/20 - TRANCHE A <sup>(3)</sup>	113,195	113,461	IPCA+ 1.83% p.a. + 3.23% p.a.	Feb/31	monthly from Apr/22	7.86%	A + R	
EPB X BTG PACTUAL - BNDES 3/20 - TRANCHE B <sup>(3)</sup>	54,718	51,692	IPCA+ 1.83% p.a. + 3.23% p.a.	Dec/34	monthly from Feb/31	7.86%	A + R	
EPB X ENERGISA PREV - 2020 Migration <sup>(8)</sup>	17,139	17,117	INPC + 5.28% p.a.	Jun/33	Monthly from Jan/21	8.25%	A	
EPB X ENERGISA PREV - 2020 Deficit <sup>(8)</sup>	77,578	77,291	INPC + 5.28% p.a.	Nov/33	Monthly from Jan/21	8.25%	A	
EPBXENERGISA PREV- Deficit 2015 2018 2019 <sup>(8)</sup>	1,688	1,682	INPC + 5.28% p.a.	Nov/33	Monthly from Jan/21	8.25%	A	

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>	Security <sup>(2)</sup>
	09/30/2022	12/31/2021					
EPBXENERGISA PREV- Debt Acknowledgment Contract <sup>(8)</sup>	138	-	INPC + 5.11% p.a.	May/34	Monthly from Apr/22	8.13%	A
Borrowing cost incurred on acquisition	(19)	(21)	-	-	-	-	-
Total Local Currency	399,856	399,075					
Total Energisa Paraiba	399,856	399,075					
<b>Energisa Minas Gerais</b>							
EMG X BTG PACTUAL - BNDES 2/20 <sup>(2)</sup>	75,211	74,001	IPCA+ 1.83% p.a. + 3.23% p.a.	Dec/34	Monthly from Apr/22	7.86%	A + R
EMG X SANTANDER - CCB -1035866	26,767	25,423	CDI + 1.70% p.a.	Apr/23	Final	10.18%	A
EMG 1 <sup>st</sup> Commercial Paper	103,492	-	CDI + 1.55% p.a.	Jul/26	Annual from Jul/25	10.07%	A
Borrowing cost incurred on acquisition	(723)	(10)	-	-	-	-	-
Total Local Currency	204,747	99,414					
EMG X SCOTIABANK - LOAN 4131-17062021	42,941	44,123	USD + 1.52% p.a.	Jun/24	Final	-1.98%	A
EMG X BAML - LOAN 4131-28012021	99,054	102,234	USD + 1.83% p.a.	Feb/24	Final	-1.75%	A
EMG X BAML - LOAN 4131-09122021	38,138	39,373	USD + 2.19% p.a.	Jun/24	Final	-1.48%	A
Mark-to-market of debt <sup>(4)</sup>	(12,376)	(1,116)	-	-	-	-	-
Total foreign currency	167,757	184,614					
Total Energisa Minas Gerais	372,504	284,028					
<b>Energisa Nova Friburgo</b>							
FRN 4131519 <sup>(3)</sup>	5,229	10,087	CDI + 0.80% p.a.	Nov/22	Semiannual as from Nov/21	9.51%	A
CCB Safra 001660057	20,848	20,058	CDI + 1.80% p.a.	Jun/23	Final	10.26%	A
Borrowing cost incurred on acquisition	(38)	(77)	-	-	-	-	0
Total Local Currency	26,039	30,068					
BAML - LOAN 20052022	33,037	-	USD + 3.98% p.a.	May/25	Final	-0.15%	A
Mark-to-market of debt <sup>(4)</sup>	(1,308)	-	-	-	-	-	-
Total foreign currency	31,729	-					
Total Energisa Nova Friburgo	57,768	30,068					
<b>Energisa Borborema</b>							
Floating Interest Note - Santander <sup>(3)</sup>	5,229	10,088	CDI + 0.80% p.a.	Nov/22	Semiannual as from Nov/21	9.51%	A
Safra CCB 001660031	20,848	20,059	CDI + 1.80% p.a.	Jun/23	Final	10.26%	A
Borrowing cost incurred on acquisition	(38)	(77)	-	-	-	-	-
Total Local Currency	26,039	30,070					
EBO X SCOTIABANK - LOAN 4131 -17062021 <sup>(3)</sup>	42,941	44,123	USD + 1.52% p.a.	Jun/24	Final	-1.98%	A
Mark-to-market of debt <sup>(4)</sup>	(3,639)	(915)	-	-	-	-	-
Total foreign currency	39,302	43,208					
Total Energisa Borborema	65,341	73,278					
<b>Energisa Mato Grosso</b>							
FIDC Energisa Group IV - Series 1	354,047	353,756	TR + 7.00% p.a.	Oct/34	Monthly from Nov/29	6.33%	R
FIDC Energisa Group IV - Series 2	394,402	443,566	CDI + 0.70% p.a.	Apr/31	Monthly from May/21	9.43%	R
Commercial Paper 2 <sup>nd</sup> Issuance <sup>(3)</sup>	-	320,270	CDI + 0.80% p.a.	Mar/22	Final	9.51%	A
Santander FRN 4133870 <sup>(3)</sup>	64,571	194,743	CDI + 0.95% p.a.	Feb/23	Semiannual as from Feb/22	9.62%	A
EMT X BNDES - 20.2.0494-1 TRANCHE A <sup>(3)</sup>	140,156	145,584	IPCA+ 1.83% p.a. + 3.00% p.a.	Oct/27	Monthly from Apr/22	7.69%	A + R
EMT X BNDES - 20.2.0494-1 TRANCHE B <sup>(3)</sup>	199,297	188,279	IPCA+ 1.83% p.a. + 3.00% p.a.	Dec/34	Monthly from Nov/27	7.69%	A + R
EMT X ENERGISA PREV - 2020 Migration <sup>(8)</sup>	1,957	2,019	INPC + 5.47% p.a.	Oct/29	Monthly from Jan/21	8.40%	A

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) (1)	Security (2)
	09/30/2022	12/31/2021					
EMT X ENERGISA PREV - 2017 Deficit (8)	6,722	6,779	INPC + 5.46% p.a.	Dec/31	Monthly from Jan/21	8.39%	A
EMT X ENERGISA PREV - Deficit 2015 to 2019 (8)	171	170	INPC + 5.45% p.a.	Nov/33	Monthly from Jan/21	8.38%	A
EMT X ENERGISA PREV - 2020 Debt Acknowledgment (8)	2,411	-	INPC + 5.17% p.a.	Feb/38	Monthly from Apr/22	8.17%	A
EMT X ENERGISA PREV - 2020 Debt Acknowledgment (8)	856	-	INPC + 5.01% p.a.	Feb/35	Monthly from Apr/22	8.05%	A
Borrowing cost incurred on acquisition	(1,152)	(1,417)					
Total Local Currency	1,163,438	1,653,749					
Merrill Lynch Loan 09022022 (3)	131,896	-	EURO + 1.48% p.a.	Feb/25	Final	-15.19%	A
Citibank Loan - 4131 (3)	-	40,068	Libor + 1.70% p.a.	Jun/22	Annual from Jun/21	-0.37%	A
Citibank EDC Loan - 4131 (3)	-	40,065	Libor + 1.80% p.a.	Jun/22	Annual from Jun/21	-0.29%	A
EMT X SCOTIABANK - LOAN 4131 - 11062021 (3)	127,212	130,840	USD + 1.21% p.a.	Jun/24	Final	-2.22%	A
J P MORGAN Loan (3)	316,862	-	USD + 3.04% p.a.	Mar/24	Final	-0.85%	A
Merrill Lynch Loan (3)	56,502	67,509	EURO + 0.69% p.a.	Dec/22	Final	-15.79%	A
Scotiabank Loan (3)	267,764	274,583	USD + 2.20% p.a.	Dec/22	Monthly from Dec/22	-1.48%	A
Citibank Loan 56416 (3)	63,037	64,793	Libor + 0.60% p.a.	Feb/23	Final	-1.19%	A
Citibank Loan 60976 (3)	111,529	-	USD + 1.00% p.a.	Mar/24	Final	-2.37%	A
Santander Loan ccb1044407 (3)	95,899	-	USD + 2.68% p.a.	Feb/23	Final	-1.12%	A
Merrill Lynch Loan 25082021 (3)	248,427	256,476	USD + 1.70% p.a.	Sep/23	Final	-1.85%	A
Citibank Loan 59606 (3)	108,555	111,759	Libor + 1.18% p.a.	Aug/23	Final	-0.76%	A
Borrowing cost incurred on acquisition	-	(109)					
Mark-to-market of debt (4)	(53,153)	1,071					
Total foreign currency	1,474,530	987,055					
Total Energisa Mato Grosso	2,637,968	2,640,804					
<b>Energisa Mato Grosso do Sul</b>							
FIDC Energisa Group IV - Series 1	292,024	291,785	TR + 7.00% p.a.	Oct/34	Monthly from Nov/29	6.33%	R
FIDC Energisa Group IV - Series 2	179,973	202,403	CDI + 0.70% p.a.	Apr/31	Monthly from May/21	9.43%	R
Commercial Paper (3)	83,056	75,735	CDI + 0.95% p.a.	Mar/23	Final	9.62%	A
CCB Safra 001660014	83,393	80,230	CDI + 1.80% p.a.	Jun/23	Final	10.26%	A
EMS X BNDES 20.2.0493-1 TRANCHE A (3)	114,418	118,850	IPCA+ 1.83% p.a. + 3.00% p.a.	Oct/27	Monthly from Apr/22	7.69%	A + R
EMS X BNDES 20.2.0493-1 TRANCHE B (3)	162,700	153,706	IPCA+ 1.83% p.a. + 3.00% p.a.	Dec/34	Monthly from Nov/27	7.69%	A + R
EMS X ENERGISA PREV - 2020 Migration (8)	-	547	INPC + 5.00% p.a.	Apr/29	Monthly from Jan/21	13.89%	A
Commercial Paper 3rd Issuance (3)	57,153	51,809	CDI + 1.75% p.a.	Jul/24	Final	10.22%	A
EMS X SANTANDER CCB 1038715	153,893	155,185	CDI + 1.60% p.a.	Jul/23	Final	10.11%	A
EMS X ENERGISA PREV - 2022 Debt Acknowledgment (8)	41	-	INPC + 5.17% p.a.	Feb/38	Monthly from Apr/22	8.17%	A
EMS - 1st Commercial paper series 1	206,573	-	CDI + 1.40% p.a.	Jul/25	Final	9.96%	A
EMS - 1st Commercial paper series 2	206,643	-	CDI + 1.55% p.a.	Jul/26	Annual from Jul/25	10.07%	A
Borrowing cost incurred on acquisition	(3,967)	(1,496)					
Total Local Currency	1,535,900	1,128,754					
Loan Citi - 4131 (3)	-	40,346	Libor + 1.70% p.a.	May/22	Annual from May/21	-0.37%	A
Loan Citi EDC - 4131 (3)	-	40,337	Libor + 1.80% p.a.	May/22	Annual from May/21	-0.29%	A

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>	Security <sup>(2)</sup>
	09/30/2022	12/31/2021					
EMS X BAML - LOAN 4131 - 16032022 <sup>(3)</sup>	59,863	-	EURO + 1.60% p.a.	Mar/25	Final	-15.10%	A
Resolution 4131 - Bank of America ML <sup>(3)</sup>	-	71,635	EURO + 0.99% p.a.	May/22	Final	-15.56%	A
EMS X BAML - LOAN 4131 - 28012021 <sup>(3)</sup>	83,402	86,080	USD + 1.83% p.a.	Feb/24	Final	-1.75%	A
Loan Citi - 59382 <sup>(3)</sup>	147,498	151,383	Libor + 1.16% p.a.	Jul/24	Final	-0.77%	A
Loan Citi - 60975 <sup>(3)</sup>	167,294	-	USD + 1.00% p.a.	Mar/24	Final	-2.37%	A
Borrowing cost incurred on acquisition	-	(92)	-	-	-	-	-
Mark-to-market of debt <sup>(4)</sup>	(12,019)	(1,508)	-	-	-	-	-
Total foreign currency	446,038	388,181					
Total Energisa Mato Grosso do Sul	1,981,938	1,516,935					
<b>Energisa Tocantins</b>							
Light for All I - Eletrobrás	-	1,073	FIXED + 6.00% p.a.	Apr/22	Monthly from Dec/15	3.73%	R
ETO X BNDES - 20.2.0496-1	183,026	180,080	IPCA+ 1.83% p.a. + 3.00% p.a.	Dec/34	Monthly from Apr/22	7.69%	A + R
ETO X ENERGISA PREV - 2020 Migration <sup>(8)</sup>	1,265	1,297	INPC + 4.96% p.a.	Jun/30	Monthly from Jan/21	8.02%	A
ETO X ENERGISA PREV - 2017 Deficit <sup>(8)</sup>	16	16	INPC + 5.45% p.a.	Nov/33	Monthly from Jan/21	8.38%	A
ETO X ENERGISA PREV- 2017 2018 2019 Deficit <sup>(8)</sup>	51	53	INPC + 4.75% p.a.	Aug/29	Monthly from Jan/21	7.86%	A
ETO X ENERGISA PREV - 2020 Deficit <sup>(8)</sup>	404	-	INPC + 4.75% p.a.	Feb/36	Monthly from Apr/22	7.86%	A
ETO X ENERGISA PREV - 2020 Deficit <sup>(8)</sup>	3,118	-	INPC + 5.17% p.a.	Feb/38	Monthly from Apr/22	8.17%	A
ETO - 1 <sup>st</sup> Commercial paper issuance	100,628	-	CDI + 1.55% p.a.	Sep/25	Final	10.07%	A
Borrowing cost incurred on acquisition	(703)	(791)	-	-	-	-	-
Total Local Currency	287,805	181,728					
Loan Citi - 4131 <sup>(3)</sup>	-	31,326	Libor + 1.70% p.a.	May/22	Annual from May/21	-0.37%	A
Loan Citi EDC - 4131 <sup>(3)</sup>	-	31,317	Libor + 1.80% p.a.	May/22	Annual from May/21	-0.29%	A
ETO X BAML - LOAN 4131 - 28012021 <sup>(3)</sup>	83,402	86,080	USD + 1.83% p.a.	Feb/24	Final	-1.75%	A
Borrowing cost incurred on acquisition	-	(87)	-	-	-	-	-
Mark-to-market of debt <sup>(4)</sup>	(5,003)	(16)	-	-	-	-	-
Total foreign currency	78,399	148,620					
Total Energisa Tocantins	366,204	330,348					
<b>Energisa Sul Sudeste</b>							
ESS X BNDES - 20.2.0497-1 <sup>(3)</sup>	140,902	138,636	IPCA+ 2.10% p.a. + 3.00% p.a.	Dec/34	Monthly from Apr/22	7.89%	A + R
ESS X ENERGISA PREV- 2020 Migration <sup>(8)</sup>	7,528	7,731	INPC + 4.91% p.a.	Apr/30	Monthly from Jan/21	7.98%	A
ESS X ENERGISA PREV - 2017 deficit <sup>(8)</sup>	73	73	INPC + 5.45% p.a.	Nov/33	Monthly from Jan/21	8.38%	A
ESS X ENERGISA PREV- 2017 2018 2019 Deficit <sup>(8)</sup>	386	400	INPC + 4.75% p.a.	Aug/29	Monthly from Jan/21	7.86%	A
ESS- COMMERCIAL PAPER 3 <sup>rd</sup> ISSUANCE SERIES 1 <sup>(3)</sup>	-	9,255	CDI + 0.00% p.a.	Aug/22	Final	8.91%	A
ESS - COMMERCIAL PAPER 3 <sup>rd</sup> ISSUANCE SERIES 2 <sup>(3)</sup>	10,792	9,801	CDI + 1.50% p.a.	Aug/23	Final	10.03%	A
ESS - COMMERCIAL PAPER 3 <sup>rd</sup> ISSUANCE SERIES 3 <sup>(3)</sup>	103,594	94,079	CDI + 1.50% p.a.	Aug/24	Final	10.03%	A
ESS X ENERGISA PREV - 2020 Debt Acknowledgment <sup>(8)</sup>	4,667	-	INPC + 4.75% p.a.	Feb/36	Monthly from Apr/22	7.86%	A
ESS X ENERGISA PREV - 2020 Debt Acknowledgment <sup>(8)</sup>	663	-	INPC + 5.17% p.a.	Feb/38	Monthly from Apr/22	8.17%	A
ESS - 1 <sup>st</sup> COMMERCIAL PAPER ISSUANCE	155,239	-	CDI + 1.55% p.a.	Jul/26	Annual from Jul/25	10.07%	A
Borrowing cost incurred on acquisition	(1,878)	(997)	-	-	-	-	-
Total Local Currency	421,966	258,978					

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>	Security <sup>(2)</sup>
	09/30/2022	12/31/2021					
Loan Citi - 4131 <sup>(3)</sup>	-	19,143	Libor + 1.70% p.a.	Jun/22	Annual from Jun/21	-0.37%	A
Loan Citi EDC - 4131 <sup>(3)</sup>	-	19,147	Libor + 1.80% p.a.	Jun/22	Annual from Jun/21	-0.29%	0
Merrill Lynch Loan <sup>(3)</sup>	-	154,544	EURO + 0.87% p.a.	Jun/22	Final	-15.65%	A
Scotiabank Loan <sup>(3)</sup>	66,941	68,646	USD + 2.20% p.a.	Dec/22	Final	-1.48%	A
Merrill Lynch Loan <sup>(3)</sup>	141,370	168,909	EURO + 0.73% p.a.	Jan/23	Final	-15.76%	A
Scotiabank Loan - 14122021 <sup>(3)</sup>	134,096	137,599	USD + 1.98% p.a.	Dec/24	Final	-1.64%	A
Borrowing cost incurred on acquisition	-	(52)					
Mark-to-market of debt <sup>(4)</sup>	(14,026)	200	-	-	-	-	-
Total foreign currency	328,381	568,136					
Total Energisa Sul Sudeste	750,347	827,114					
<b>Energisa Rondônia</b>							
CCEE - Eletrobrás <sup>(6)</sup>	136,262	131,366	FIXED + 5.00% p.a.	Oct/48	Monthly from Jan/24	3.73%	R
FRN 4131614 <sup>(3)</sup>	37,050	42,887	CDI + 0.90% p.a.	Nov/24	Semiannual as from Dec/21	9.58%	A
ERO X BTG PACTUAL - BNDES 4/200 <sup>(3)</sup>	213,560	210,125	IPCA+ 1.83% p.a. + 3.23% p.a.	Dec/34	Monthly from Apr/22	7.86%	A + R
ERO X SANTANDER - CCB - 1035862	48,180	45,762	CDI + 1.70% p.a.	Apr/23	Final	10.18%	A
ERO X SANTANDER - CCB -	107,643	108,033	CDI + 1.60% p.a.	Jul/23	Final	10.11%	A
ERO X SANTANDER - FRN - CCB1043148 <sup>(3)</sup>	151,318	137,171	CDI + 1.70% p.a.	Jun/23	Final	10.18%	A
Total Local Currency	694,013	675,344					
Scotiabank Loan <sup>(3)</sup>	66,941	68,646	USD + 2.20% p.a.	Dec/22	Final	1.48%	A
Citibank Loan 56545 <sup>(3)</sup>	74,263	76,420	Libor + 0.60% p.a.	Feb/23	Final	1.19%	A
Citibank Loan 56737 <sup>(3)</sup>	156,948	161,875	Libor + 0.75% p.a.	Mar/23	Final	1.08%	A
Citibank Loan 59105 <sup>(3)</sup>	206,427	210,515	Libor + 1.24% p.a.	May/24	Final	0.71%	0.00%
BBM Loan 57177 <sup>(3)</sup>	53,134	-	USD + 2.51% p.a.	Mar/23	Final	1.24%	A
Mark-to-market of debt <sup>(4)</sup>	(4,711)	2,757					
Total foreign currency	553,002	520,213					
Total Energisa Rondônia	1,247,015	1,195,557					
<b>Energisa Acre</b>							
CCEE - Eletrobrás <sup>(6)</sup>	64,791	62,463	FIXED + 5.00% p.a.	Dec/48	Monthly from Jan/24	3.73%	R
EAC X BTG PACTUAL - BNDES 1/20	106,692	104,980	IPCA+ 1.83% p.a. + 3.23% p.a.	Dec/34	Monthly from Apr/22	7.86%	A + R
EAC X SANTANDER - CCB 1035864	107,067	101,691	CDI + 1.70% p.a.	Apr/23	Final	10.18%	A
EAC - COMMERCIAL PAPER 1 <sup>st</sup> ISSUANCE SERIES 2 <sup>(3)</sup>	-	13,251	CDI + 1.81% p.a.	Jul/22	Final	10.26%	A
EAC - COMMERCIAL PAPER 1 <sup>st</sup> ISSUANCE SERIES 4 <sup>(3)</sup>	14,825	13,433	CDI + 1.81% p.a.	Jul/23	Final	10.26%	A
EAC - COMMERCIAL PAPER 1 <sup>st</sup> ISSUANCE SERIES 1 <sup>(3)</sup>	-	11,729	CDI + 1.81% p.a.	Jan/22	Final	10.26%	A
EAC - COMMERCIAL PAPER 1 <sup>st</sup> ISSUANCE SERIES 3 <sup>(3)</sup>	14,928	13,526	CDI + 1.81% p.a.	Jan/23	Final	10.26%	A
EAC - COMMERCIAL PAPER 1 <sup>st</sup> ISSUANCE SERIES 5 <sup>(3)</sup>	14,327	12,981	CDI + 1.81% p.a.	Jan/24	Final	10.26%	A
EAC - COMMERCIAL PAPER 1 <sup>st</sup> ISSUANCE SERIES 6 <sup>(3)</sup>	271,754	246,231	CDI + 1.81% p.a.	Jul/24	Final	10.26%	A
EAC - China Construction Bank CCB no. 1303950	93,334	-	CDI + 1.50% p.a.	Jun/26	Final	10.03%	A

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>	Security <sup>(2)</sup>
	09/30/2022	12/31/2021					
Borrowing cost incurred on acquisition	(4,252)	(635)					
Total Local Currency	683,466	579,650					
Merrill Lynch Loan <sup>(3)</sup>			EURO + 1.40% p.a.	Dec/23	Monthly from Dec/20	- 15.2 5%	A + R
Mark-to-market of debt <sup>(4)</sup>	169,966	324,937					
Total foreign currency	(3,462)	1,038					
Total Energisa Acre	166,504	325,975					
Total Energisa Acre	849,970	905,625					
<b>Energisa Soluções</b>							
ESOL X BBM - LOAN AGREEMENT N° 56735	19,111	19,724	USD + 1.74% p.a.	Feb/24	Annual from Feb/23	- 1.82 %	A
ESOL X BBM - LOAN AGREEMENT N° 56890	26,802	27,670	USD + 1.77% p.a.	Jun/24	Annual from Jun/23	- 1.80 %	A
ESOL X BBM - LOAN AGREEMENT N° 57335	21,306	-	USD + 3.95% p.a.	Aug/23	Final	- 0.17 %	A
Mark-to-market of debt <sup>(4)</sup>	(2,915)	(952)					
Total foreign currency	64,304	46,442					
Total Energisa Soluções	64,304	46,442					
<b>Energisa Transmissão</b>							
1 <sup>st</sup> Commercial Paper	365,885	-	CDI + 1.45% p.a.	Jun/25	Final	10.00%	A
Borrowing cost incurred on acquisition	(961)	-					
Total Local Currency	364,924	-					
ETE X CITIBANK LOAN 56417 <sup>(3)</sup>	170,201	174,942	Libor + 0.60% p.a.	Feb/23	Final	-1.19%	A
Mark-to-market of debt <sup>(4)</sup>	(1,547)	(626)					
Total foreign currency	168,654	174,316					
Total Energisa Transmissão	533,578	174,316					
<b>Energisa Pará I</b>							
BASA - CCB 048-19/0002-0 <sup>(5)</sup>	193,723	196,132	IPCA+ 1.89% p.a.	Apr/40	Monthly from May/24	5.50%	A + R + S
Borrowing cost incurred on acquisition	(1,137)	(1,233)					
Total Local Currency	192,586	194,899					
Total Energisa Pará I	192,586	194,899					
<b>Energisa Pará II</b>							
BASA - CCB 128-20/0050-8 <sup>(5)</sup>	185,439	187,777	IPCA+ 1.68% p.a.	Jul/40	Monthly from Aug/24	5.35%	A + R + S
Borrowing cost incurred on acquisition	(1,423)	(1,483)					
Total Local Currency	184,016	186,294					
Total Energisa Pará II	184,016	186,294					
<b>Energisa Comercializadora</b>							
XP Comercializadora LP01-2024	59,543	50,004	IPCA	Jan/25	Monthly from Feb/24	4.09%	0
Total Local Currency	59,543	50,004					
ECOM X BBM - LOAN AGREEMENT No. 56889	42,866	44,254	USD + 1.76% p.a.	Jun/24	Annual from Jun/23	-1.80%	A
ECOM X BBM LOAN AGREEMENT no. 56339	-	33,945	USD + 3.63% p.a.	Sep/22	Final	-2.70%	F
ECOM X BBM LOAN AGREEMENT no. 57339	31,887	-	USD + 4.06% p.a.	Aug/23	Final	-0.09%	A
Mark-to-market of debt <sup>(4)</sup>	(2,616)	(1,026)					
Total foreign currency	72,137	77,173					
Total Energisa Comercializadora	131,680	127,177					
<b>Energisa Rio Peixe I</b>							
SCOTIABANK - LOAN 4131 - 20102021 <sup>(3)</sup>	113,709	116,855	USD + 1.47% p.a.	Apr/23	Final	-2.02%	A
Mark-to-market of debt <sup>(4)</sup>	(3,401)	130					
Total foreign currency	110,308	116,985					

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>	Security <sup>(2)</sup>
	09/30/2022	12/31/2021					
Total Energisa Rio Peixe I	110,308	116,985					
Energisa Rio Peixe II							
SCOTIABANK - LOAN 4131 - 20102021 <sup>(3)</sup>	113,709	116,855	USD + 1.47% p.a.	Apr/23	Final	-5.04%	A
Mark-to-market of debt <sup>(4)</sup>	(3,401)	130					
Total foreign currency	110,308	116,985					
Total Energisa Rio Peixe II	110,308	116,985					
Energisa Tocantins Transmissora							
BASA - CCB 128-21/0008-1 <sup>(5)</sup>	138,684	55,348	IPCA+ 2.46% p.a.	May/41	Monthly from Oct/24	5.93%	AVAL + RECEIVABLES + GUARANTEE
BNDES - 21.02.0247-1 <sup>(5)</sup>	137,819	-	IPCA+ 3.03% p.a. + 1.81% p.a.	May/41	Monthly from Oct/24	7.70%	R
Borrowing cost incurred on acquisition	(1,813)	(1,048)					
Total Local Currency	274,690	54,300					
Total Energisa Tocantins Transmissora	274,690	54,300					
Alsol							
BNDES - 21.9.0069 -2 TRANCHE A	12,620	12,550	FIXED + 4.55% p.a.	Oct/37	Monthly from Nov/22	3.39%	A + R
BNDES - 21.9.0069-2 TRANCHE B	13,569	12,721	IPCA+ 3.28% p.a. + 3.51% p.a.	Oct/37	Monthly from Nov/22	9.14%	A + R
Borrowing cost incurred on acquisition	(157)	(172)					
Total Local Currency	26,032	25,099					
SCOTIABANK - LOAN 4131 - 02022022 <sup>(3)</sup>	401,738	-	USD + 1.89% p.a.	Feb/24	Final	-1.71%	A
Mark-to-market of debt <sup>(4)</sup>	(22,530)	-					
Total foreign currency	379,208	-					
Total ALSOL	405,240	25,099					
Rede Energia S.A.							
"RJ" Creditors - Bicbanco	7,372	6,932	1.0% p.a. (Fixed)	Nov/35	Final	0.75%	R
"RJ" Creditors - BNB	16,244	15,277	1.0% p.a. (Fixed)	Nov/35	Final	0.75%	R
Total Local Currency	23,616	22,209					
Total Rede Energia S.A.	23,616	22,209					
Denerge							
FI-FGTS (Restructured)	300,043	299,861	TR + 4.00% p.a.	Nov/35	Final	2.99%	-
Total Local Currency	300,043	299,861					
Total Denerge	300,043	299,861					
Cia Téc.de Comercialização de Energia							
"RJ" Creditors - BMG	-	5,333	1.0% p.a. (Fixed)	Nov/35	Final	0.75%	-
Total Local Currency	-	5,333					
Total Cia Téc.de Comerc.de Energia	-	5,333					
Spe Vision							
Spe Vision -CCb BDMG no. 287851/20	3,397	-	Selic + 5.00% p.a.	Apr/30	Monthly from Jun/22 onwards	9.15%	A
Total Local Currency	3,397	-					
Total SPE VISION	3,397	-					
LXTE XINGU							
LXTE X BASA - CCB 007-10/0061-5	147,507	-	8.5% p.a.	Oct/31	Monthly from Mar/15	6.31%	SG
Total Local Currency	147,507	-					
Total LXTE XINGU	147,507	-					

Company / Operation	Total		Charges Annual Charges	Maturity	Amortization of principal	(Effective interest rate) <sup>(1)</sup>	Security <sup>(2)</sup>
	09/30/2022	12/31/2021					
LMTE MACAPÁ							
LMTE X BASA - CCB 007-10/0062-3	166,903	-	8.5% p.a.	Oct/33	Monthly from Apr/23	6.31%	SG
Total Local Currency	166,903	-					
Total LMTE MACAPÁ	166,903	-					
In local currency	9,045,577	7,790,200					
In foreign currency	4,618,142	3,969,005					
Energisa Consolidated	13,663,719	11,759,205					

(1) The effective interest rates represent the changes in the period ended September 30, 2022. The effects of hedge accounting are not being taken into account for foreign-currency debt, demonstrated in note 32 - Financial instruments and risk management;

(2) A=Endorsement of Energisa S/A, F=Guarantee, R=Receivables, S=Surety;

(3) Covenants terms - the contract has covenants which in general require the maintenance of certain financial indexes at certain levels. These guarantees are structured based on benchmarks established by Energisa S/A., with the ones listed below:

Covenants	Index Required	Enforceability
Net Debt / Adjusted Ebitda <sup>(*)</sup>	<b>Not exceeding:</b> 4.0x through maturity For the loan via FRN between Energisa S.A. and Santander, maturing in Nov/22 and the loan via FRN between Energisa S.A. and Santander maturing in Nov/24.	Quarterly and Annual
Net Debt / Adjusted Ebitda <sup>(*)</sup>	<b>Not exceeding:</b> 4.25x through maturity For the 6 <sup>th</sup> issuance of Commercial Papers of Energisa S/A maturing in Dec/24, 7 <sup>th</sup> issuance of Commercial Papers of Energisa S/A maturing in Jul/24, loan via CCB between Bank of China and Energisa S/A, maturing in Dec/23, and the loan via CCB between ICBC and Energisa S/A maturing in Jun/24.	Quarterly and Annual

(\*) EBITDA + Interest on energy bills.

Failure to maintain these levels could result in early maturity of the debts (see note 32). These requirements were being performed as of September 30, 2022.

(4) The operations are being measured at fair value through profit and loss, according to the fair value hedge accounting or designated as fair value options (see note 32).

(5) In July 2019, June 2020 and June 2021 the subsidiaries Energisa Pará Transmissora de Energia I S/A (EPA I) e a Energisa Pará Transmissora II S/A (EPA II) and Energisa Tocantins Transmissora de Energia S/A (ETT) took out financing from Banco da Amazônia, and Energisa Tocantins Transmissora de Energia S/A (ETT) from BNDES, whose financial index has to comply with the following covenants limit:

Debt service coverage ratio (ICSD), equal to or greater than 1.3%, determined annually, after 12 (twelve) months of principal payment until the end of the contract.

(6) In accordance with Law no. 14.120 of March 01, 2021, R\$ 728,404 was written off from the balance of financing at the Electric Trading Chamber - CCEE, with R\$ 560,949 for Energisa Rondônia and R\$ 167,455 for Energisa Acre.

(7) The value of the loan with the bank BTG Pactual is related to the shareholder agreement that provides a put option against Energisa to acquire the shares from the bank in the initial amount of R\$ 200,000 restated annually at the rate of CDI + 2.35%, which can be exercised following the nonperformance of certain obligations set out in the regulations of the shareholders agreement or at any time as from year four of the agreement.

(8) The Contract signed with Energisaprev - Fundação Energisa de Previdência, as a result of migrating from the defined-benefit plan to the defined-contribution plan, took place in the years 2021 and 2020.

Amendments have been made to the pension plans under PREVIC Resolution 31/2020. As a result, the plan sponsor has been required to make certain reclassifications between the post-employment benefits and loans, financing and debt service charges line items. Other contracts aim to cover pension plan deficits.

## Guarantees:

To guarantee payment of the installments, the subsidiaries maintain short-term investments of R\$ 154,360 (R\$ 88,575 as of December 31, 2021), recorded under "short-term investments in money market and secured funds" in the consolidated noncurrent assets.

The foreign-currency financing contracts are subject to a currency swap and financial derivative instruments (see note 32).

The Company and its subsidiaries usually allocate interest payments on financing to the cash flow statement.

The main indicators used to restate the loans and financing presented the following percentage variations and effective rates in the period/year:

Currency/indicators	09/30/2022	12/31/2021
USD x R\$	-3.12%	7.39%
TJLP	4.94%	4.38%
SELIC	8.98%	4.38%
CDI	8.91%	4.42%
IPCA	4.09%	10.06%
IGP-M	6.61%	16.78%
LIBOR	1.48%	0.16%
UMBNB	0.10%	0.11%
TR	1.12%	0.05%
IPC-FIPE	5.64%	9.74%
Euro	-16.30%	-0.89%
INPC	4.32%	-0.89%
SOFR	0.80%	0.00%

The financing classified in noncurrent liabilities are scheduled as follows:

	Parent company	Consolidated
2023	162,746	270,213
2024	1,099,909	3,494,938
2025	200,000	1,908,782
2026	-	622,810
2026 onwards	-	3,367,120
<b>Total</b>	<b>1,462,655</b>	<b>9,663,863</b>

## 20. Debentures

Changes in debentures are as follows:

	Parent company						
	Balances at 12/31/2021	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Balances at 09/30/2022
<b>Measured at cost - floating</b>							
CDI	1,867,295	250,000	-	(121,702)	200,722	-	2,196,315
IPCA	2,587,665	500,000	(755,123)	(123,060)	236,261	-	2,445,743
Funding costs	(12,557)	-	-	-	2,563	(5,219)	(15,213)
<b>Total cost</b>	<b>4,442,403</b>	<b>750,000</b>	<b>(755,123)</b>	<b>(244,762)</b>	<b>439,546</b>	<b>(5,219)</b>	<b>4,626,845</b>
Current	1,144,143						695,016
Noncurrent	3,298,260						3,931,829

	Parent company						
	Balances at 12/31/2020	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Balances at 12/31/2021
<b>Measured at cost - floating</b>							
CDI	1,309,695	1,000,000	(472,314)	(48,168)	78,082	-	1,867,295
IPCA	2,466,139	330,000	(447,716)	(157,925)	397,167	-	2,587,665
<b>Funding costs</b>	(3,996)	-	-	-	1,894	(10,455)	(12,557)
<b>Total cost</b>	<b>3,771,838</b>	<b>1,330,000</b>	<b>(920,030)</b>	<b>(206,093)</b>	<b>477,143</b>	<b>(10,455)</b>	<b>4,442,403</b>
Current	968,050						1,144,143
Noncurrent	2,803,788						3,298,260

	Consolidated								
	Balances at 12/31/2021	Funding <sup>(1)</sup>	Business combination	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 09/30/2022
<b>Measured at cost - floating</b>									
<b>Fixed</b>	66,469	-	-	-	(3,339)	7,547	-	-	70,677
<b>Floating</b>									
CDI	6,389,312	1,080,000	-	(506,260)	(508,320)	647,977	-	-	7,102,707
IPCA	5,226,470	972,000	673,958	(755,614)	(226,689)	489,972	-	-	6,380,098
TJLP	-	-	1,072,695	-	-	28,405	-	-	1,101,100
<b>Funding costs</b>	(92,069)	-	(50,638)	-	-	20,877	(34,515)	-	(156,345)
Mark-to-market	3,986	-	-	-	-	-	-	(136,731)	(132,744)
<b>Total cost</b>	<b>11,594,168</b>	<b>2,052,000</b>	<b>1,696,015</b>	<b>(1,261,874)</b>	<b>(738,348)</b>	<b>1,194,778</b>	<b>(34,515)</b>	<b>(136,731)</b>	<b>14,365,493</b>
Current	1,863,714								3,279,999
Noncurrent	9,730,454								11,085,494

<sup>(1)</sup> Debentures issued by the subsidiaries in the period, as follows:

Company	Funding	Date	Series	Issuance no.	Effective interest rate
ESE	68,000	01/15/2022	Single	11 <sup>th</sup>	8.36%
EPB	63,000	01/15/2022	Single	11 <sup>th</sup>	8.57%
ESS	81,000	01/15/2022	Single	7 <sup>th</sup>	8.63%
ESA	309,383	04/15/2022	1 <sup>st</sup>	16 <sup>th</sup>	9.60%
ESA	190,617	04/15/2022	2 <sup>nd</sup>	16 <sup>th</sup>	8.76%
ESA	250,000	04/15/2022	3 <sup>rd</sup>	16 <sup>th</sup>	10.03%
EMT	164,437	04/15/2022	1 <sup>st</sup>	15 <sup>th</sup>	8.67%
EMT	95,563	04/15/2022	2 <sup>nd</sup>	15 <sup>th</sup>	8.76%
ETE	500,000	06/01/2022	Single	4 <sup>th</sup>	9.85%
ESS	120,000	08/22/2022	Single	8 <sup>th</sup>	10.11%
EMS	150,000	08/22/2022	Single	17 <sup>th</sup>	10.11%
EMG	60,000	08/22/2022	Single	14 <sup>th</sup>	10.11%
<b>Total</b>	<b>2,052,000</b>				

	Consolidated							
	Balances at 12/31/2020	Funding <sup>(1)</sup>	Principal payment	Interest payment	Charges, monetary and exchange restatement and costs	Costs appropriated	Mark-to-market of debt	Balances at 12/31/2021
<b>Measured at cost - floating</b>								
<b>Fixed</b>	60,606	-	-	(3,339)	9,202	-	-	66,469
<b>Floating</b>								
CDI	5,839,183	1,730,000	(1,261,496)	(264,753)	346,378	-	-	6,389,312
IPCA	4,224,232	1,000,000	(447,716)	(246,665)	696,619	-	-	5,226,470
<b>Funding costs</b>	(70,649)	-	-	-	18,745	(40,165)	-	(92,069)
Mark-to-market	323,445	-	-	-	-	-	(319,459)	3,986
<b>Total cost</b>	<b>10,376,817</b>	<b>2,730,000</b>	<b>(1,709,212)</b>	<b>(514,757)</b>	<b>1,070,944</b>	<b>(40,165)</b>	<b>(319,459)</b>	<b>11,594,168</b>
Current	1,780,414							1,863,714
Noncurrent	8,596,403							9,730,454

(1) The Company and its subsidiaries made the following debenture issuances over the course of 2021:

Company	Funding	Date	Series	Issuance no.	Effective interest rate
ESA	330,000	10/29/2021	1 <sup>st</sup>	15 <sup>th</sup>	16.15%
ESA	700,000	10/29/2021	2 <sup>nd</sup>	15 <sup>th</sup>	6.06%
ESA	300,000	10/29/2021	3 <sup>rd</sup>	15 <sup>th</sup>	6.22%
ETE	300,000	03/05/2021	Single	3 <sup>rd</sup>	6.22%
ALSOL	130,000	03/15/2021	Single	2 <sup>nd</sup>	6.67%
ERO	300,000	06/18/2021	Single	5 <sup>th</sup>	6.32%
EMS	320,000	10/29/2021	Single	16 <sup>th</sup>	16.15%
EMT	350,000	10/29/2021	Single	14 <sup>th</sup>	16.15%
<b>Total</b>	<b>2,730,000</b>				

The breakdown of debenture balances and main contractual conditions are as follows:

Operations	Total		Emissions	No. Securities Issued / free float	Yields	Maturity	Amortization of principal	Effective interest rate	Security (1)
	09/30/2022	12/31/2021							
<b>ENERGISA S/A</b>									
Debentures 7 <sup>th</sup> Issuance / Series 3 (2)	-	242,170	08/15/2015	166667 / 166667	IPCA+ 8.75% p.a.	Aug/22	Final	10.58%	F
Debentures 7 <sup>th</sup> Issuance / Series 6	-	243,424	08/15/2015	166667 / 166667	IPCA+ 10.25% p.a.	Aug/22	Final	11.68%	F
Debentures 8 <sup>th</sup> Issuance / Series 1	-	257,231	06/15/2017	197598 / 197598	IPCA+ 5.60% p.a.	Jun/22	Final	8.26%	R
Debentures 8 <sup>th</sup> Issuance / Series 2	237,846	230,942	06/15/2017	177348 / 177348	IPCA+ 5.66% p.a.	Jun/24	Final	8.31%	R
Debentures 9 <sup>th</sup> Issuance / Series 1	84,392	78,187	10/15/2017	7126 / 7126	IPCA+ 4.49% p.a.	Oct/22	Final	7.44%	R
Debentures 9 <sup>th</sup> Issuance / Series 2	15,761	14,578	10/15/2017	1328 / 1328	IPCA+ 4.71% p.a.	Oct/24	Final	7.60%	R
Debentures 9 <sup>th</sup> Issuance Series 3	29,439	27,153	10/15/2017	2472 / 2472	IPCA+ 5.11% p.a.	Oct/27	Final	7.90%	R
Debentures 9 <sup>th</sup> Issuance / Series 4	280,703	256,090	10/15/2017	87074 / 87074	107,750% CDI	Oct/22	Annual from Oct/20	9.60%	R
Debentures 11 <sup>th</sup> Issuance	626,633	606,925	04/15/2019	500000 / 500000	IPCA+ 4.62% p.a.	Apr/26	Final	7.54%	SG
Debentures 13 <sup>th</sup> Issuance	585,078	594,758	08/25/2020	576396 / 576396	CDI + 2.30% p.a.	Aug/25	Annual from Aug/23	10.63%	SG
Debentures 14 <sup>th</sup> Issuance / Series 1	66,085	62,623	10/15/2020	55000 / 55000	IPCA+ 4.23% p.a.	Oct/27	Final	7.25%	SG
Debentures 14 <sup>th</sup> Issuance / Series 2	511,205	484,149	10/15/2020	425000 / 425000	IPCA+ 4.47% p.a.	Oct/30	Annual from Oct/28	7.43%	SG
Debentures 15 <sup>th</sup> Issuance Series 1	361,526	340,283	10/15/2021	330000 / 330000	IPCA+ 6.09% p.a.	Oct/31	Annual from Oct/29	8.62%	SG
Debentures 15 <sup>th</sup> Issuance Series 2	746,186	711,456	10/15/2021	700000 / 700000	CDI + 1.64% p.a.	Oct/26	Final	10.14%	SG
Debentures 15 <sup>th</sup> Issuance Series 3	320,026	304,991	10/15/2021	300000 / 300000	CDI + 1.80% p.a.	Oct/28	Final	10.26%	SG
Debentures 16 <sup>th</sup> Issuance Series 1	317,283	-	04/15/2022	309,383 / 309,383	IPCA+ 6.16% p.a.	Apr/29	Annual from Apr/27	8.67%	SG
Debentures 16 <sup>th</sup> Issuance Series 2	195,573	-	04/15/2022	190,617 / 190,617	IPCA+ 6.28% p.a.	Apr/32	Annual from Apr/30	8.76%	SG
Debentures 16 <sup>th</sup> Issuance Series 3	264,322	-	04/15/2022	250,000 / 250,000	CDI + 1.50% p.a.	Apr/27	Final	10.03%	SG
Borrowing costs	(15,213)	(12,557)	-	-	-	-	-	-	-
<b>Total ENERGISA S A</b>	<b>4,626,845</b>	<b>4,442,403</b>							
<b>ENERGISA SERGIPE</b>									
6 <sup>th</sup> Issuance	81,690	79,192	09/15/2018	65000 / 65000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
7 <sup>th</sup> Issuance	52,099	50,283	06/10/2019	50000 / 50000	CDI + 0.73% p.a.	Jun/24	Final	9.46%	A
Debentures 8 <sup>th</sup> Issuance	279,993	282,916	02/15/2020	275000 / 275000	CDI + 0.95% p.a.	Feb/23	Final	9.62%	A
Debentures 11 <sup>th</sup> Issuance	71,356	-	01/15/2022	68,000 / 68,000	IPCA+ 5.74% p.a.	Jul/27	Final	8.36%	A
Borrowing costs	(2,249)	(1,014)	-	-	-	-	-	-	-
<b>Total ENERGISA SERGIPE</b>	<b>482,889</b>	<b>411,377</b>							
<b>ENERGISA PARAÍBA</b>									
Debentures 5 <sup>th</sup> Issuance	169,663	164,476	09/15/2018	135000 / 135000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
Debentures 6 <sup>th</sup> Issuance / Series 1	75,022	72,408	06/10/2019	72000 / 72000	CDI + 0.73% p.a.	Jun/24	Final	9.46%	A
Debentures 6 <sup>th</sup> Issuance / Series 2	50,030	48,275	06/10/2019	48000 / 48000	CDI + 0.83% p.a.	Jun/26	Final	9.53%	A
Debentures 7 <sup>th</sup> issuance	61,089	61,727	02/15/2020	60000 / 60000	CDI + 0.95% p.a.	Feb/23	Final	9.62%	A

Operations	Total		Emissions	No. Securities Issued / free float	Yields	Maturity	Amortization of principal	Effective interest rate	Security <sup>(1)</sup>
	09/30/2022	12/31/2021							
Debentures 8 <sup>th</sup> Issuance	149,146	151,614	08/25/2020	146933 / 146933	CDI + 2.30% p.a.	Aug/25	Annual from Aug/23	10.63%	A
Debentures 11 <sup>th</sup> Issuance	66,147	-	01/15/2022	63,000 / 63,000	IPCA+ 6.01% p.a.	Jan/30	Annual from Jan/29	8.57%	A
Borrowing costs	(3,523)	(1,386)							
<b>Total ENERGISA PARAÍBA</b>	<b>567,574</b>	<b>497,114</b>							
<b>REDE ENERGIA</b>									
4 <sup>th</sup> Issuance	70,677	66,469	12/22/2009	370,000 / 0	1% p.a.	Nov / 35	Final	1.00%	SG
<b>Total REDE ENERGIA</b>	<b>70,677</b>	<b>66,469</b>							
<b>ENERGISA MATO GROSSO DO SUL</b>									
Debentures 8 <sup>th</sup> Issuance	-	102,263	09/15/2017	30000 / 30000	107,500% CDI	Sep/22	Annual from Sep/20	9.58%	A
Debentures 11 <sup>th</sup> Issuance	194,798	188,843	09/15/2018	155000 / 155000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
Debentures 12 <sup>th</sup> Issuance	114,618	110,623	06/10/2019	110000 / 110000	CDI + 0.73% p.a.	Jun/24	Final	9.46%	A
Debentures 13 <sup>th</sup> Issuance	-	19,339	01/22/2020	7500 / 7500	CDI + 0.70% p.a.	Jan/22	Semiannual as from Jul/20	9.43%	A
Debentures 14 <sup>th</sup> Issuance	141,572	143,914	08/25/2020	139471 / 139471	CDI + 2.30% p.a.	Aug/25	Annual from Aug/23	10.63%	A
Debentures 16 <sup>th</sup> Issuance	350,570	329,970	10/15/2021	320,000 / 320,000	IPCA+ 6.09% p.a.	Oct/31	Annual from Oct/29	8.62%	A
Debentures 17 <sup>th</sup> Issuance	152,329	-	08/22/2022	150,000 / 150,000	CDI + 1.60% p.a.	Aug/27	Annual from Aug/26	10.11%	A
Borrowing costs	(11,525)	(1,567)							
<b>Total ENERGISA MATO GROSSO DO SUL</b>	<b>942,362</b>	<b>893,385</b>							
<b>ENERGISA MATO GROSSO</b>									
Debentures 9 <sup>th</sup> Issuance	483,854	469,059	09/15/2018	385000 / 385000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
Debentures 10 <sup>th</sup> Issuance Series 1	122,432	118,164	06/10/2019	117500 / 117500	CDI + 0.73% p.a.	Jun/24	Final	9.46%	A
Debentures 10 <sup>th</sup> Issuance Series 2	33,898	32,689	06/10/2019	32500 / 32500	CDI + 1.05% p.a.	Jun/29	Annual from Jun/27	9.70%	A
Debentures 11 <sup>th</sup> Issuance	132,360	133,742	02/15/2020	130000 / 130000	CDI + 0.95% p.a.	Feb/23	Final	9.62%	A
Debentures 12 <sup>th</sup> Issuance	387,098	393,503	08/25/2020	381354 / 381354	CDI + 2.30% p.a.	Aug/25	Annual from Aug/23	10.63%	A
Debentures 13 <sup>th</sup> Issuance / Series 1	72,212	68,431	10/15/2020	60100 / 60100	IPCA+ 4.23% p.a.	Oct/27	Final	7.25%	A
Debentures 13 <sup>th</sup> Issuance / Series 2	84,078	79,628	10/15/2020	69900 / 69900	IPCA+ 4.47% p.a.	Oct/30	Annual from Oct/28	7.43%	A
Debentures 14 <sup>th</sup> Issuance	383,436	360,906	10/15/2021	350000 / 350000	IPCA+ 6.09% p.a.	Oct/31	Annual from Oct/29	8.62%	A
Debentures 15 <sup>th</sup> Issuance Series 1	168,636	-	04/15/2022	164,437 / 164,437	IPCA+ 6.16% p.a.	Apr/29	Annual from Apr/27	8.67%	A
Debentures 15 <sup>th</sup> Issuance Series 2	98,048	-	04/15/2022	95,563 / 95,563	IPCA+ 6.28% p.a.	Apr/32	Annual from Apr/30	8.76%	A
Borrowing costs	(21,629)	(17,310)							
<b>Total EMT ENERGISA MATO GROSSO</b>	<b>1,944,423</b>	<b>1,638,812</b>							
<b>ENERGISA MINAS GERAIS</b>									
Debentures 10 <sup>th</sup> Issuance	62,838	60,917	09/15/2018	50000 / 50000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
Debentures 11 <sup>th</sup> Issuance Series 1	35,427	34,192	06/10/2019	34000 / 34000	CDI + 0.73% p.a.	Jun/24	Final	9.46%	A
Debentures 11 <sup>th</sup> Issuance Series 2	37,523	36,206	06/10/2019	36000 / 36000	CDI + 0.83% p.a.	Jun/26	Final	9.53%	A
Debentures 12 <sup>th</sup> Issuance	61,089	61,727	02/15/2020	60000 / 60000	CDI + 0.95% p.a.	Feb/23	Final	9.62%	A
Debentures 14 <sup>th</sup> Issuance	60,932	-	08/22/2022	60,000 / 60,000	CDI + 1.60% p.a.	Aug/27	Annual from Aug/26	10.11%	A
Borrowing costs	(583)	(761)							
<b>Total ENERGISA MINAS GERAIS</b>	<b>257,226</b>	<b>192,281</b>							
<b>ENERGISA TOCANTINS</b>									
Debentures 4 <sup>th</sup> Issuance	301,623	292,403	09/15/2018	240000 / 240000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
Debentures 5 <sup>th</sup> Issuance Series 1	247,737	238,972	06/10/2019	237596 / 237596	CDI + 0.95% p.a.	Jun/24	Final	9.62%	A
Debentures 5 <sup>th</sup> Issuance Series 2	169,439	163,364	06/10/2019	162404 / 162404	CDI + 1.15% p.a.	Jun/26	Final	9.77%	A
Borrowing costs	(2,602)	(3,413)							
<b>Total ENERGISA TOCANTINS</b>	<b>716,197</b>	<b>691,326</b>							
<b>ENERGISA SUL SUDESTE</b>									
Debentures 4 <sup>th</sup> Issuance	87,973	85,285	09/15/2018	70000 / 70000	IPCA+ 5.08% p.a.	Sep/25	Annual from Sep/23	7.88%	A
Debentures 5 <sup>th</sup> Issuance	61,105	61,773	02/15/2020	60000 / 60000	CDI + 1.15% p.a.	Feb/25	Final	9.77%	A

Operations	Total		Emissions	No. Securities Issued / free float	Yields	Maturity	Amortization of principal	Effective interest rate	Security (1)
	09/30/2022	12/31/2021							
Debentures 7 <sup>th</sup> issuance	85,061	-	01/15/2022	81,000 / 81,000	IPCA+ 6.10% p.a.	Jan/32	Annual from Jan/30	8.63%	A
Debentures 8 <sup>th</sup> Issuance	121,864	-	08/22/2022	120,000 / 120,000	CDI + 1.60% p.a.	Aug/27	Annual from Aug/26	10.11%	A
Borrowing costs	(622)	(816)							
<b>Total ENERGISA SUL SUDESTE ENERGISA TRANSMISSÃO</b>	<b>355,381</b>	<b>146,242</b>							
Debentures 1 <sup>st</sup> Issuance Series 1	95,842	90,671	12/15/2018	75500 / 75500	IPCA+ 4.92% p.a.	Dec/25	Final	7.76%	A
Debentures 1 <sup>st</sup> Issuance Series 2	65,367	61,809	12/15/2018	51462 / 51462	IPCA+ 5.14% p.a.	Dec/28	Annual from Dec/26	7.92%	A
Debentures 1 <sup>st</sup> Issuance Series 3	160,049	147,764	12/15/2018	123038 / 123038	IPCA+ 4.98% p.a.	Dec/25	Final	7.80%	A
Debentures 2 <sup>nd</sup> Issuance Series 1	68,968	65,356	00/01/00	57,400 / 57,400	IPCA+ 4.23% p.a.	Oct/27	Final	7.25%	A
Debentures 2 <sup>nd</sup> Issuance / Series 2	99,354	94,095	10/15/2020	82600 / 82600	IPCA+ 4.47% p.a.	Oct/30	Annual from Oct/28	7.43%	A
Debentures 3 <sup>rd</sup> issuance	303,140	308,361	03/05/2021	300000 / 300000	CDI + 1.80% p.a.	Mar/24	Final	10.26%	A
Debentures 4 <sup>th</sup> Issuance	522,092	-	06/01/2022	500,000 / 500,000	CDI + 1.25% p.a.	Dec/22	Final	9.85%	A
Borrowing costs	(6,722)	(6,500)							
<b>Total ENERGISA TRANSMISSÃO</b>	<b>1,308,090</b>	<b>761,556</b>							
<b>ENERGISA NOVA FRIBURGO</b>									
Debentures 1 <sup>st</sup> Issuance Series 1	15,272	15,432	02/15/2020	15000 / 15000	CDI + 0.95% p.a.	Feb/23	Final	9.62%	A
Debentures 1 <sup>st</sup> Issuance Series 2	26,784	27,077	02/15/2020	26300 / 26300	CDI + 1.15% p.a.	Feb/25	Final	9.77%	A
Borrowing costs	(70)	(106)							
<b>Total ENERGISA NOVA FRIBURGO</b>	<b>41,986</b>	<b>42,403</b>							
<b>ENERGISA BORBOREMA</b>									
Debentures 4 <sup>th</sup> Issuance	20,364	20,575	02/15/2020	20000 / 20000	CDI + 0.95% p.a.	Feb/23	Final	9.62%	A
Borrowing costs	(12)	(33)							
<b>Total ENERGISA BORBOREMA</b>	<b>20,352</b>	<b>20,542</b>							
<b>ENERGISA RONDÔNIA</b>									
Debentures 1 <sup>st</sup> Issuance Series 1	604,187	991,927	11/26/2018	155000 / 155000	CDI + 1.65% p.a.	Nov/23	Monthly from Dec/20	10.14%	A + R
Debentures 4 <sup>th</sup> Issuance	105,666	101,269	11/18/2020	100000 / 100000	CDI + 2.20% p.a.	Nov/23	Final	10.56%	A
Debentures 5 <sup>th</sup> Issuance	313,198	301,523	06/18/2021	300000 / 300000	CDI + 1.90% p.a.	Jun/24	Final	10.33%	A
Borrowing costs	(758)	(1,245)							
<b>Total ENERGISA RONDÔNIA</b>	<b>1,022,293</b>	<b>1,393,474</b>							
<b>ENERGISA ACRE</b>									
Debentures 3 <sup>rd</sup> issuance	211,331	202,540	11/18/2020	200000 / 200000	CDI + 2.20% p.a.	Nov/23	Final	10.56%	A
Borrowing costs	(403)	(661)							
<b>Total ENERGISA ACRE</b>	<b>210,928</b>	<b>201,879</b>							
<b>ALSOL</b>									
Debentures 1st Issuance	106,695	102,001	10/23/2019	100000 / 100000	CDI + 1.20% p.a.	Oct/24	Final	9.81%	A
Debentures 2 <sup>nd</sup> issuance	130,861	133,618	03/15/2021	130000 / 130000	CDI + 2.35% p.a.	Mar/25	Final	10.67%	A
Borrowing costs	(15,213)	(856)							
<b>Total ALSOL</b>	<b>222,343</b>	<b>234,763</b>							
<b>VISION FRANCISCO</b>									
Debentures 3 <sup>rd</sup> issuance	8,870	-	06/03/2020	8,990 / 8,990	IPCA+ 6.54% p.a.	Apr/28	Monthly from Jun/22 onwards	8.71%	A
<b>Total VISION FRANCISCO</b>	<b>8,870</b>	<b>-</b>							
<b>LTTE TAUBATÉ</b>									
Debentures 5 <sup>th</sup> Issuance	526,429	-	11/04/2020	410,000 / 410,000	IPCA+ 5.09% p.a.	10/01/2038	Annual from Oct/22	7.88%	SG
Borrowing costs	(28,066)	-							
<b>Total LTTE TAUBATÉ</b>	<b>498,363</b>	<b>-</b>							
<b>LXTE XINGÚ</b>									
Debentures 1st Issuance	567,332	-	01/27/2012	602,447,753 / 602,447,753	TJLP + 1.00% p.a.	10/15/2030	Semiannual as from Apr/15	5.69%	SG
Debentures 2 <sup>nd</sup> issuance	147,493	-	03/29/2021	120,000 / 120,000	IPCA+ 5.83% p.a.	10/15/2036	Annual from Apr/23	8.91%	SG
Borrowing costs	(13,268)	-							
<b>Total LXTE XINGÚ</b>	<b>701,557</b>	<b>-</b>							
<b>LMTE MACAPÁ</b>									
Debentures 3 <sup>rd</sup> issuance	533,768	-	01/27/2012	569,568,025 / 569,568,025	TJLP + 1.00% p.a.	10/15/2030	Semiannual as from Apr/15	5.69%	SG

Operations	Total		Emissions	No. Securities Issued / free float	Yields	Maturity	Amortization of principal	Effective interest rate	Security <sup>(1)</sup>
	09/30/2022	12/31/2021							
Borrowing costs	(7,942)	-							
<b>Total LMTE MACAPÁ</b>	<b>525,826</b>	<b>-</b>							
<b>TOTAL</b>	<b>14,654,582</b>	<b>11,682,251</b>							
Borrowing costs	(25,945)	(43,844)							
Borrowing costs	(130,400)	(48,225)							
<b>Total funding costs</b>	<b>(156,345)</b>	<b>(92,069)</b>							
Mark-to-market of debt	(132,744)	3,986							
<b>Total local currency</b>	<b>14,365,493</b>	<b>11,594,168</b>							
<b>CONSOLIDATED</b>	<b>14,365,493</b>	<b>11,594,168</b>							

<sup>(1)</sup> F = Gipar Guarantee, R = Receivables, A = Energisa S/A. Aval and SG = No Guarantee

<sup>(2)</sup> The R\$ 74,191 as of December 31, 2021 denotes the mark-to-market value of debentures conjugated with subscription bonuses.

In the last quarter of FY 2015 the Company issued three common debenture series jointly with an underwriting bonus (part of the 7<sup>th</sup> Energisa Debenture Issue 1, 2 and 3, which is equal to converting such debentures into Energisa shares. On the issuance date, the sum of the three series was R\$ 500,001. Series 1, 2 and 3 terminated in August 2020, August 2021 and August 2022 respectively, with the debentures amount recorded as debt. IFRS9/CPC48 provides that the convertibility option should be priced and stated as debt, which led to recognition in finance cost. Losses on securities were recorded in the period of R\$ 61,872 (losses of R\$ 116,583 as of December 31, 2021) recorded in the statement of profit or loss in finance costs - Mark-to-market of derivatives, with the financial instrument's balance amounting to R\$ 1,274,380 (R\$ 1,212,508 as of December 31, 2021).

This is an "in the money" option, which reflects the good likelihood of conversion. Despite this large likelihood of exercising the conversion right, resulting in a debt reduction and an Equity Capital increase, maintaining the indebtedness plus the effect of a derivative financial instrument.

The right to exercise the underwriting bonus (convertibility) by debenture holders was exercised on August 15, 2022 at the UNIT price (ENGI11) of R\$ 16.46, while it closed at R\$ 46.71/unit. The Company's share capital rose by R\$ 738,310 through the issuance of 188,600 new registered, book-entered shares with no par value. All the new shares were fully subscribed and paid-in by exercising subscription bonuses.

Following the approval of the option on August 18, 2022, the financial instrument's balance was transferred from Equity - capital reserves - transactions amongst partners.

#### Covenant terms:

The debentures have covenants which in general require the maintenance of certain financial indexes at certain levels, with the ones listed below:

Covenants	Index Required	Enforceability
	<b>Not exceeding:</b> 4.0x from March 2021 to February 2022 and 3.5 from March 2022 onward. For Energisa S/A's 7 <sup>th</sup> debentures issuance.	Quarterly and Annual
Net Debt / Adjusted Ebitda <sup>(*)</sup> <sup>(*)</sup> (EBITDA + Interest on energy bills.)	<b>Not exceeding:</b> 4.0x from March 2021 through maturity. For Energisa S/A's 8 <sup>th</sup> , 9 <sup>th</sup> and 11 <sup>th</sup> debentures issuances.	Quarterly and Annual
	<b>Not exceeding:</b> 4.25x through maturity For Energisa S/A's 13 <sup>th</sup> , 14 <sup>th</sup> , 15 <sup>th</sup> and 16 <sup>th</sup> debentures issuances.	Quarterly and Annual

Failure to maintain these levels could result in early maturity of the debts. These requirements were being performed as of September 30, 2022.

## Maturities

As of September 30, 2022 the maturities of the debentures in noncurrent liabilities are scheduled as follows:

Year	Parent company	Consolidated
2023	(877)	472,934
2024	437,685	2,576,290
2025	188,808	1,468,939
2026	1,311,015	1,868,908
2026 onwards	1,995,198	4,698,423
<b>Total</b>	<b>3,931,829</b>	<b>11,085,494</b>

## 21. Taxes and social contributions

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Value Added Tax on Sales and Services - ICMS <sup>(1)</sup>	21	17	1,120,205	1,183,272
Social Charges	8,315	7,628	79,065	82,004
Corporate Income Tax - IRPJ	-	-	48,001	63,927
Social Contribution on Net Income - CSSL	-	-	30,212	36,569
PIS and COFINS Contributions	3,629	4,436	757,335	337,104
Services Tax - ISS	1,559	1,096	30,117	24,377
Tax on Financial Transactions - IOF	1,189	5,903	26,448	7,576
Income Tax Withheld at Source - IRRF	1,697	2,943	27,947	27,201
Social security contribution on gross revenue - CPRB	-	-	1,184	1,085
Other	916	1,666	30,627	31,284
<b>Total</b>	<b>17,326</b>	<b>23,689</b>	<b>2,151,141</b>	<b>1,794,399</b>
Current	12,575	19,602	756,731	934,900
Noncurrent	4,751	4,087	1,394,410	859,499

<sup>(1)</sup> Value Added Tax on Sales and Services - ICMS - The indirect subsidiary ESS has been awarded an injunction suspending payment of ICMS tax on billing amounts for subsidized low-income consumers of R\$ 45,073 (R\$ 41,691 as of December 31, 2021), with judicial deposit, while the subsidiaries EMT, ESS, ETO, EMS, EPB, ESE, EBO, EMG and ENF have R\$ 772,276 (R\$ 625,143 as of December 31, 2021) relating to ICMS on the use of the distribution and transmission system by free consumers and ICMS on energy demand which has been suspended under injunctions filed by consumers (see note 6, item 6). All amounts are recorded in noncurrent liabilities and charged to sales in noncurrent assets.

## 22. Financing of taxes - consolidated

The tax financing in progress is as follows:

Company/Tax	Consolidated						
	Principal	Fine	Interest	Total financed	Means of Accession	Monetary Correction Index	Financing Term
<b>ERO</b>							
Financing of ICMS Assessment Notice filed	8,999	1,620	25,063	35,682	Ordinary	UPF/SELIC	03/2020 to 04/2025
Financing of ICMS Assessment Notice filed	2,572	772	5,888	9,232	Ordinary	UPF/SELIC	03/2020 to 04/2025
Reversal of CIAP Credits	1,144	1,030	818	2,992	Ordinary	SELIC	03/2021 to 02/2026
<b>ESS</b>							
ICMS	91,786	4,589	6,869	103,244	Ordinary	SELIC	04/2013 to 05/2023
<b>DENERGE</b>							
COFINS	394	79	526	999	Ordinary (not social security)	SELIC	<sup>(1)</sup>
<b>Consolidated Total</b>	<b>104,895</b>	<b>8,090</b>	<b>39,164</b>	<b>152,149</b>			

<sup>(1)</sup> Amount being settled with Federal Tax Authorities.

See the changes occurring in the period/year:

Company/Tax	Consolidated							
	12/31/2021	Restatement	Reduction	Payments	09/30/2022	Current	Noncurrent	Outstanding Installments
<b><u>ERO</u></b>								
Financing of ICMS Assessment Notice filed	10,279	1,315	(2,670)	-	8,924	1,846	7,078	38
Financing of ICMS Assessment Notice filed	9,003	607	(79)	(7,052)	2,479	1,570	909	29
Reversal of ICMS Credits - CIAP	2,575	32	(89)	(474)	2,044	598	1,446	29
<b><u>ESS</u></b>								
ICMS	22,365	1,433	-	(13,841)	9,957	9,020	937	8
<b><u>DENERGE</u></b>								
COFINS <sup>(1)</sup>	135	-	-	(135)	-	-	-	-
<b>Total</b>	<b>44,357</b>	<b>3,387</b>	<b>(2,838)</b>	<b>(21,502)</b>	<b>23,404</b>	<b>13,034</b>	<b>10,370</b>	<b>-</b>

Company/Tax	Consolidated							
	12/31/2020	Restatement	Addition	Payments	12/31/2021	Current	Noncurrent	Outstanding Installments
<b><u>ERO</u></b>								
Financing of ICMS Assessment Notice filed	8,923	1,356	-	-	10,279	3,246	7,033	58
Financing of ICMS Assessment Notice filed	29,640	7,523	-	(28,160)	9,003	7,490	1,513	38
Reversal of ICMS Credits - CIAP	-	2,174	921	(520)	2,575	618	1,957	50
<b><u>ESS</u></b>								
ICMS	37,278	3,542	-	(18,455)	22,365	17,314	5,051	17
<b><u>DENERGE</u></b>								
COFINS	359	99	-	(323)	135	135	-	1
<b>Total</b>	<b>76,200</b>	<b>14,694</b>	<b>921</b>	<b>(47,458)</b>	<b>44,357</b>	<b>28,803</b>	<b>15,554</b>	<b>-</b>

The consolidated balances of the financed taxes are scheduled as follows:

	Consolidated
	09/30/2022
2023	7,850
2024	9,613
2025	4,562
2026 onwards	1,379
<b>Total</b>	<b>23,404</b>

### 23. Sector charges - consolidated

	09/30/2022	12/31/2021
Energy Development Account - CDE	49,305	48,523
National Scientific and Technological Development Fund - FNDCT	6,945	8,121
Ministry of Mining and Energy - MME	3,480	4,062
National Electricity Conservation Program - PROCEL	17,048	31,268
Research and Development - R&D <sup>(1)</sup>	166,040	155,383
Energy Efficiency Program - PEE <sup>(1)</sup>	199,960	210,144
Alternative Energy Sources Incentive Program - PROINFA	1,479	1,479
<b>Total</b>	<b>444,257</b>	<b>458,980</b>
Current	304,801	329,102
Noncurrent	139,456	129,878

<sup>(1)</sup> Sector charges account for 1% of net operating revenue and aim to finance and combat electricity waste and the technological development of the electric sector related to the Energy Efficiency Program (PEE) and Research and Development (R&D) programs. These claims are restated monthly according to the variance of the SELIC interest rate.

Law 14.120/2021, which amended Law 9.991/2000, determines that R&D and PEE funds not committed to contracted or initiated ventures should be allocated to the CDE to help keep rates down. Pursuant to Order 904/2021, from April/2021 the DisCos and TransCos should make a monthly pass-through of part of the R&D and PEE accounts to the CCEE, which controls the CDE. This legislative amendment justifies the movements from noncurrent to current.

Project expenditure is recorded in Other receivables - service orders progress - PEE and R&D until completion of the relevant projects, at which time is recorded as program funding, while the realization of obligations on the acquisition of intangible assets is charged to the concession obligations balance.

### 24. Provisions for labor, civil, tax, environmental and regulatory risks

The Company is party to judicial and administrative proceedings before courts and government agencies. These cases result from the normal course of business, and involve civil, labor, tax and regulatory matters.

#### 24.1 Probable losses

A provision is recognized when the obligation is deemed a probable loss by the Company's legal advisors. The obligation is charged to expenses for the period. This obligation can be measured with reasonable certainty and is restated according to the developments in the judicial proceeding or financial charges incurred and may be reversed if the estimated loss is no longer deemed probable, or written off when the obligation is settled.

Because of their nature, judicial proceedings will be resolved when one or future events occur or do not occur. Whether or not these events arise typically depends on the Company's performance and uncertainties in the legal system involve the estimates and judgments made by Management in respect of future events.

Based on the opinion of said legal advisors, provisions have been made for all legal proceedings for which the likelihood of a future disbursement has been rated as probable. Management holds all the other provisions made are sufficient to cover any losses arising from the proceedings in progress.

See below the change in provisions:

Parent company	Labor claims	
	09/30/2022	12/31/2021
<b>Balances as of 12/31/2021 and 12/31/2020 - noncurrent</b>	<b>5,405</b>	<b>108</b>
Making of provisions	2,338	6,139
Reversal of provisions	(451)	(446)
Payments made	(2,695)	(522)
Monetary restatement	110	126
<b>Balances as of 09/30/2022 and 12/31/2021 - noncurrent</b>	<b>4,707</b>	<b>5,405</b>
Secured deposits and pledges <sup>(1)</sup>	(11)	(316)

<sup>(1)</sup> The Company has restricted and escrow deposits recorded in its noncurrent assets of R\$ 1,170 (R\$ 1,177 as of December 31, 2021). No provisions for risks have been made for R\$ 1,159 (R\$ 861 as of December 31, 2021) of this total, as the chances of loss have been rated as possible or remote.

Consolidated	Labor claim	Civil	Tax	Environmental	Regulatory	09/30/2022	12/31/2021
<b>Balances as of 12/31/2021 and 12/31/2020 - noncurrent</b>	<b>144,603</b>	<b>485,792</b>	<b>1,129,243</b>	-	<b>110,481</b>	<b>1,870,119</b>	<b>2,138,587</b>
<b>Business combination</b>	<b>6,440</b>	<b>294,438</b>	<b>64,519</b>	51,086	<b>47,510</b>	<b>463,993</b>	-
Making of provisions	49,775	162,638	20,201	-	6,867	239,481	371,895
Reversal of provisions	(36,162)	(142,655)	(94,582)	(26,538)	(51,460)	(351,397)	(519,691)
Payments made	(54,556)	(100,099)	(30)	-	-	(154,685)	(201,422)
Monetary restatement	(728)	2,957	21,637	2,342	3,233	29,441	80,750
<b>Balances as of 09/30/2022 and 12/31/2021 - noncurrent</b>	<b>109,372</b>	<b>703,071</b>	<b>1,140,988</b>	<b>26,890</b>	<b>116,631</b>	<b>2,096,952</b>	<b>1,870,119</b>
Secured deposits and pledges <sup>(1)</sup>						(177,090)	(172,187)

<sup>(1)</sup> The Company and its direct and indirect subsidiaries have escrow deposits and pledges in their noncurrent assets amounting to R\$ 1,388,678 (R\$ 1,003,852 as of December 31, 2021). Of this total, the indirect subsidiary ESS has ICMS deposits on the low-income subsidy subject to legal disputes of R\$ 56,563 (R\$ 51,384 as of December 31, 2021), and in the year the subsidiaries EPB and EBO had Distributed Generation ICMS deposits of R\$ 16,183 and R\$ 1,277 (R\$ 16,183 and R\$ 1,277), respectively, and roughly R\$ 1,137,565 (R\$ 762,821 as of December 31, 2021) has no provision for risks, as the cases are rated as a possible or remote defeat.

- **Labor claim**

Most of the claims address: (i) Work-related accidents; (ii) Overtime and respective obligations; (iii) Severance notice period and respective obligations; (iv) Salary parity; (v) Allowance for driving vehicles; (vi) FGTS (40% on inflationary restatement); (vii) health hazard allowance. Provisions have been made for the aforesaid labor proceedings rated as having a probable chance of defeat by the Company and its subsidiaries' legal advisers. In general proceedings rated as having a probable chance of defeat take between 3 and 5 years to reach the final judgment and effective disbursement of the amounts provisioned for, in the event the Company does not prevail.

- **Civil**

The civil proceedings are mainly disputing compensation for moral and property damages and consumer complaints for issues such as (i) Improper cut-offs from electricity supply, (ii) Improper listing in credit protection agency (SPC/Serasa); (iii) Cancellation/Revision of consumption irregularity invoice; (iv) Cancellation/Revision of normal consumption invoice; (v) Reimbursement for electrical damage; (vi) Connection or changing of ownership of consumer unit; (vii) Luz no Campo Program/Light for All program; (viii) Incorporation/ Compensation for construction of private electricity grid; and (ix) Accidents involving third parties; (x) collection actions; (xi) creating

an administrative easement; (xii) right-of-way compensation; (xiii) issues involving environmental rules and (xv) consumer litigation.

The indirect electricity transmission subsidiary LMTE acquired in the business combination in early June 2022, is involved in civil proceedings related to compensation for its operations, i.e. operating and maintaining its transmission lines, substations and equipment in accordance with the public transmission service concession contract.

- **Tax**

Denotes disputes involving the PIS, COFINS, INSS, ISS, ICMS, IRPJ and CSLL taxes. The requirement to pay the liabilities has been stayed under the proceedings, either because administrative proceedings are in progress or because the tax enforcements in progress have been duly guaranteed.

The consolidated statement includes the tax contingency made by the subsidiary ERO of R\$ 661,327 (R\$ 580,699 in 2020), in accordance with the negotiating terms and conditions with Rondônia State to settle cases addressing ICMS for the periods January 1999 to December 2016.

The Company and its direct and indirect subsidiaries are also subject to several claims due to conflicting interpretations of tax legislation, arising out of the normal course of business, with the provisions revised and adjusted to take circumstantial changes into account such as: (i) applicable statute of limitations, (ii) completion of tax inspections or (iii) exposure identified as a result of new issues or court decisions.

- **Environmental**

The indirect electricity transmission subsidiaries acquired in the business combination in early June 2022 LMTE, LXTE and LTTE are party to administrative proceedings related to the alleged violation of environmental licensing conditions.

- **Regulatory**

The electricity distribution companies EMT, EMS, ETO, ESS, ERO and EAC have proceedings before ANEEL, due to the possible non-compliance with regulations.

The Company and its subsidiaries determine the chance of defeat based on the opinion of their legal advisers.

## 24.2 Possible losses

The Company and its subsidiaries are party to labor, civil, tax, environmental and regulatory claims in progress where the chance of loss has been estimated as possible, meaning no provision was required.

See below the movement in the provisions for possible losses:

Parent company	Labor claim	Civil	Tax	09/30/2022	12/31/2021
Balances at 12/31/2021 and 12/31/2020	200	6,369	82,698	89,267	127,362
New cases	-	-	-	-	63
Change in rating and claim amount	-	2,797	-	2,797	(41,178)
Closing	(68)	-	-	(68)	(1,037)
Monetary restatement	8	427	7,126	7,561	4,056
<b>Balances at 09/30/2022 and 12/31/2021</b>	<b>140</b>	<b>9,593</b>	<b>89,824</b>	<b>99,557</b>	<b>89,267</b>

Consolidated	Labor claim	Civil	Tax	Environmental	Regulatory	09/30/2022	12/31/2021
Balances at 12/31/2021 and 12/31/2020	249,555	2,027,084	2,819,424	-	44,590	5,140,653	6,142,606
Business combination	11,193	95,832	122,448	60,912	78,819	369,204	-
New cases	22,688	29,409	92,550	-	45,732	190,379	502,163
Change in rating and claim amount	(80,197)	(5,431)	(15,782)	4,879	(24,292)	(120,823)	(985,241)
Closing	(40,042)	(114,663)	(14,847)	(24,989)	(40,467)	(235,008)	(912,125)
Monetary restatement	13,531	111,266	242,397	1,166	3,002	371,362	393,250
Balances at 09/30/2022 and 12/31/2021	176,728	2,143,497	3,246,190	41,968	107,384	5,715,767	5,140,653

See below the comments of our legal advisers regarding cases rated as a possible risk.

- **Labor claim**

Labor proceedings consist of the following claims: claims submitted by employees seeking overtime, danger hazard allowances, "on call" time, indemnity for work-related accidents, in addition to claims from former employees of service providers hired by the subsidiaries, claiming joint liability for severance pay and salaries and charging union fees, notice, compensation for damages resulting from work-related accidents, public procurements, severance incentivization plan, transposition to federal institutions.

- **Civil**

Civil proceedings consist primarily of the following claims: (i) revision or cancellation of electricity invoices due to the uncertainty of the amount; (ii) compensation for property and moral damages due to the suspension of the electricity supply due to non-payment, irregularities in meters, surges in voltages or temporary blackouts, in addition to processes involving disputes about grid incorporation; (iii) collection actions; (iv) creating an administrative easement; (v) right-of-way compensation; (vi) issues involving environmental rules and (vii) consumer litigation.

The indirect electricity transmission subsidiaries acquired in the business combination in early June 2022 (LMTE, LXTE and LTTE) are involved in civil proceedings related to compensation for its operations, i.e. operating and maintaining its transmission lines, substations and equipment in accordance with the public transmission service concession contract.

Includes criminal proceedings of the recently acquired indirect electricity transmission subsidiary LMTE, for the alleged breach of security or functioning of a public utility service.

**Main cases:**

**Subsidiaries**

**EMS**

. Collective civil action 00651268720144013800 in the amount of R\$ 213,585 (R\$ 202,610 as of December 31, 2021), by which the Energy Consumer Defense Association is claiming a return of amounts unfairly charged in double. The impact in the case of defeat is a possible recalculation of the rates practiced, resulting in a change to the contractual bases of the concession agreement and the entire methodology for creating rates prepared by the Concession authority.

. Public civil action 00081923720034036000 in the amount of R\$ 75,501 (R\$ 75,225 as of December 31, 2021), by which the Federal Prosecutions Department is claiming the annulment of ANEEL Resolution 167, which established the Company's rate replacement index, to establish an index other than the IGP-M price index.

## **EMT**

. Case 1004068-45.2018.4.01.3600 in the amount of R\$ 382,261 (R\$ 362,619 as of December 31, 2021) where plaintiff is claiming recognition of legality and to demand the payment for use of the highway easements awarded to CRO to erect electric power distribution grids, ordering EMT to pay overdue and outstanding portions for this use and signing the pending contracts and to present the executive plans for the occupied area.

. Compensation claim 17436-75.2014.811.0041 in the amount of R\$ 88,472 (R\$ 83,926 as of December 31, 2021) filed by Conel Construções Elétricas Ltda, in order to obtain reimbursement for material and moral damages due to the allegedly unjustified termination by the defendant of the service provision agreement.

. Compensation claim 54570-73.2013.811.0041 in the amount of R\$ 50,136 (R\$ 47,560 as of December 31, 2021), seeking reimbursement of amounts due to excessive cost of the service provision agreements and nonperformance of obligations established in the agreements.

. Compensation claim 13549-66.2015.811.0003 for R\$ 43,303 (R\$ 41,078 as of December 31, 2021) involving issues related to moral and property damages.

Compensation claim 1005691-76.2017.8.11.0041 for R\$ 35,996 (R\$ 34,146 as of December 31, 2021) involving issues related to contractual clauses.

## **ETO**

. Case 0007336-94.2008.4.01.3400 for R\$ 42,173 (R\$ 40,006 as of December 31, 2021), disputing contractual issues involving the repossession/expropriation of land to build high-voltage distribution lines and substations.

## **ERO**

. Compensation claim 0013664-30.2015.401.4100 in the amount of R\$ 65,642 (R\$ 54,414 as of December 31, 2021) seeking reimbursement of amounts due to excessive cost of the service provision agreements and nonperformance of obligations established in the agreements. In December 2021 the case had its claim amount altered based on the reassessment of legal advisers.

. Compensation claim 7040117-63.2016.8.22.0001 in the amount of R\$ 133,878 (R\$ 126,999 as of December 31, 2021), filed by Petrobrás Distribuidora S.A. relating to the collection proceeding for the supply of diesel.

## **Rede Energia Participações**

. Enforcement proceeding 01415375820128260100 for a fixed sum, involving R\$ 59,435 (R\$ 56,381 as of December 31, 2021), to charge alleged credits established in Bank Credit Notes issued by Centrais Elétricas do Pará - CELPA. If CELPA is convicted, this debit could have to be subject to the Judicial Reorganization Plan.

## **CTCE**

. Arbitration proceeding 07/2021 received in November 2021 in the amount of R\$ 46,694 (R\$ 42,990 as of December 31, 2021), filed by Tocantins Energética to pay the fine for the alleged unfair termination of the contract between the parties. Even if it loses the case, the Company will be subject to the terms of CTCE's Judicial Reorganization Plan.

## **LMTE**

. Case 1008725-07.2020.4.01.3100 in the amount of R\$ 71,547 in progress at the 4<sup>th</sup> Criminal Federal Court of Macapá, was initiated by the Federal Police of Amapá to investigate possible practices covered by article 250 (\$2) (arson) and article 265 (breach of security or functioning of a public utility service) of Brazil's Criminal Code, in

addition to others found in the course of the investigation, also related to interrupting the electricity supply in the state of Amapá.

#### **. Tax**

The tax and labor claims basically consist of disputes about: (i) PIS and COFINS on electricity invoices; (ii) offsetting and appropriation of ICMS credits; (iii) income tax and social contribution; (iv) collection of ISS on concession services provided; (v) offsetting and appropriation of ICMS credits on equipment for providing for energy transmission and distribution services allocated to the company's permanent assets, (vi) tax bookkeeping, (vii) CIAP non-bookkeeping fine; (viii) ICMS due to disallowance of credits on the acquisition of diesel for on-demand manufacturing (ix) the reflections of nontechnical losses in the PIS, COFINS, IRPJ and CSLL calculation base, and (xi) demand for IOF on advances for future capital increase - AFAC; (xii) ISS on the alleged contracting of services to build electricity transmission lines; (xiii) PERDCOMP on credit rebate on negative CSLL balance and (xiv) collection of debit recorded as a federal overdue liability regarding the alleged nonpayment of the construction license fee in the period 2013.

#### **Main cases:**

##### **Parent company**

. Assessment notice 18471.000772.2008-26 in the amount of R\$ 70,271 (R\$ 64,696 as of December 31, 2021), seeking collection of the IOF tax in the period 2003 to 2005, on the advance for future capital increase - AFAC on behalf of the subsidiary Energisa SE.

##### **Subsidiary:**

##### **ETO**

Case 5003614-42.2012.827.2729 - tax debit collection resulting from assessment notice for ICMS on purchases of property, plant and equipment by the company, in the amount of R\$ 215,469 (R\$ 206,707 as of December 31, 2021). Issues related to substance are being disputed in annulment action 0013057-97.2015.8.27-2729, filed by the Company before charging the State of Tocantins.

##### **ESE**

. Assessment notice 10.510.724763/2011-12 for an amount of R\$ 212,371 (R\$ 195,523 as of December 31, 2021), by which the federal tax authority is asserting the alleged failure to include in the taxable income and social contribution calculation bases expenses considered nondeductible on the amortization of goodwill referring to the privatization of the Company, and the allegedly improper offsetting of tax losses and the social contribution calculation base. The value decrease is due to the case being split after a partial victory at the Administrative Council for Tax Appeals (CARF). The Special Appeal is pending judgment by the Ministry of Finance.

. Assessment Notice 0801303-84.2019.4.05.8500, for R\$ 89,982 (R\$ 82,843 as of December 31, 2021), disputing the IRPJ/CSLL calculation base involving revenue from the Extraordinary Rate-Setting Review - RTE. The case had its claim amount changed based on the reassessment of legal advisers.

. Assessment Notice 201942403 for R\$ 40,439 (R\$ 37,230 as of December 31, 2021), in which Sergipe state is contending the allegedly failure to pay ICMS on electricity sales to the direct public administration agency and its foundations and authorities.

##### **EMS**

. Ordinary Action 5009015-61.2019.4.03.6000 involving R\$ 80,769 (R\$ 74,361 as of December 31, 2021), disputing the charging of PIS and COFINS liabilities for the accrual periods December 2007 to February 2008, deriving from the disallowance of credits appropriated on the non-cumulative basis on amounts to be returned to consumers by order of ANEEL.

##### **EMT**

. Case 0010774-95.2017.4.01.3600, for R\$ 131,423 (R\$ 120,997 as of December 31, 2021), involving a dispute about a tax enforcement filed by the federal government as a result of the company being excluded from the financing program introduced by Law 11941/09 in 2011 and therefore losing the benefits awarded.

Administrative proceeding 14094.720008/2018-36, of R\$ 94,515 (R\$ 87,017 as of December 31, 2021) due to nonratification of the changes made to the Declarations of Federal Contributions and Taxes - DCTFs for the period 2014 to 2016.

. Administrative Proceeding 59994/2012, for R\$ 95,410 (R\$ 87,841 as of December 31, 2021), related to the awarding of ICMS tax incentives in Mato Grosso state.

#### **ERO**

. Assessment Notice 10240-722.819/2020-12 involving R\$ 384,002 (R\$ 353,536 as of December 31, 2021) which reduced the value of the tax loss (IRPJ) and negative calculation base of CSLL, due to the disallowance of the expense on non-technical losses in 2016 and 2017.

. Assessment Notice 10240-721.054/2020-95 involving R\$ 269,597 (R\$ 248,208 as of December 31, 2021) for the charging of alleged Social Integration Program (“PIS”) and Contribution to Social Integration Program (“COFINS”) debits on disallowed credit contributions related to non-technical losses and incidence of contributions on amounts received as CCC (Fuel Consumption Account).

. Assessment Notice 20202700100096 for R\$ 174,140 (R\$ 160,324 as of December 31, 2021) addressing issues related to ICMS and fine due to disallowance of diesel oil credits in 2015.

. Assessment Notice 201922700100392 for R\$ 163,763 (R\$ 150,771 as of December 31, 2021) addressing issues related to ICMS and fine due to disallowance of diesel oil credits in 2014.

. Assessment Notice 20202700100099 for R\$ 88,147 (R\$ 81,154 as of December 31, 2021) addressing issues related to ICMS and fine due to disallowance of diesel oil credits in 2016.

. Annulment Action 0012763-90.2013.8.22.0001 for R\$ 36,700 (R\$ 35,123 as of December 31, 2021), disputing the payment of ICMS on energy losses in FY 2001.

. Assessment Notice 20192700100393 for R\$ 36,465 (R\$ 33,572 as of December 31, 2021) addressing issues related to alleged mistakes in the accounting records in 2014.

#### **EAC**

. Assessment Notice 39910/2020 in the amount of R\$ 66,528 (R\$ 61,250 as of December 31, 2021), disputing issues related to ICMS (tax not paid/collective) determiner in 2016, due to errors in the ICMS calculation and the use of tax credits in amounts above the amount the company is entitled to appropriate in its tax records in relation to: i) determining reversals related to the acquisition of diesel oil to produce electricity, exempt portion, energy loss and sale value difference; ii) inconsistency in amounts corresponding to the provision and offsetting the rate differential determined monthly; iii) non-ratification by the tax authority of the total cancellations made by the taxpayer; iv) difference in the calculation base in relation to the energy produced and effectively sold to the end consumer.

. Assessment Notice 11.314/2018 (2018/81/46743), for R\$ 50,535 (R\$ 46,525 as of December 31, 2021), disputing issues related to charging the calculation base difference, rate differential, CIAP Journal and diesel oil credit reversal.

. Assessment Notice 2019/81/33314 (AI 12.097) issued by Acre state, for R\$ 37,627 (R\$ 34,641 as of December 31, 2021) formalizing the recording of an ICMS tax liability due to “underpayment of ICMS for FY 2015 due to the misappropriation of tax credits, difference in the calculation base for electricity sales and monthly payments lower than that effectively owed”. The tax auditors said the taxpayer incurred the following violations: (i) reversal of ICMS credits on Diesel Oil; (ii) exempt portion (art. 35 (I) of LCE 55/1997); (iii) energy losses (art. 35 (IV) of LCE 55/1997); (iv) sale value lower than acquisition cost (art. 35 (V) of LCE 55/1997); (v) amount referring to the provision (debit) and offset (credit) of the rate differential; (vi) failure to ratify all of the cancellations as per occurrences verified and set out in Article One (VIII) of Conv. ICMS 30/2004, due to the existence of expired credits (art. 33 (1) of LCE 5/1997), situations which mean that such tax credits cannot be recorded by the taxpayer; (vii) differences in the calculation base for electricity effectively sold to the end consumer; and (viii) ICMS difference payable for FY 2015. The Company filed a contestation on September 20, 2019.

## GEMINI

. Assessment Notice 001/2015 for R\$ 62,911, issued due to the alleged non-payment of ISS in the period 2009 to 2013 on the installation of metallic frames for electricity transmission under concession agreement 008/2008-ANEEL between ANEEL and Linhas de Xingu Transmissora de Energia Ltda. For the provision of services under the concession agreement, Linhas de Xingu Transmissora de Energia Ltda. entered turn-key agreement - LCTE/EPC\_000/08 with Isolux Projetos e Instalações Ltda, and the ISS being charged results from services provided by Isolux Projetos e Instalações Ltda, under this turn-key agreement.

## LXTE

. Tax Enforcement 0001307-30.2019.8.14.0075 in the amount of R\$ 38,079, filed on 02/12/2019 by the municipal government of Porto do Moz, regarding the alleged contracting of services to build Transmission Lines which will run through this location. The subsidiary's position is that the services were provided by its own personnel and are not therefore subject to ISS. The case is still pending judgment.

. Assessment Notice 1038359-03.2017.8.11.0041 in the amount of R\$ 35,765, involving a dispute about the requirement to pay IRPJ, IRPF and CSLL debits for 2006, on the grounds amounts were improperly deducted relating to: (a) R&D, the obligations payable to MME and the Provision for Securities Devaluation, whose necessity, normality and usuality to maintain the respect of production source and whose effective payment was not adequately demonstrated; (b) expenses on flights and corporate credit cards, as the necessity, normality and usuality was not identified for the expense or the effective recipient; and (c) recoverable PIS and recoverable COFINS, consisting of rights which should not have been considered as an expense when determining taxable income. Case received in September 2022.

- **Environmental**

The indirect electricity transmission subsidiaries acquired in the business combination in early June 2022 (LMTE, LXTE and LTTE) are involved in administrative proceedings related to the alleged violation of licensing conditions.

- **Regulatory**

The electricity distribution subsidiaries EMT, EMS, ETO, ESS, ERO and EAC have proceedings before ANEEL primarily deriving from the penalty applied as a result of Assessment Notices issued by audits; and

The indirect electricity transmission subsidiaries, acquired in the business combination in early June 2022 (LMTE, LXTE and LTTE) are involved in proceedings related to: (i) suspension of discounts in the concession operators' base payment as a result of applying Aneel normative resolution 270/2007; (ii) expiry of the concession agreement and (iii) enforcement of the contract's performance bond as a result of late delivery of the venture.

### Main Cases:

## LITE

. Administrative proceeding 48500.006110/2017-27 in the amount of R\$ 36,296 through which ANEEL is seeking to enforce the full contractual performance contract as a result of the late delivery of the venture. The subsidiary is contending the contractual grounds to enforce the guarantee do not exist, as there are factors justifying the delay.

## EMT

. Administrative proceeding 48500.000719/2022, in the amount of R\$ 37,716, involving a dispute about regulatory limits on DEC and FEC indicators, received in August 2022.

## 25. Incorporation of grids - consolidated

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In order to be able to meet requests for connections by new consumer units, the applicant, individually or jointly, and the public agencies, including the indirect management, can contribute funds, in part or in full, for the works necessary to bring forward the connection or carry out the works to extend the grid by contracting a legally qualified

third party. The funds advanced or the value of the works carried out by the party concerned shall be reimbursed by the subsidiaries EMT, EMS, ETO, ESS and ERO by the year in which the supply application is met according to the Universalization Plans, for cases of consumers meeting the qualification criteria without cost or by the deadlines establishing the regulations addressing the performance with financial participation of the party concerned.

In the case of the subsidiary ERO, under ANEEL's Monitoring Plan for the privatized distribution company, every month information is submitted about the status of reimbursements to consumers that advanced funds in the past for the construction of the electricity grid. After notifying ANEEL in advance, stage two began in September 2020 of the project to incorporate grids in the state, in order to serve all processes under analysis.

The balances of grid incorporations are subject to arrears and restatement charges in accordance with the resolutions that apply to each case.

See the changes occurring in the period/year:

Description	09/30/2022	12/31/2021
Balance in 12/31/2021 and 12/31/2020 - current	349,863	222,733
Addition in the period/year	142,447	57,326
Monetary restatement and interest	98,233	219,165
Payments/Write-offs	(236,772)	(149,361)
Balance in 09/30/2022 and 12/31/2021 - current	353,771	349,863

## 26. Other liabilities

Description	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Employee and director profit shares	-	20,394	-	128,408
Payroll payable	7,937	7,372	42,143	47,493
Banco Daycoval Rede Energia RJ	50,693	50,693	50,693	50,693
Other employee benefits	3,997	4,079	42,269	34,960
Insurance premiums	10	100	2,159	10,220
Advances from customers	5,393	5,743	101,833	67,256
Withholding of contractual guarantee of contractors	227	227	23,566	61,559
Financing of regulatory fines	-	-	-	6,675
ANEEL inspection fee - monthly contribution	-	-	5,166	2,298
Emergency charges (ECE and EAE)	-	-	18,166	18,388
Eletrobrás reimbursement - acquisition of the business combination <sup>(1)</sup>	-	-	147,757	171,345
EBP Reimbursement - Salto Paraíso <sup>(2)</sup>	-	-	43,996	44,759
Voluntary consumption reduction bonus <sup>(3)</sup>	-	-	6,160	236,565
Effects of reducing ICMS on the PIS and COFINS calculation base <sup>(4)</sup>	-	-	3,390,868	3,708,305
Reimbursement obligations - CCC <sup>(5)</sup>	-	-	6,437	6,437
Other accounts payable <sup>(6)</sup>	21,019	24,137	268,154	212,973
<b>Total</b>	<b>89,276</b>	<b>112,745</b>	<b>4,149,367</b>	<b>4,808,334</b>
Current	69,576	88,356	513,704	775,557
Noncurrent	19,700	24,389	3,635,663	4,032,777

<sup>(1)</sup> Denotes the portion to be reimbursed to Eletrobrás by the subsidiaries ERO and EAC, established in the share control purchase and sale contract, denoting non-depreciated amounts of electricity distribution assets recorded in Property, plant and equipment in Progress - AIC in the complete valuation processes of the regulatory bases ratified by the National Electricity Regulatory Agency - Aneel, through Technical Notes 219/2020 and 220/2020-SFF/ANEEL, which approved the Extraordinary Rate-Setting Review of the subsidiaries ERO and EAC, respectively, which meet the requirements of art. 2 of Draft Law 998 of 2020, issued October 13, 2020, is as follows:

	ERO		EAC		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Opening balance	128,552	119,895	42,793	43,715	171,345	163,610
Addition	-	1,312	-	-	-	1,312
Payment	(27,077)	-	(10,009)	(2,281)	(37,086)	(2,281)
Financial Restatement	10,164	7,345	3,334	1,359	13,498	8,704
Closing balance	111,639	128,552	36,118	42,793	147,757	171,345

The subsidiary EAC began settling the balance with Eletrobras in October 2021.

In FY 2021 Eletrobrás explained the ratified amounts in Technical Note 219/2020 referring to the subsidiary ERO pursuant to letter CTA-DF-1049/2021. R\$ 1,422 was consequently added, including a principal of R\$ 1,312 and monetary restatement of R\$ 110, which are new additions to be reimbursed to Eletrobrás. The amount was ratified by both parties will and be reimbursed to Eletrobrás in 60 installments to be paid 30 days after the parties approve the calculation results. In February 2022 payment of the installments began. The contracts are restated at 111% of the Selic rate.

- (2) Denotes the integration of the connection of the plants at the SE Salto Paraíso with reimbursement to be paid by the subsidiary EMT to EBP (Enel Brasil Participações) by offsetting the credit deriving from the distribution system usage agreement (“CUSD”). The balance is restated monthly by applying the change in the IPCA price index with monthly settlements, commencing in June 2018.
- (3) Program encouraging voluntary reduction in electricity consumption introduced by Resolution 2 of August 31, 2021 by the Chamber of Exceptional Rules for Hydroenergy Management operating under the auspices of the Ministry of Mines and Energy, as per note 8.3.1.
- (4) **Effects of reducing ICMS on the PIS and COFINS calculation base - consolidated.**

In March 2017 the Supreme Federal Court (STF) made a ruling with general repercussions (matter 69) and confirmed that ICMS is not subject to PIS and COFINS. However, the Federal Government filed a motion for clarification seeking to mitigate the effects and to determine the amount of ICMS to be excluded from the tax calculation base.

On May 13, 2021 the Federal Supreme Court (STF) fully upheld the General Precedent (Topic 69 - “ICMS is not a component of the PIS and COFINS tax base”) to the effect that ICMS amounts stated on invoices should be excluded from the PIS and COFINS tax base.

Aligning itself with the General Precedent, the federal tax authority issued SEI Opinion 7698/2021/ME, as ratified by Administrative Order 246/2021/PGFN-ME, under which tax attorney generals are no longer required to appeal on or dispute any actions relying on General Precedent Topic 69.

The respective Federal Regional Courts delivered final and unappealable decisions in June and July 2019 in the cases of the subsidiaries EPB, EBO and ETO, respectively and in May and June 2020 for Companhia Força e Luz do Oeste (taken over by ESS in 2017) and ESE. The rulings in legal proceedings filed by the subsidiaries ESS (acquiree EBR), EMT, ERO, ENF and EAC were made final and unappealable on August 17, 2021, September 21, 2021, October 22, 2021, November 12, 2021 and December 06, 2021 respectively. On February 14, 2022 the case of the subsidiary Companhia Nacional de Energia Elétrica was made final and unappealable (company merged into ESS in 2017). The other cases disputing exclusion of ICMS from the PIS and COFINS calculation base are in progress.

Relying on the advice of our legal advisors and Management’s best estimates, the subsidiaries recognized recoverable PIS and COFINS assets of R\$ 3,363,715 (R\$ 3,584,548 at December 31, 2021) and R\$ 3,390,868 (R\$ 3,708,305 at December 31, 2021) in noncurrent liabilities, net of attorneys and consultants’ fees and taxes. The

liability was made because we understand the amounts to be recovered as tax credits on the contributions passed through in their entirety to consumers in accordance with the regulatory standards.

On June 27, 2022 the President of the Republic sanctioned Law 14.385 which regulated the rebating of tax overpayments made by public energy distribution service providers.

Art. 3 of this Law also states that in rate processes Aneel shall fully allocate to the users of public services affected in the respective concessional permission area the overpaid amounts refunded by electricity DisCos relating to final and unappealable legal proceedings addressing the exclusion of the ICMS tax from the calculation base of the Contribution to the Social Integration and Public Service Employees Savings Programs (PIS/PASEP contribution) and the Tax for Social Security Financing (“COFINS”).

To allocate the above amounts, in its rate processes ANEEL will use the entire credit to be returned to the electricity distribution company less administrative costs and corresponding taxes and the offsetting capacity of this credit (by the distribution company) at the Special Office of the Federal Tax Authorities (“RFB”).

The amount will be allocated in annual tax processes from the first rate process subsequent to the application made to the Special Office of the Federal Tax Authorities (“RFB”).

Aneel may determine the credit be allocated (to the rate process) before the application is submitted to the RFB, providing the energy distribution company agrees for the amount to be advanced and the energy distribution company receives compensation for the advanced amount.

The advance compensation will be determined by Aneel during the extraordinary rate-setting review solely in order to make the allocation respect of judicial decisions before the new Law was enacted and will apply to energy distribution companies whose latest rate-setting processes were ratified from January 2022. The impacts are summarized as follows:

	Consolidated	
	09/30/2022	12/31/2021
<b>Assets</b>		
Balances at 12/31/2021 and 12/31/2020	3,584,548	1,065,087
Recoverable PIS and COFINS taxes - New Players	-	2,147,024
Restatement of recoverable PIS and COFINS taxes - Effects of reducing ICMS	224,380	597,455
Credits Used in the period	(445,213)	(225,018)
<b>Total</b>	<b>3,363,715</b>	<b>3,584,548</b>
<b>Total Current</b>	<b>1,222,624</b>	<b>294,961</b>
<b>Total Noncurrent</b>	<b>2,141,091</b>	<b>3,289,587</b>
<b>Liability <sup>(a)</sup></b>		
Balances at 12/31/2021 and 12/31/2020	3,708,305	1,053,993
Amounts to be passed through to Consumers - New Players	-	2,147,024
Restatement of Other liabilities Effects of reducing ICMS on the PIS and COFINS calculation base	223,246	572,244
(-) Transfer to sector financial liability- pass-through to Consumers <sup>(b)</sup>	(540,683)	(64,956)
<b>Total</b>	<b>3,390,868</b>	<b>3,708,305</b>
<b>Total Current</b>	<b>-</b>	<b>294,961</b>
<b>Total Noncurrent</b>	<b>3,390,868</b>	<b>3,708,305</b>

<sup>(a)</sup> Net of R\$ 51,514 (R\$ 40,859 at December 31, 2021) in attorneys' and consultant fees and taxes.

<sup>(b)</sup> Extraordinary Rate-Setting Review - RTE, see note 8.2.

<sup>(5)</sup> Reimbursement obligations - CCC - the subsidiary ERO has R\$ 146,241 recorded as taxes and charges payable on the acquisition of fuel, price differences for diesel oil between the invoice and ANP price list and specific oil consumption. After completion of the first CCC inspection stage conducted by ANEEL, which adjusted the CCC reimbursement obligations and entitlements through April 2017, in the financial year ended December 31,

2020 the subsidiary ERO reversed the amount of R\$ 40,488 against the CCC reimbursement entitlement - Total generation cost, R\$ 46,177 as a reduction in other finance costs and R\$ 53,139 as these entail original amounts credited to operating costs and expenses - electricity purchased for resale in consolidated profit or loss for the year. As regards specific consumption of diesel oil, as stage II of the ANEEL audit is not yet finished, the amount of R\$ 6,437 (R\$ 6,437 as of December 31, 2021) was maintained in noncurrent liabilities.

- (6) The parent company and consolidated statements include R\$ 17,671 (R\$ 17,671 as of December 31, 2021) regarding the portion of the ALSOL business combination acquisition to be paid in the next 4 years to the sellers. R\$ 12,201 (R\$ 12,201 as of December 31, 2021) of the subsidiary EMT in TUSD rate charges and the amount of R\$ 11,000 for the legal settlement made by the subsidiary ETO and the municipal government of Palmas et al. ETO was responsible for making the pass-through in a lump-sum to third parties, subjugating the rights to receive said amount to the Municipal Government of Palmas. The receivable was recorded against other receivables, and a provision for expected losses made in the same amount in Other income in the consolidated statement of profit loss for the year, see note 30.

## 27. Equity

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### 27.1 Share capital

The share capital as of September 30, 2022 is R\$ 4,946,375 (R\$ 3,363,685 as of December 31, 2021), represented by 2,039,086,540 registered shares (1,814,561,910, as of December 31, 2021), consisting of 800,898,864 (755,993,938 as of December 31, 2021) common shares and 1,238,187,676 (1,058,567,972 as of December 31, 2021) preferred shares, with no par value. The amount of shares converted into Units (share certificate denoting ownership of 4 preferred shares and 1 common share of the Company) is 307,044,079 (262,237,689 as of December 31, 2021).

At a Board of Directors' meeting held August 18, 2022 the increase was approved in the Company's share capital of R\$ 738,310, fully paid-in and subscribed in local currency, with the Company's capital rising to R\$ 4,946,375, via the issuance of 224,255,200 new registered book-entered shares with no par value, comprising 44,851,040 common shares and 179,404,160 preferred shares at the issuance price of R\$ 16.461386 per share regardless of class. All the new shares were fully subscribed and paid-in by exercising subscription bonuses, at the owner's sole discretion.

At a Board of Directors' meeting held August 11, 2022 the increase was approved in the Company's share capital of R\$ 621, fully paid-in and subscribed in local currency, with the Company's capital rising to R\$ 4,208,065, via the issuance of 188,600 new registered book-entered shares with no par value, comprising 37,720 common shares and 150,880 preferred shares at the issuance price of R\$ 16.47208600 per share regardless of class. All the new shares were fully subscribed and paid-in by exercising subscription bonuses, at the owner's sole discretion.

The Extraordinary General Meeting held April 27, 2022 approved the Company's share capital increase of R\$ 843,500, with the Company's capital rising to R\$ 4,207,444 as a result of reaching the legal limit on the profit reserves balance. The capital increase was made by capitalizing part of the profits reserves, without issuing new shares, which will not result in a change to the par value of existing shares (which shall continue having no attributed par value), pursuant to articles 169 (1) and 199 of Law 6404/76; and

At a Board of Directors' meeting held March 24, 2022 the increase was approved in the Company's share capital of R\$ 259, with the Company's capital rising to R\$ 3,363,944, via the issuance of 80,830 new registered book-entered shares with no par value, comprising 16,166 common shares and 64,664 preferred shares with the issuance price of R\$ 3.2009312 per share regardless of class. All the new shares were fully subscribed and paid-in by exercising subscription bonuses, at the owner's sole discretion.

The company recorded the amount of R\$ 65,723 (R\$ 65,723 as of December 31, 2021) directly in equity regarding transaction costs incurred on funds raised via new share issuances, which were recorded separately as a decrease in equity.

Preferred shares have no voting rights, have priority in capital reimbursements in premiums and to are included in the public offering of the control sale, being assured a price equal to 80% of the amount paid for voting shares comprising the control block.

The share capital can be raised up to the limit of 3,000,000,000 shares, with up to 1,000,000,000 common shares and up to 2,000,000,000 preferred shares, subject to resolution of the Board of Directors, which will decide the payment terms, features of the shares to be issued and the issuance price. An amendment to the bylaws is not required for this.

The Company's Board of Directors' meeting held April 15, 2021 approved: (i) the new Company share buyback program, which primarily aims to cover obligations undertaken by the Company under the Stock Option Programs approved, and (ii) Company shares not transferred to the beneficiaries of the 1<sup>st</sup> Share Options Program - ILP be held in the Treasury to preferably be awarded to beneficiaries of the other Share Option Programs - IPL underway or to be subsequently canceled or disposed of, without reducing the Company's capital.

Treasury shares were purchased from April 16 to 23, 2021 – a total of 1,100,000 (one million one hundred thousand) Units representing 1,100,000 (one million one hundred thousand) common shares and 4,400,000 (four million four hundred thousand) preferred shares. A total of R\$ 48,141 was spent on purchasing the above.

On June 07, 2021 approximately 176,163 Units worth R\$ 8,286 were delivered in connection with the Company's and its subsidiaries' 1<sup>st</sup> Long-Term Incentive Program, made against other capital reserves; and

On June 07, 2022 approximately 169,362 Units worth R\$ 7,445 were delivered in connection with the Company's and its subsidiaries' 2<sup>nd</sup> Long-Term Incentive Program, made against other capital reserves.

The balance of treasury shares at September 30, 2022 is R\$ 33,019 (R\$ 40,431 as of December 31, 2021), corresponding to 754,475 Units (923,837 as of December 31, 2021). The market value of the treasury shares at September 30, 2022 was R\$ 31,605 (R\$ 40,991 as of December 31, 2021).

## 27.2 Capital Reserve

	09/30/2022	12/31/2021
Disposal of treasury stock	1,849	1,849
Transactions between partners <sup>(1)</sup>	1,258,996	188,779
Funding cost - capital increase	(65,723)	(65,723)
Tax incentives for reinvestments <sup>(2)</sup>	43,860	8,042
PUT investment <sup>(3)</sup>	74,327	43,175
Variable compensation program (ILP) <sup>(4)</sup>	25,145	21,989
<b>Balances at 09/30/2022 and 12/31/2021</b>	<b>1,338,454</b>	<b>198,111</b>

<sup>(1)</sup> Transactions amongst partners - since 2019 this includes a deduction of R\$ 42,280 for income and social contribution taxes payable on the portion of equity appreciation.

Transactions between partners	09/30/2022	12/31/2021
<b>Initial balance - 12/31/2021 and 12/31/2020</b>	<b>188,779</b>	<b>307,896</b>
Gain/loss on investments in the distribution of dividends in direct and indirect subsidiaries, MTM, debentures subscription and treasury stock <sup>(1)</sup>	1,070,217	(119,117)
<b>Closing balance - 09/30/2022 and 12/31/2021</b>	<b>1,258,996</b>	<b>188,779</b>

<sup>(1)</sup> The amount of R\$ 1,070,217 (R\$ 119,117 as of December 31, 2021) denotes the (i) R\$ 46,667 loss on investment transactions due to capital increases at subsidiaries (ii) R\$ 157,496 loss on investments in direct and indirect subsidiaries (R\$ 70,976 as of December 31, 2021 on investment transactions) to distribute dividends and changes to the percentage of treasury stock, as per note 15 (1) and (iii) R\$ 1,274,380 (R\$ 48,141 as of December 31, 2021), directly recorded in Equity, denoting the balance of the financial instrument corresponding to the right to exercise the subscription bonus under the 7<sup>th</sup> debentures issuance following conversion by the debentures holders on August 15, 2022.

<sup>(2)</sup> Reinvestment tax incentives (reflects) - benefits intended for companies with operational ventures in the fields embraced by Sudene and

SUDAM, with the reinvestment of 30% (thirty percent) of the tax payable through 2018 and 50% from 2019, in equipment modernization or upgrading projects through 2023.

Funds released, less the project management fee of 2%, as per article 19 (2) of Law No. 8167/1991, were provided in other capital reserves and after their approval within 180 (one hundred and eighty) days as from the end of the financial year in which the official release notice was issued by the regional development agency, will be capitalized.

<sup>(3)</sup> PUT Investment - denotes the difference in the shares buyback option paid in by the employees and retirees of the subsidiaries ERO and EAC of R\$ 7,765, consisting of 191,679,293 ERO shares and 14,374,919,056 EAC shares, with R\$ 1,603 recorded in the equity value of shares recorded in noncurrent assets - Investments - other equity interests and R\$ 75,930 in the item derivative financial instruments in noncurrent liabilities.

<sup>(4)</sup> Variable compensation program - ILP - implementation of the Variable Compensation Program through the granting of shares known as the Long-term incentive (ILP) (see note 11).

### 27.3 Profits reserve - income tax incentives reserve (subsidiaries)

Because the subsidiaries EPB, ESE, EBO, EMT, ETO and EAC operate in the infrastructure sector of the Northeast region, central and western and northern regions they obtained a reduction to the income tax payable for the purposes of investments in projects expanding their installed capacity, as determined by article 551 (3) of Decree 3000, dated March 26, 1999.

This reduction was approved by the Constitutive Reports, which impose a number of obligations and restrictions:

- The amount obtained as a benefit cannot be distributed to the shareholders;
- The amount should be recorded as a profit reserve and can be used to absorb losses, providing all of the profit reserves have been used up beforehand, except for the legal reserve or capital increase capitalized by December 31 of the following year with the approval of the AGM/AGE; and
- The amount should be invested in activities directly related to production in the region subject to the tax incentive.

The tax incentives are now recorded in profit or loss for the period and subsequently transferred to the profits reserve and income tax reduction reserve.

See the information about the incentives obtained by:

Subsidiaries	Government Agency	No. of constitutive report	Income tax decrease (consolidated)	
			09/30/2022	12/31/2021
EPB	SUDENE	197/2012	46,736	82,573
ESE	SUDENE	205/2012	38,081	55,072
EBO	SUDENE	206/2012	7,844	11,350
EMT	SUDAM	114/2014	191,352	215,844
ETO	SUDAM	113/2014	46,390	57,493
EAC	SUDAM	018/2021	8,725	23,695
Total			<b>339,128</b>	<b>446,027</b>

These amounts were recorded directly in profit or loss for the period under consolidated "current income and social contribution taxes", and were allocated to the tax incentive reserve in the subsidiaries' equity.

### 27.4 Dividends

The corporate bylaws determine the distribution of a mandatory dividend of 35% of the net income for the year, adjusted as stipulated by article 202 of Law 6.404 issued December 15, 1976, and allows dividends to be paid out in interim results.

On August 18, 2022 the Board of Directors approved the distribution of interim dividends presented in the interim statement of financial position as of June 30, 2022 amounting to R\$ 472,193 or R\$ 1.16 per Unit and R\$ 0.2320 per common and preferred share. The payments were made on August 31, 2022 based on the Company's share position at August 23, 2022.

The Company usually allocates dividend receipts from subsidiaries to investments to the cash flow statement.

## 28. Operating revenue

### 28.1 Gross operating revenue - parent company

	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
<b>Operating revenue</b>				
Specialized services <sup>(1)</sup>	90,448	246,510	69,110	197,940
Other operating revenue	-	-	8	26
Deductions from operating revenue				
PIS	(1,492)	(4,067)	(1,140)	(3,292)
COFINS	(6,874)	(18,735)	(5,254)	(15,163)
ISS	(2,114)	(5,562)	(1,533)	(4,467)
<b>Net operating revenue</b>	<b>79,968</b>	<b>218,146</b>	<b>61,191</b>	<b>175,044</b>

<sup>(1)</sup> Refers to administrative services and the sharing of human resources provided to its subsidiaries.

### 28.2 Operating revenue - consolidated

	09/30/2022				09/30/2021			
	Outside the scope of the independent auditors		07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	Outside the scope of the independent auditors		07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
	No. of consumers	MWh	R\$	R\$	No. of consumers	MWh	R\$	R\$
Residential	6,971,736	10,684,825	2,812,686	9,327,421	6,707,819	10,523,655	3,056,164	8,767,563
Industrial	41,704	1,449,489	404,076	1,218,689	41,633	1,494,075	446,667	1,167,470
Commercial	559,166	4,136,290	1,147,175	3,822,935	546,046	4,089,086	1,268,595	3,546,871
Rural	682,313	2,504,243	693,335	1,998,697	798,363	2,743,681	749,753	1,895,117
Public authorities	72,757	1,252,498	332,746	1,062,706	72,174	1,039,351	307,285	828,969
Public lighting	8,966	1,239,231	198,231	663,438	7,621	1,329,208	249,445	684,350
Public service	9,411	732,817	160,936	511,612	9,073	812,054	183,518	496,693
Company consumption	1,825	31,309	-	-	1,797	31,187	-	-
<b>Subtotal</b>	<b>8,347,878</b>	<b>22,030,702</b>	<b>5,749,185</b>	<b>18,605,498</b>	<b>8,184,526</b>	<b>22,062,297</b>	<b>6,261,427</b>	<b>17,387,033</b>
Electricity sales to concession operators	2	2,332,940	96,687	272,751	2	2,759,104	693,375	1,042,976
Sales not invoiced net	-	(73,975)	98,652	124,923	-	(31,031)	291,874	499,910
Provision of the transmission and distribution system	1,878	-	617,291	1,707,566	1,592	-	535,944	1,439,784
Energy sold to free clients	-	3,294,211	241,605	661,280	-	3,500,924	246,676	696,620
Construction revenue - assets <sup>(1)</sup>	-	-	1,297,750	3,242,450	-	-	1,022,687	2,228,623
Transmission infrastructure maintenance and operation revenue	-	-	16,583	35,203	-	-	6,991	19,387
Revenue from construction performance obligation margins	-	-	469,640	636,138	-	-	81,692	150,846
Contract asset compensation - electricity transmission	-	-	82,766	191,006	-	-	50,118	129,709
Specialized services	-	-	36,547	124,689	-	-	28,973	81,418

	09/30/2022				09/30/2021			
	Outside the scope of the independent auditors		07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	Outside the scope of the independent auditors		07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
	No. of consumers	MWh	R\$	R\$	No. of consumers	MWh	R\$	R\$
Regulatory Penalties	-	-	(13,171)	(82,926)	-	-	(10,270)	(66,924)
Effects of reducing ICMS on the PIS and COFINS calculation base - other liabilities	-	-	-	-	-	-	-	(2,152,282)
Effects of Reducing ICMS on the PIS and COFINS calculation base - recoverable taxes	-	-	-	-	-	-	-	2,152,282
Concession financial asset	-	-	(114,341)	320,316	-	-	214,672	445,863
Creation and amortization of financial sector assets and liabilities	-	-	452,033	631,083	-	-	645,892	1,759,679
Subsidies for service awarded under concession (CDE and low-income)	-	-	400,964	1,124,740	-	-	371,568	1,046,305
Other operating revenue	-	-	102,093	274,495	-	-	97,307	211,927
<b>Total - gross operating revenue</b>	<b>8,349,758</b>	<b>27,583,878</b>	<b>9,534,284</b>	<b>27,869,212</b>	<b>8,166,120</b>	<b>28,291,294</b>	<b>10,538,926</b>	<b>27,073,156</b>
Deductions from operating revenue								
ICMS	-	-	1,064,730	3,843,064	-	-	1,517,974	4,212,466
PIS	-	-	121,527	345,758	-	-	131,023	367,678
COFINS	-	-	559,587	1,592,677	-	-	603,610	1,693,681
CPRB	-	-	3,603	8,753	-	-	1,969	5,105
ISS	-	-	9,361	24,267	-	-	6,518	16,278
Rate Flag Deductions	-	-	-	-	-	-	(9,665)	(29,375)
Energy Efficiency Program - PEE - Consumer charges - Procel	-	-	20,244	59,117	-	-	24,645	62,852
Energy Development Account - CDE	-	-	5,063	14,781	-	-	6,162	15,712
Research and Development Program - R&D National Scientific and Technological Development Fund - FNDCT	-	-	669,396	2,034,092	-	-	420,538	1,263,453
Ministry of Mining and Energy - MME	-	-	11,413	31,956	-	-	12,639	32,430
Inspection fee for electricity services - TFSEE	-	-	10,125	29,561	-	-	12,324	31,427
Ministry of Mining and Energy - MME	-	-	5,063	14,781	-	-	6,162	15,712
Inspection fee for electricity services - TFSEE	-	-	11,499	28,984	-	-	8,046	22,578
<b>Total - deductions from operating revenue</b>	<b>-</b>	<b>-</b>	<b>2,491,611</b>	<b>8,027,791</b>	<b>-</b>	<b>-</b>	<b>2,741,945</b>	<b>7,709,997</b>
<b>Total - net operating revenue</b>	<b>8,349,758</b>	<b>27,583,878</b>	<b>7,042,673</b>	<b>19,841,421</b>	<b>8,186,120</b>	<b>28,291,294</b>	<b>7,796,981</b>	<b>19,363,159</b>

(1) Of the total Concession infrastructure construction revenue, the amount of R\$ 2,847,226 (R\$ 1,736,106 as of September 30, 2021) denotes the construction revenue of the distribution companies and R\$ 395,263 (R\$ 492,521 as of September 30, 2021) denotes the construction revenue of the transmission companies. Of the total construction cost presented in the Statement of Profit or Loss of R\$ 3,242,489 (R\$ 2,228,623 as of September 30, 2021) the amount of R\$ 3,217,987 (R\$ 2,192,873 as of September 30, 2021) denotes the construction cost of

the distribution companies and R\$ 370,761 (R\$ 456,767 as of September 30, 2021) denotes the construction cost of the transmission companies.

## 29. Electricity purchased for resale

	Consolidated					
	MWH <sup>(1)</sup>		Amounts in R\$ thousand			
	09/30/2022	09/30/2021	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Energy from Itaipú - Binational	2,553,567	2,559,351	278,778	758,855	495,442	1,165,181
Auction energy	15,012,373	14,148,737	1,068,971	3,201,158	1,398,697	3,442,204
Bilateral energy and other supplies	3,724,547	4,939,157	814,812	2,374,298	980,480	2,714,767
CCC reimbursement	-	-	(156,002)	(433,329)	(204,417)	(529,953)
Angra quotas	857,741	875,865	102,439	296,168	71,580	224,882
Short- term electricity - CCEE <sup>(2)</sup>	119,971	284,905	52,116	313,083	744,431	1,563,379
Physical Guarantee Quotas	6,274,081	6,198,678	309,495	848,405	687,335	1,301,828
Alternative Energy Sources Incentive Program - PROINFA	513,382	534,790	121,186	363,563	78,083	234,249
Reserve Energy - ERR	-	-	112,969	330,391	(19,894)	91,746
(-) Recoverable portion of noncumulative PIS/COFINS	-	-	(244,350)	(726,893)	(372,465)	(903,533)
<b>Total</b>	<b>29,055,662</b>	<b>29,541,483</b>	<b>2,460,414</b>	<b>7,325,699</b>	<b>3,859,272</b>	<b>9,304,750</b>

<sup>(1)</sup> Information outside the scope of the independent auditors.

<sup>(2)</sup> Include other costs such as effects of CCEARs, injunctions/energy auction adjustment, system service charges and reserve energy.

## 30. Other Income

	Parent company				Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Other Revenue:								
Gains on deactivation	-	-	363	363	3,658	38,108	20,159	65,498
Recoverable value of receivables assigned <sup>(1)</sup>	-	-	-	-	-	-	-	99,389
Other	53	215	(58)	7	-	-	22,813	32,966
<b>Total</b>	<b>53</b>	<b>215</b>	<b>305</b>	<b>370</b>	<b>3,658</b>	<b>38,108</b>	<b>42,972</b>	<b>197,853</b>
Other Expenses:								
Losses on deactivation	(39)	(637)	-	(155)	(42,526)	(131,858)	(34,518)	(95,090)
Mark-to-market of contracts <sup>(2)</sup>	-	-	-	-	5,360	30,506	42,516	29,294
Other	-	-	-	-	1,571	(22,290)	(115,280)	(209,625)
<b>Total</b>	<b>(39)</b>	<b>(637)</b>	<b>-</b>	<b>(155)</b>	<b>(35,595)</b>	<b>(123,642)</b>	<b>(107,282)</b>	<b>(275,421)</b>

Description of the operations <sup>(1)</sup>	01/01/2021 to 09/30/2021
Inflow from assigned receivables	254,707
Reversal due to reviewing the estimate for the allowance for doubtful accounts	91,028
Cost of receivables assigned	(246,346)
<b>Effects - other income - recoverable value of assigned receivables</b>	<b>99,389</b>
(+) Cost of Goods and/or Services Sold - Provision for expected credit losses	69,632
(+) Finance Revenue - other	9,660
(-) Finance costs - Adjustment to present value	7
<b>Effects determined before tax</b>	<b>178,688</b>

<sup>(2)</sup> Consolidated energy sales include the mark-to-market of energy trading contracts, amounting to a gain as of September 30, 2022 of R\$ 33,615 (loss R\$ 32,280 as of September 30, 2021). The subsidiary ECOM operates in the Free Contracts System (“ACL”) and signed bilateral energy purchase and sale contracts with the counterparties. These transactions resulted in a loss and gain with an energy surplus, which was recognized at fair value. Realization of the fair value through the physical settlement of energy purchase and sale contracts in the consolidated statement, as shown below:

	09/30/2022	09/30/2021
Mark-to-market of energy trading sale contracts	(294,115)	1,315,957
Mark-to-market of energy trading purchase contracts	327,730	(1,283,677)
	<b>33,615</b>	<b>32,280</b>
(-) Pis and Cofins Taxes	(3,109)	(2,986)
Effect net of taxes	30,506	29,294

### 31. Insurance coverage

The insurance policy of the Company and its subsidiaries is based on taking out suitable insurance coverage deemed sufficient to cover losses caused by any impairment to its assets, and indemnification resulting from civil liability or any involuntary material and/or personal damages inflicted on third parties resulting from its operations, considering the nature of its activity. The risk assumptions adopted, given their nature, are not part of an independent audit.

The main items covered are:

Insurance lines	Date of maturity	Amount Insured (R\$ thousand)	Total Premium - Parent Company	
			09/30/2022	12/31/2021
Operating Risks	11/22/2022	90,000	85	85
Auto - Fleet	10/23/2023	Up to R\$ 360 / vehicle	25	16
Collective Life Insurance and Personal Accidents	01/31/2023	164,522	499	465
Civil Liability Directors and Officers (D&O)	03/05/2023	75,000	2	3
<b>Total</b>			<b>611</b>	<b>569</b>

Insurance lines	Date of maturity	Amount Insured (R\$ thousand)	Total Premium - Consolidated	
			09/30/2022	12/31/2021
Operating risks	03/13/2024	124,870	12,623	7,256
General civil liability	06/13/2023	90,000	3,418	3,355
Auto - Fleet	10/23/2023	Up to R\$ 1,110 / vehicle	1,234	700
General civil liability to 2 <sup>nd</sup> Risk	11/23/2022	10,000	96	97
Aeronautical - civil liability (RETA)	12/12/2022	1,467	3	3
Collective life insurance and personal accidents	01/31/2023	170,674	3,845	3,532
Portable Equipment	02/22/2023	Value of Equipment	13	-
Comprehensive Business Insurance (RJ Office)	04/02/2023	1,000	1	-
National transportation	04/04/2023	Up to 5,000/ trip	176	173
Civil liability of directors and officers (D&O)	03/05/2023	75,000	2,401	331
Aeronautical - Hull/LUC	12/12/2022	137,781	429	472
Explorer or transportation liability - R.E.T.A (Drones)	01/12/2023	941/drone	28	23
Nominated risks	02/13/2023	205,000	239	-
Other risks (RD) equipment	02/14/2023	3,500	371	-
Engineering risks and civil liability works	12/15/2022	150,000	1,083	175
<b>Total</b>			<b>25,960</b>	<b>16,117</b>

## 32. Financial instruments and risk management

### Fair value hierarchy

The different levels were assigned as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (prices) or indirectly (derived from prices).
- Level 3 - Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Because the electricity distribution subsidiaries have classified the concession financial asset as the best estimate of the fair value through profit and loss, the relevant factors for the fair value appraisal are not publicly observable, meaning the fair value hierarchy is classified at level 3. The change and respective restatements in profit or loss for the period were R\$ 320,316 (R\$ 445,863 as of September 30, 2021) and the main assumptions used, can be seen in note 13.1.

The carrying amounts, fair values and hierarchical levels of the principal financial instrument assets and liabilities have been compared below:

Parent company					
	Level	09/30/2022		12/31/2021	
		Carrying amount	Fair value	Carrying amount	Fair value
<b>Assets</b>					
<b>Amortized cost</b>					
Cash and cash equivalents		19,145	19,145	17,408	17,408
Receivables		55,736	55,736	32,681	32,681
Notes and credits receivable		25	25	25	25
Related-party credits		1,591,751	1,591,751	2,432,573	2,432,573
		<b>1,666,657</b>	<b>1,666,657</b>	<b>2,482,687</b>	<b>2,482,687</b>
<b>Fair value through profit or loss</b>					
Money market and secured funds	2	4,330,555	4,330,555	4,665,960	4,665,960
Derivative financial instruments	2	18,600	18,600	47,504	47,504
Financial instruments - share purchase options <sup>(1)</sup>	3	493,184	493,184	448,344	448,344
		<b>4,842,339</b>	<b>4,842,339</b>	<b>5,161,808</b>	<b>5,161,808</b>
<b>Liabilities</b>					
<b>Amortized cost</b>					
Trade payables		6,973	6,973	6,094	6,094
Loans, financing, debentures and debt charges		6,471,230	6,489,419	6,208,913	6,211,315
Operating leases		361	361	412	412
		<b>6,478,564</b>	<b>6,496,753</b>	<b>6,215,419</b>	<b>6,217,821</b>
<b>Fair value through profit or loss</b>					
Derivative financial instruments	2	29,331	29,331	1,236,824	1,236,824
		<b>29,331</b>	<b>29,331</b>	<b>1,236,824</b>	<b>1,236,824</b>

Consolidated					
	Level	09/30/2022		12/31/2021	
		Carrying amount	Fair value	Carrying amount	Fair value
<b>Assets</b>					
<b>Amortized cost</b>					
Cash and cash equivalents		438,269	438,269	773,505	773,505
Clients, consumers, concession operators and other		6,293,478	6,293,478	6,466,297	6,466,297
Credit receivables		104,685	104,685	103,747	103,747
Sector financial assets		766,871	766,871	2,640,613	2,640,613
		<b>7,603,303</b>	<b>7,603,303</b>	<b>9,984,162</b>	<b>9,984,162</b>
<b>Fair value through profit or loss</b>					
Money market and secured funds	2	5,552,898	5,552,898	5,243,351	5,243,351
Concession financial asset	3	9,149,052	9,149,052	7,618,313	7,618,313
Derivative financial instruments	2	1,171,825	1,171,825	2,051,113	2,051,113
Financial instruments - share purchase options <sup>(1)</sup>	3	493,184	493,184	448,344	448,344
		<b>16,366,959</b>	<b>16,366,959</b>	<b>15,361,121</b>	<b>15,361,121</b>

## Liabilities

### Amortized cost

Trade payables	2,042,525	2,042,525	2,690,288	2,690,288
Loans, financing, debentures and debt charges	28,029,212	28,099,048	23,353,373	23,357,189
Operating leases	46,486	46,486	52,547	52,547
Sector financial liabilities	828,632	828,632	1,483,990	1,483,990
Tax financing	23,404	23,404	44,357	44,357
	<b>30,970,259</b>	<b>31,040,095</b>	<b>27,624,555</b>	<b>27,628,371</b>

### Fair value through profit or loss

Derivative financial instruments <sup>(2)</sup>	2	654,842	654,842	2,082,222	2,082,222
		<b>654,842</b>	<b>654,842</b>	<b>2,082,222</b>	<b>2,082,222</b>

- <sup>(1)</sup> On December 27, 2018 the Board of Directors approved the investment agreement with Itaú Unibanco S.A. (“Itaú”) regulating the general terms and conditions for Itaú to enter as a noncontrolling shareholder in the share ownership structure of the subsidiary Energisa Participações Minoritárias S.A.

Following the operation’s consummation, Itaú Unibanco S.A. became the holder of the entire preferred shares and Energisa S.A., in turn, 100.0% of the common shares issued by the subsidiary. As a result of the operation, Energisa directly and indirectly owned 95.21% of the total share capital of Rede Energia Participações and 88.9% of Energisa Mato Grosso. Following the new investments made by Banco Itaú Unibanco in the subsidiary Energisa Participações Minoritárias S.A., the interests are 94.63% and 87.53%, respectively.

Note that the rights and obligations of Energisa S.A. and Itaú Unibanco S.A., as shareholders of Energisa Participações Minoritárias, were set out in a shareholders’ agreement between the parties. The Company has maintained a call option over all of the noncontrolling shareholder’s preferred shares. The fair value of this instrument is measured using unobservable inputs, as the call price incurred by the Company is calculated based on the noncontrolling shareholder’s contribution plus 100% of the DI rate variance + 0.75%. By April 2021 this restatement will be conducted at 101% of the DI rate, less dividends distributed to the noncontrolling shareholders. The noncontrolling shareholder does not have the put option, where the noncontrolling interests hold the equity risk, where the parent company can decide whether or not to exercise its call option.

The fair value of the call option at September 30, 2022, as recognized under finance revenue in the parent-company and consolidated statement of profit or loss, as a Level 3 financial instrument, is R\$ 839, as follows:

Valuation methods	Fair value - call option at 09/30/2022	Unobservable inputs	Sensitivity of inputs to fair value
Discounted cash flow method	R\$ 493,184	Dividends <sup>(1)</sup>	+10% (increase in fair value of R\$ 74,580) -10% (decrease in fair value of (R\$ 76,918))

- <sup>(1)</sup> Estimated dividends to be received for the common shares in subsidiary Energisa Participações Minoritárias S.A up to 4/1/2026.

As of September 30, 2022 the fair value of this Level 3 financial instrument is R\$ 493,184 (R\$ 448,344 as of December 31, 2021), which is the fair value as determined by Management, recognized in the parent-company and consolidated statement of profit or loss.

- <sup>(2)</sup> The Company issued simple debentures conjugated with subscription bonuses. The right to exercise the underwriting bonus (convertibility) by debenture holders would take place at the price of one UNIT (ENGI11). This is an “in the money” option, which reflects the good likelihood of conversion, with the debt record maintained, plus the effect of the derivative financial instrument.

## Derivatives

The estimated fair values of the financial assets and liabilities were determined through information available in the market and appropriate valuation methodologies.

The Company and its subsidiaries have the policy of managing market risks, thereby avoiding assuming material positions exposed to fair value fluctuations. They therefore only seek to use instruments which provide greater risk control. The derivative contracts involve swap operations and options with interest and exchange rates, in order to counter the exposure to exchange rate changes and to bring the debt cost in line with market trends.

The hedge transactions against adverse exchange variance require constant monitoring in order to preserve the efficiency of their structures. The transactions in force are subject to restructuring at any time and can be reversed or subject to additional transactions in order to reduce potential material losses.

### **Hedge Accounting**

On September 30, 2022 the Company and its subsidiaries formally classified part of its swap transactions (hedge instruments) used to swap exchange variance and interest variance for CDI variance as hedge accounting. As of September 30, 2022 these transactions and the debts (subject to hedges) are being valued as fair value hedges. In these hedge designations, the Company and its subsidiaries documented: (i) the hedge ratio; (ii) the risk management goal and strategy; (iii) the financial instrument's identification; (iv) the item or transaction covered; (v) the nature of the risk to be covered; (vi) the description of the coverage relation; (vii) statement of the correlation between the hedge and the hedged item; and (viii) statement of the hedge's effectiveness.

Swap contracts are designated and effective as fair value hedges in relation to the exchange variance and/or interest rate, when applicable. During the period the hedge was highly effective in the exposure of fair value to change in interest rates and as a consequence, the carrying amount of securities classified as hedge was impacted by R\$ 136,731 (R\$ 261,021 as of September 30, 2021) and recognized in financial income at the same time as the fair value of the interest rate swap was recognized in profit or loss.

### **Fair Value Option**

The Company and its subsidiaries opted to formally classify new debt securities secured in the period, for which the Company and its subsidiaries have derivative financial instruments to swap exchange and interest rate variance, as measured at fair value. The fair value option aims to eliminate or reduce inconsistency in the measurement or recognition of certain liabilities, which would otherwise arise. Both the swaps and the respective debts can therefore be measured at fair value and this option is irreversible, and should only be made upon initial recognition of the transaction. As of September 30, 2022, these debts and derivatives, and any other assets and liabilities measured at fair value through profit or loss have any gains or losses resulting from their remeasurement recognized in the Company's profit and loss.

During the period ended September 30, 2022, the carrying amount of debts classified as "Fair Value Option" was impacted by R\$ 163,138 (R\$ 14,775 as of September 30, 2021) and recognized in consolidated finance income at the same time the interest rate swap's fair value was recognized in finance income/loss.

### **Uncertainty**

The amounts were estimated at the quarterly interim reporting date based on information available in the market and appropriate appraisal techniques. However, considerable judgment was required in the interpretation of the market data to estimate the most adequate fair value. Consequently, the estimates used and presented below do not necessarily indicate the values that could be realized in the current exchange market.

## Financial risk management

The Board of Directors is generally responsible for establishing and supervising the risk management model of the Company and its subsidiaries. The Company has therefore implemented operating limits with pre-established amounts and indicators in the “Financial Risk Management policy” (reviewed annually and available on the Company’s site) and in the internal regulations of the Executive Board of the Company and its subsidiaries.

The Risk Management Committee, consisting of the Financial Board and specialist independent consultant, monitors compliance of operations with the “Financial Market Risk Management Policy” by way of the Quarterly Risk Management Report.

Furthermore, the Company and its subsidiaries’ risk management aims to detect, analyze and monitor risks encountered, in order to establish limits and check compliance with them. For this, the Company and its subsidiaries have been using the services of an independent company specialized in cash and debt risk management, which means that the main macroeconomic metrics and their impact on results are monitored on a daily basis, in particular derivative transactions. This allows contracting and repositioning strategies to be devised, pursuing low risk and higher finance income.

## Credit risk management

The debt index at the end of the period/year is the following:

	Consolidated	
	09/30/2022	12/31/2021
Debt <sup>(1)</sup>	28,029,212	23,353,373
Cash and cash equivalents	(438,269)	(773,505)
<b>Net debt</b>	<b>27,590,943</b>	<b>22,579,868</b>
Equity	11,665,088	8,434,440
<b>Net debt index</b>	<b>2.37</b>	<b>2.68</b>

<sup>(1)</sup> The debt is defined as short and long-term loans, financing and debentures (excluding derivatives and financial surety contracts) and debt charges, as detailed in notes 19 and 20.

## Liquidity risk

By way of the projected cash flow, Management schedules its obligations to generate financial liabilities to the flow of receipts or sources of financing in order to ensure the greatest possible liquidity so as to honor its obligations, thereby avoiding default which hinders the operational progress of Energisa and its subsidiaries.

The contractual maturities of the main financial liabilities, including estimated interest payments until the original contractual maturity and excluding the impact of currency trading agreements at the net position are as follows:

Parent company							
	Average effective weighted interest rate (%) months	Up to 6 months	6 to 12 months	1 to 3 years	3 to 5 years	Over 5 years	Total
Trade payables		6,973	-	-	-	-	6,973
Loans and financing, debt charges and debentures.	14.62%	596,178	566,567	3,099,066	1,818,522	2,843,841	8,924,174
Derivative Financial Instruments		14,670	13,059	(18,600)	-	-	9,129
Derivative Financial Instruments - Other <sup>(*)</sup>		-	-	1,602	-	(493,184)	(491,582)
<b>Total</b>		<b>617,821</b>	<b>579,626</b>	<b>3,082,068</b>	<b>1,818,522</b>	<b>2,350,657</b>	<b>8,448,694</b>

Consolidated							
	Average effective weighted interest rate (%) months	Up to 6 months	6 to 12 months	1 to 3 years	3 to 5 years	Over 5 years	Total
Trade payables		1,921,172	-	-	-	121,353	2,042,525
Loans and financing, debt charges and debentures.	14.09%	4,890,819	4,028,264	12,893,583	5,257,568	16,031,085	43,101,319
Derivative Financial Instruments		173,853	192,256	(187,021)	(236,286)	(352,989)	(410,187)
Derivative Financial Instruments - Other <sup>(*)</sup>		-	(10,082)	1,602	-	(591,500)	(599,980)
<b>Total</b>		<b>6,985,844</b>	<b>4,210,438</b>	<b>12,708,164</b>	<b>5,021,282</b>	<b>15,207,949</b>	<b>44,133,677</b>

<sup>(\*)</sup> Includes R\$ 1,602 (R\$ 1,371 as of December 31, 2021) for the commitment to buy back shares paid in by the employees and retirees of the subsidiaries ERO and EAC.

The liquidity risk denotes the risk of the Company struggling to honor its obligations posed by financial liabilities. The Company monitors the liquidity risk by maintaining investments readily convertible to meet obligations and commitments, in addition to foreseeing its future cash requirements.

Under Brazil's energy model, electricity acquired by energy distribution companies is mainly produced by hydroelectric power plants. A prolonged drought could cause power plant reservoir levels to plummet, resulting in the need to use thermal power plants, which could increase costs for distribution companies. This situation could exert pressure on the distribution companies' cash levels in the short term, leading the government to introduce measures to calibrate the system, such as increasing future rates and rate flags. Coupled with the constant monitoring of the commitments undertaken by the electricity distribution subsidiaries in their energy purchase agreements, these initiatives help to diminish the subsidiaries' exposure to energy cost oscillations.

### Credit risk

Management believes the risks posed by its cash and cash equivalents, short-term investments and derivative financial instruments are minimal, as there is no concentration and transactions are conducted with banks which assess risk in accordance with the "Financial Risk Management policy". The Board of Directors' Audit Committee was convened in the first quarter of 2010 to oversee the group's management, according to the rules and principles established in the policy.

The credit risk, especially that of Energisa Group's distribution companies, is posed by trade accounts receivable, consumers, concession operators and others, which is, however, mitigated by sales to a broad consumer base and legal prerogatives which allow the provision of services to most defaulting clients to be suspended.

The concession financial asset consisting of estimated portion of capital invested in public service infrastructure not completely amortized by the end of the concession will be an unconditional right to receive money or other financial asset from the concession authority, as compensation for the infrastructure investment.

Sector financial assets denote assets deriving from temporary differences between the ratified costs of Parcel A and other financial components, constituting a right receivable from its electricity distribution subsidiaries. These amounts are effectively settled during the coming rate periods, or in the event the concession is terminated with balances that have not been recovered, they will be included in the compensation base that exists in the case of termination for any reason of the concession.

### Exposure to credit risks

The carrying amount of financial assets denotes the maximum exposure to credit risk at the interim reporting date, as follows:

	Note	Parent company		Consolidated	
		09/30/2022	12/31/2021	09/30/2022	12/31/2021
Cash and cash equivalents	5.1	19,145	17,408	438,269	773,505
Money market and secured funds	5.2	4,330,555	4,665,960	5,552,898	5,243,351
Clients, consumers, concession operators and other	6	55,736	32,681	6,293,478	6,466,297
Credit receivables		25	25	104,685	103,747
Financial sector assets, net	9	-	-	(61,760)	1,156,623
Concession financial asset	13	-	-	9,149,052	7,618,313
Derivative financial instruments	32	18,600	47,504	1,171,825	2,051,113

#### a) Interest and exchange rate risk

Part of the local-currency loans and financing presented in note 19 consist of financing from several national development agencies and other institutions in the capital market. The interest rate is defined by these Agents, taking into account the underlying interest rate, the risk premium compatible with the financed companies, their guarantees and the sector they are engaged in. In the event it is not possible to acquire alternatives or different market hypotheses and/or methods for their estimates, in view of the subsidiaries' business and sector specifics, these are measured by the amortized cost method at the contractual rates.

The Company's results are susceptible to changes in the liabilities indexed in foreign currencies, primarily the US dollar. The US dollar exchange rate closed the period ended September 30, 2022 down by 3.12% over December 31, 2021, quoted at R\$ 5.4066 / USD. The historic volatility of the US dollar as of September 30, 2022 was 15.05%, compared with 10.79% as of December 31, 2021. The Euro exchange rate closed the period ended September 30, 2022 down by 16.30% over December 31, 2021, quoted at R\$ 5.2904/Euro. The Euro experienced volatility of 15.05% as of September 30, 2022.

R\$ 4,618,574 (R\$ 3,969,963 as of December 31, 2021) of the Company's consolidated bank debts and issuances of R\$ 28,209,184 (R\$ 23,462,751 as of December 31, 2021) as of September 30, 2022, excluding the effects of unappropriated costs, is denominated in foreign currencies, as per notes 19 and 20. The operations subject to hedging and the respective financial instruments used are detailed below.

The foreign-currency loans have a short- and long-term maturity and maximum costs of 3.98% per year plus exchange variance.

The parent company and consolidated statement of financial position the following balances denoting the mark-to-market of the financial derivatives related to the foreign exchange rate and interest, resulting from a combination of factors usually adopted for the mark-to-market of these instruments, such as volatility, currency coupon, interest rates and the exchange rate.

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Current assets	-	-	269,448	473,525
Noncurrent assets	511,784	495,848	1,395,561	2,025,932
<b>Total assets</b>	<b>511,784</b>	<b>495,848</b>	<b>1,665,009</b>	<b>2,499,457</b>
Current liabilities	27,729	1,235,453	625,475	1,709,426
Noncurrent liabilities	1,602	1,371	29,367	372,796
<b>Total liabilities</b>	<b>29,331</b>	<b>1,236,824</b>	<b>654,842</b>	<b>2,082,222</b>

The Company and its subsidiaries have hedged 100% of the forex-indexed liabilities against adverse exchange variance, thereby hedging the principal and interest through maturity. These hedges are split into the following instruments:

Operation	Notional (USD)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
<b>ENERGISA S/A</b>					
Resolution 4131 - XP	50,000	USD + 2.47%	CDI +1.71%	06/28/2024	Fair Value Option
<b>ENERGISA MINAS GERAIS</b>					
Resolution 4131 - Bank of America ML	18,257	USD + 2.153%	CDI + 1.75%	02/02/2024	Fair Value Option
Resolution 4131 - Scotiabank	7,901	USD + 1.785%	CDI + 1.65%	06/17/2024	Fair Value Option
Resolution 4131 - Bank of America ML	7,048	USD + 2.576%	CDI + 1.50%	06/17/2024	Fair Value Option
<b>ENERGISA MATO GROSSO</b>					
Resolution 4131 - Bank of America ML	10,676	EUR + 0.81%	CDI + 0.85%	12/15/2022	Fair Value Option
Resolution 4131 - Scotiabank	49,200	USD + 2.58%	CDI + 1.00%	12/29/2022	Fair Value Option
Resolution 4131 - Citibank	11,598	(Libor + 0.60%) x 117.65%	CDI + 0.65%	02/13/2023	Fair Value Option
Resolution 4131 - Scotiabank	23,432	USD + 1.4200%	CDI + 1.65%	06/17/2024	Fair Value Option
Resolution 4131 - Bank of America ML	45,875	USD + 2.00%	CDI + 1.50%	09/01/2023	Fair Value Option
Resolution 4131 - Citibank	20,000	(Libor + 1.18%) x 117.65%	CDI + 1.63%	08/28/2023	Fair Value Option
Resolution 4131 - Bank of America ML	24,876	EUR + 1.7459%	CDI + 1.60%	02/14/2025	Fair Value Option
Resolution 4131 - JL Morgan	58,525	USD + 3.5765%	CDI + 1.55%	03/18/2024	Fair Value Option
Resolution 4131 - Citibank	20,619	(SOFR + 1.00%) x 117.647%	CDI + 1.40%	03/25/2024	Fair Value Option
Resolution 4131 - Santander	17,682	USD + 3.20%	CDI + 1.60%	02/27/2023	Fair Value Option
<b>ENERGISA TOCANTINS</b>					
Resolution 4131 - Bank of America ML	15,372	USD + 2.1529%	CDI + 1.75%	02/02/2024	Fair Value Option
<b>ENERGISA SUL-SUDESTE</b>					
Resolution 4131 - Scotiabank	12,300	USD + 2.584%	CDU + 1.00%	12/29/2022	Fair Value Option
Resolution 4131 - Bank of America ML	26,675	EURO + 0.853%	CDI + 0.95%	01/17/2023	Fair Value Option
Resolution 4131 - Scotiabank	24,635	USD + 2.33%	CDI + 1.60%	12/17/2024	Fair Value Option
Resolution 4131 - Citibank	3,500	USD + 3.5176%	CDI + 1.50%	09/21/2022	Fair Value Option
<b>ENERGISA ACRE</b>					
Resolution 4131 - Bofa	79,186	VC (EURO) + 1.651%	CDI + 1.65%	12/13/2023	Fair Value Option
<b>ENERGISA RONDÔNIA</b>					
Resolution 4131 - Scotiabank	12,300	USD + 2.5840%	CDI + 1.00%	12/29/2022	Fair Value Option
Resolution 4131 - Citi	13,683	(LIBOR + 0.60%) x 117.647%	CDI + 0.65%	02/27/2023	Fair Value Option
Resolution 4131 - Citi	29,000	(LIBOR + 0.75%) x 117.647%	CDI + 0.65%	03/23/2023	Fair Value Option
Resolution 4131 - Citi	37,665	(LIBOR + 1.24%) x 117.647%	CDI + 1.80%	05/28/2024	Fair Value Option
Resolution 4131 - Bocom BBM	9,820	USD + 3.35%	CDI + 1.16%	02/01/2024	Fair Value Option
<b>ENERGISA BORBOREMA</b>					
Resolution 4131 - Scotiabank	7,901	USD + 1.78%	CDI + 1.65%	06/17/2024	Fair Value Option
<b>ENERGISA TRANSMISSORA</b>					
Resolution 4131 - Citibank	31,314	(Libor + 0.60%) x 117.65%	CDI + 0.65%	02/27/2023	Fair Value Option
<b>ENERGISA SOLUÇÕES</b>					
Resolution 4131 - Bocom BBM	3,521	VC + 2.33%	CDI + 1.34%	02/01/2024	Fair Value Option
Resolution 4131 - Bocom BBM	4,951	USD + 2.35%	CDI + 1.36%	06/10/2024	Fair Value Option
Resolution 4131 - Bocom BBM	3,921	USD + 5.27%	CDI + 0.95%	08/28/2023	Fair Value Option
<b>ENERGISA COMERCIALIZADORA</b>					
Resolution 4131 - Bocom BBM	7,919	USD + 2.34%	CDI + 1.36%	06/10/2024	Fair Value Option
Resolution 4131 - Bocom BBM	5,869	USD + 5.41%	CDI + 0.95%	08/29/2023	Fair Value Option

Operation	Notional (USD)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
<b>ENERGISA NOVA FRIBURGO</b>					
Resolution 4131 - Bofa	6,085	USD + 4.6824%	CDI + 1.75%	05/22/2025	Fair Value Option
<b>ENERGIA MATO GROSSO DO SUL</b>					
Resolution 4131 - Bank of America ML	15,372	USD + 2.1529%	CDI + 1.75%	02/02/2024	Fair Value Option
Resolution 4131 - Citi	27,053	(LIBOR + 1.16%) x 117.647%	CDI + 1.75%	07/29/2024	Fair Value Option
Resolution 4131 - Bank of America ML	11,310	EUR + 1.8788%	CDI + 1.60%	03/21/2025	Fair Value Option
Resolution 4131 - Citi	30,928	(SOFR + 1.00%) x 117.647%	CDI + 1.40%	03/25/2024	Fair Value Option
<b>ENERGISA SERGIPE</b>					
Resolution 4131 - Citi	33,432	(SOFR + 1.00%) X 117.647%	CDI + 1.15%	09/06/2023	Fair Value Option
<b>ENERGISA RIO PEIXE I</b>					
Resolution 4131 - Scotiabank	20,875	USD + 1.7350%	CDI + 1.05%	04/27/2023	Fair Value Option
<b>ENERGISA RIO PEIXE II</b>					
Resolution 4131 - Scotiabank	20,875	USD + 1.7350%	CDI + 1.05%	04/27/2023	Fair Value Option
<b>ALSOL</b>					
Resolution 4131 - Scotiabank	74,036	USD + 2.22%	CDI + 1.34%	02/02/2024	Fair Value Option

The Company also has swaps (fixed rates, CDI, TJLP, among others) for the notional value of its local currency debt (Reais). See below the interest swaps:

Operation	Notional (BRL)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
Itaú BBA x EMT	73,494	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
Itaú BBA x ETO	35,696	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
Itaú BBA x ESS	22,121	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
Itaú BBA x ESS	16,511	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
Itaú BBA x EPB	13,618	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
Itaú BBA x EMG	7,532	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
Itaú BBA x ESE	8,376	IPCA + 5.6601%	102.65% CDI	06/17/2024	Fair Value Hedge
J.P. Morgan x EPB	11,635	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x ENERSUL	10,762	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x EMT	10,544	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x ETO	9,526	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x ESS	8,580	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x ESE	7,126	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x EMG	3,636	IPCA + 4.4885%	100.90% CDI	10/17/2022	Fair Value Hedge
J.P. Morgan x EPB	2,169	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x ENERSUL	2,006	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x EMT	1,965	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x ETO	1,775	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x ESS	1,599	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x ESE	1,328	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x EMG	678	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan x EPB	4,035	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
J.P. Morgan x ENERSUL	3,733	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
J.P. Morgan x EMT	3,657	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
J.P. Morgan x ETO	3,304	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
J.P. Morgan x ESS	2,977	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
J.P. Morgan x ESE	2,472	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge

Operation	Notional (BRL)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
J.P. Morgan x EMG	1,261	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Itaú x ETO	240,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Itaú x EMT	385,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Itaú x ENERSUL	155,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Itaú x EMG	50,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Safra x EPB	135,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Safra x ESE	65,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Itaú x ESS	70,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Santander x ETE	75,500	IPCA + 4.92%	104.25% CDI	12/15/2025	Fair Value Hedge
Santander x ETE	51,462	IPCA + 5.14%	105.15% CDI	12/15/2028	Fair Value Hedge
Santander x ETE	123,038	IPCA + 4.98%	104.50% CDI	12/15/2025	Fair Value Hedge
Itaú x ERO	195,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Itaú x EAC	105,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Itaú x ERO	130,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Itaú x EAC	70,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Itaú x PARÁ I	196,058	IPCA + 1.8854%	CDI - 0.44%	03/27/2024	N.A.
ABC Brasil x PARÁ II	151,784	IPCA + 1.6834%	CDI - 0.55%	04/15/2024	N.A.
J.P. Morgan x EMT	73,311	IPCA + 4.4744%	CDI + 1.78%	04/15/2024	N.A.
J.P. Morgan x ETE	86,631	IPCA + 4.4744%	CDI + 1.78%	04/15/2024	N.A.
J.P. Morgan x EAC	37,099	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x EBO	13,938	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x ENERSUL	69,586	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x EMG	32,383	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x ENF	9,327	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x EPB	64,870	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x ERO	78,913	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x ESE	27,876	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x ESS	55,648	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
J.P. Morgan x ETO	55,648	IPCA + 4.4744%	CDI + 1.80%	04/11/2024	N.A.
Bank of America x EMT	64,107	IPCA + 4.2297%	CDI + 0.835%	10/15/2026	N.A.
Bank of America x ETE	61,227	IPCA + 4.2297%	CDI + 0.835%	10/15/2026	N.A.
Bank of America x ENERSUL	9,163	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x EMG	4,277	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x ENF	1,216	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x ETO	7,339	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x ERO	10,389	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x EAC	4,885	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x EPB	8,555	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x ESE	3,669	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x ESS	7,339	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Bank of America x EBO	1,835	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	N.A.
Itaú x EPB	49,924	IPCA + 5.11%	CDI + 0.25%	10/15/2026	N.A.
Itaú x ESE	59,006	IPCA + 4.88%	CDI + 0.02%	10/15/2026	N.A.

Operation	Notional (BRL)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
Itaú x EMT	181,887	IPCA + 4.88%	CDI + 0.02%	10/15/2026	N.A.
Itaú x ENERSUL	148,501	IPCA + 4.88%	CDI + 0.02%	10/15/2026	N.A.
J.P. Morgan x ENERSUL	320,000	IPCA + 6.0872%	CDI + 0.85%	10/15/1931	Fair Value Hedge
BR Partners x EMT	350,000	IPCA + 6.0872%	CDI + 0.80%	10/15/1931	Fair Value Hedge
J.P. Morgan x EAM	41,638	IPCA + 6.0872%	CDI + 0.93%	10/15/1931	Fair Value Hedge
J.P. Morgan x ERO	92,800	IPCA + 6.0872%	CDI + 0.93%	10/15/1931	Fair Value Hedge
J.P. Morgan x EPB	54,634	IPCA + 6.0872%	CDI + 0.93%	10/15/1931	Fair Value Hedge
J.P. Morgan x ETO	82,000	IPCA + 6.0872%	CDI + 0.93%	10/15/1931	Fair Value Hedge
J.P. Morgan x ESE	58,928	IPCA + 6.0872%	CDI + 0.93%	10/15/1931	Fair Value Hedge
BR Partners x ESS	81,000	IPCA + 6.0996%	CDI + 0.814%	01/15/2032	Fair Value Hedge
BR Partners x EPB	63,000	IPCA + 6.0123%	CDI + 0.755%	01/15/2030	Fair Value Hedge
BR Partners x ESE	68,000	IPCA + 5.7360%	CDI + 0.509%	07/15/2027	Fair Value Hedge
Bank of America x ERO	253,694	IPCA + 6.1566%	CDI + 0.789%	04/15/2029	Fair Value Hedge
Bank of America x ERO	156,306	IPCA + 6.2770%	CDI + 0.945%	04/15/2032	Fair Value Hedge
BR Partners x ETO	55,689	IPCA + 6.1566%	CDI + 0.717%	04/15/2029	Fair Value Hedge
BR Partners x ETO	34,311	IPCA + 6.2770%	CDI + 0.880%	04/15/2032	Fair Value Hedge
BR Partners x EMT	164,437	IPCA + 6.1566%	CDI + 0.717%	04/15/2029	Fair Value Hedge
BR Partners x EMT	95,563	IPCA + 6.2770%	CDI + 0.880%	04/15/2032	Fair Value Hedge

On September 30, 2022 the Company also took out Non Deliverable Forwards (“NDFs”) for its subsidiary. The amounts are shown below:

Operation	Acquisition			Maturity
	Assets	Notional (USD)	Fixed transaction value	
BBI x Energisa Amazonas	USD @ 5.2859	3,357	17,743	07/17/2023
XP X Energisa Transmissão	USD @ 6.266	3,407	21,346	06/03/2024
XP X Energisa Transmissão	USD @ 6.315	4,001	25,267	07/01/2024
XP X Energisa Transmissão	EUR @ 6.315	0.176	1,113	06/03/2024

In accordance with CPC 40, the values of the Company and its subsidiaries’ derivative financial instruments, which were recorded as fair value option as of September 30, 2022 and 2021 are presented below:

## Parent company

Fair Value Option	Reference value		Description	Fair value	
	09/30/2022	12/31/2021		09/30/2022	12/31/2021
Debt (Hedge Object)	247,040	247,040	Foreign Currency - USD and LIBOR	(247,350)	(271,701)
Forex Swap (Hedge Instrument)	247,040	247,040	<b>Long Position</b>		
			Foreign Currency - USD and LIBOR	247,350	271,701
			<b>Short Position</b>		
			CDI Interest Rate	(256,479)	(247,142)
			Net swap position	(9,129)	24,559
			<b>Net debt position + Swap</b>	<b>(256,479)</b>	<b>(247,142)</b>

## Consolidated

Fair Value Option	Reference value		Description	Fair value	
	09/30/2022	12/31/2021		09/30/2022	12/31/2021
Debt designated to Fair Value Option	4,531,486	3,449,289	Foreign Currency	(4,618,686)	(3,970,084)
Forex Swap (Derivative)	4,531,486	3,449,289	<b>Long Position</b>		
			Foreign Currency	4,673,095	4,094,157
			<b>Short Position</b>		
			CDI Interest Rate	(4,624,203)	(3,474,385)
			Net swap position	48,892	619,772
			<b>Net debt position + Swap</b>	<b>(4,569,794)</b>	<b>(3,350,312)</b>

The Company classifies certain hedge instruments related to exchange variance risk and interest rate risk posed by loans as fair value hedge, as shown below:

## Consolidated

Derivatives	Reference value		Description	Fair value	
	09/30/2022	12/31/2021		09/30/2022	12/31/2021
Debt (Hedge Object)	5,670,507	4,896,105	Fixed rate	(4,652,732)	(3,887,695)
Interest swaps (Hedge Instrument)	5,670,507	4,896,105	<b>Long Position</b>		
			Fixed rate	6,278,579	5,479,049
			<b>Short Position</b>		
			CDI Interest Rate	(5,917,284)	(4,990,837)
			Net swap position	361,295	488,212
			<b>Net debt position + Swap</b>	<b>(4,291,437)</b>	<b>(3,399,483)</b>

The subsidiaries calculated the fair value of their derivatives as of September 30, 2022 and December 31, 2021 based on the market price quotes for similar contracts. Their variance is directly associated with the variance of the debt balances listed in the note 19 and 20 and the positive performance of the hedge mechanisms used, as described above. The Company and its subsidiaries do not intend to settle these contracts before maturity. They also have different expectations for the results presented as Fair Value - as shown below. To ensure perfect management, daily monitoring is conducted in order to keep risk to a minimum and obtain better financial results.

The mark-to-market (MtM) of the Company and its subsidiaries' operations was calculated by an accepted method generally used by the market. The method basically consists of calculating the future value of the operations agreed in each contract, discounting the present value at market rates. A variant of the Black & Scholes formula is used to calculate the MtM of options. This formula is normally used to calculate the premium on currency options. The data

used in these calculations was obtained from reliable sources. The market rates, such as the fixed rate and forex coupon, were obtained directly from the BM&F site (Market Rates for Swaps). The Ptax exchange rate was obtained from the Central Bank's site. The implicit dollar volatility for options were obtained from BM&F.

## Sensitivity analysis

Pursuant to CPC 40, the Company and its subsidiaries conducted sensitivity analyses on the main risks to which the financial instruments and derivatives are exposed, as shown:

### Exchange variance

If the exchange exposure as of September 30, 2022 were maintained, and the effects on the future financial statements simulated by type of financial instrument and for three different scenarios, the following results would be obtained (restated as for the interim reporting date):

#### Parent Company:

Operation	Exposure	Risk	Scenario I (Probable) ( <sup>(1)</sup> )	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
<b>Foreign Currency Debt</b>	(247,040)		(201,206)	(251,585)	(301,964)
Change in Debt			45,834	(4,545)	(54,924)
<b>Forex Swap</b>		Exchange rate increase			
<b>Long Position</b>					
Derivative Financial Instruments	247,350		201,516	251,895	302,274
Change			(45,834)	4,545	54,924
<b>Short Position</b>					
Derivative Financial Instruments - CDI Interest Rate	(256,479)		(256,479)	(256,479)	(256,479)
<b>Subtotal</b>	<b>(9,129)</b>		<b>(54,963)</b>	<b>(4,584)</b>	<b>45,795</b>
<b>Net Total</b>	<b>(256,169)</b>		<b>(256,169)</b>	<b>(256,169)</b>	<b>(256,169)</b>

<sup>(1)</sup> The probable scenario is calculated based on the expected future exchange rate in the last Focus bulletin disclosed for the calculation date. The deterioration scenarios of 25% and 50% are calculated based on the probable scenario curve. In these scenarios the forex curve is impacted, the CDA curve holds steady and the exchange coupon curve is recalculated. This is done to ensure the parity between the spot, CDI, currency coupon and future exchange rate is always valid.

The derivatives in the "Probable Scenario" calculated based on the net analysis of the above operations until the maturity thereof, adjusted to present value by the fixed rate in Brazilian Reais as of September 30, 2022, which is reflected in the negative present value of R\$ 256,169, that shows how the adverse exchange variance in existing debts was mitigated. The greater the deterioration of the exchange rate (risk variable considered), the greater the positive results of the swaps. However, there would be negative present value of R\$ 256,169 in the scenarios where the Brazilian real exchange rate lost 25% and 50%, a scenario in which some of the current caps would be exceeded.

## Consolidated

Operation	Exposure	Risk	Scenario I (Probable) (1)	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
<b>Foreign Currency Debt</b>	(4,531,486)		(3,878,417)	(4,869,821)	(5,861,225)
Change in Debt			653,069	(338,335)	(1,329,739)
<b>Forex Swap</b>		Exchange rate increase			
<b>Long Position</b>					
Derivative Financial Instruments	4,673,095		4,064,980	5,067,623	6,070,265
Change			(608,115)	394,528	1,397,170
<b>Short Position</b>					
Derivative Financial Instruments - CDI Interest Rate	(4,624,203)		(4,624,203)	(4,624,203)	(4,624,203)
Subtotal	48,892		(559,223)	443,420	1,446,062
<b>Net Total</b>	<b>(4,482,594)</b>		<b>(4,437,640)</b>	<b>(4,426,401)</b>	<b>(4,415,163)</b>

(1) The probable scenario is calculated based on the expected future exchange rate in the last Focus bulletin disclosed for the calculation date. The deterioration scenarios of 25% and 50% are calculated based on the probable scenario curve. In these scenarios the forex curve is impacted, the CDA curve holds steady and the exchange coupon curve is recalculated. This is done to ensure the parity between the spot, CDI, currency coupon and future exchange rate is always valid.

The derivatives in the "Probable Scenario" calculated based on the net analysis of the above operations until the maturity thereof, adjusted to present value by the fixed rate in Brazilian Reais as of September 30, 2022, which is reflected in the negative present value of R\$ 4,482,594 that shows how the adverse exchange variance in existing debts was mitigated. The greater the deterioration of the exchange rate (risk variable considered), the greater the positive results of the swaps.

## Interest rate variance

### Consolidated

If the interest-rate exposure as of September 30, 2022 were maintained, and the effects on the future financial statements simulated by type of financial instrument and for two different scenarios, the following results would be obtained (restated as for the reporting date):

Operation	Exposure	Risk	Scenario I (Probable) (1)	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
<b>Local Currency Debt - Interest Rate</b>	(5,670,507)		(5,670,507)	(5,670,507)	(5,670,507)
Change in Debt					
<b>Interest swaps</b>		Increase in CDI			
<b>Long Position</b>					
Derivative Financial Instruments - Fixed	6,278,579		6,278,579	6,278,579	6,278,579
Change - Interest rates			-	-	-
<b>Short Position</b>					
Derivative Financial Instruments - CDI	(5,917,284)		(5,917,284)	(6,389,116)	(6,855,100)
Change			-	(471,832)	(937,816)
Subtotal	361,295		361,295	(110,537)	(576,521)
<b>Net Total</b>	<b>(5,309,212)</b>		<b>(5,309,212)</b>	<b>(5,781,044)</b>	<b>(6,247,028)</b>

Assuming that the exposure of financial instruments indexed to interest rates as of September 30, 2022 is maintained and the respective accumulated annual indexes are those presented in the table below, and if the indexes vary in accordance with the three scenarios defined, the net financial result would be affected by:

Instruments	Exposure (R\$ thousand)	Risk	Scenario I (Probable) <sup>(1)</sup>	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
<b>Receivable financial instruments:</b>					
Money market and secured funds	5,612,951	Increase in CDI	771,781	964,726	1,157,672
<b>Payable financial instruments:</b>					
Swap	(4,624,203)	Increase in CDI	(635,828)	(794,785)	(953,742)
Loans, financing and debentures	(12,046,414)	Increase in CDI	(1,656,382)	(2,070,478)	(2,484,573)
	(1,101,100)	Increase in TJLP	(77,187)	(96,484)	(115,781)
	(8,663,737)	Rise in IPCA	(354,347)	(442,934)	(531,521)
	(183,381)	Rise in INPC	(7,922)	(9,903)	(11,883)
	(646,071)	High TR	(7,236)	(9,045)	(10,854)
	(3,397)	Increase in SELIC	(467)	(584)	(701)
Subtotal <sup>(2)</sup>	(27,268,303)		(2,739,369)	(3,424,213)	(4,109,055)
Total -losses <sup>(2)</sup>	(21,655,352)	-	(1,967,588)	(2,459,487)	(2,951,383)

<sup>(1)</sup> Considers the CDI rate at September 30, 2022 of 13.75% per annum, estimate quotes presented by the recent BACEN survey, dated September 30, 2022, TR rate of 1.12% per annum, TJLP of 7.01% per annum, INPC of 4.32% per annum and IPCA of 4.09% per annum.

<sup>(2)</sup> Does not include fixed-interest transactions worth R\$ 940,881.

## Change in energy price curve

The table below demonstrate sensitivity to any changes of 25% and 50%, indicating the deterioration of the subsidiary ECOM's financial situation by increasing the Forward Curve over the portion of future electricity purchase and sale agreements affected, after the mark-to-market impact. With all other variables remaining constant, profit before tax is affected by the future electricity purchase and sale agreement subject to the volatility of the future energy curve, as shown below:

Instruments	Gross Margin (R\$ thousand)	Risk	Scenario I (Probable)	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
<b>Scenario 1</b>					
Purchase (contract + exposure)	(3,093)	Increase in PLD	1,742	2,178	2,613
Sale (contract + exposure)	111,493		3,932	4,915	5,898
<b>Total Scenario 1</b>	<b>108,400</b>		<b>5,674</b>	<b>7,093</b>	<b>8,511</b>
<b>Scenario 2</b>					
Purchase (contract + exposure)	(3,093)	Decrease in PLD	(10,592)	(13,240)	(15,888)
Sale (contract + exposure)	111,493		4,764	5,955	7,146
<b>Total Scenario 2</b>	<b>108,400</b>		<b>(5,828)</b>	<b>(7,285)</b>	<b>(8,742)</b>
<b>Net total</b>			<b>154</b>	<b>192</b>	<b>231</b>

## Liquidity risk management

The liquidity risk denotes the risk of the Company and its subsidiaries struggling to honor their obligations posed by financial liabilities. The Company and its subsidiaries monitor the liquidity risk by maintaining investments readily convertible to meet obligations and commitments, foreseeing its future cash requirements.

## 33. Post-employment benefits

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### 33.1 Retirement and pension supplementation plan

The Company and its subsidiaries sponsor defined-contribution and variable-contribution retirement plans and a plan exclusively for risk benefits posed by a defined- and variable- contribution plan.

The defined-benefit, variable contribution and risk plans undergo an actuarial assessment at the end of each financial year, in order to ascertain whether the contribution rates are sufficient to establish the reserves required to meet the current and future payment commitments.

In the period ended September 30, 2022 the expense on sponsoring these plans was R\$ 2,675 (R\$ 1,982 as of September 30, 2021) at the parent company and R\$ 37,262 (R\$ 32,569 as of September 30, 2021) in post-employment benefits in the consolidated statement of profit or loss for the period.

### 33.2 Retirement Bonus and Premium:

The Company and its subsidiaries EMG, ENF, Energisa Soluções S/A, ETO, ESE, ECOM, Energisa Planejamento and Parque Eólico Sobradinho, are parties to a collective agreement under which employees are entitled to a retirement bonus/premium paid upon application for retirement at the National Social Security Institute (INSS).

At the indirect subsidiary ETO the bonus ranges from 2.0 to 5.5 times the employee's salary, depending on seniority (at least 5 years, but limited to 35 years) upon applying for the retirement benefit. Employees admitted after May 01, 1997 are not entitled to this bonus.

At the Company and other subsidiaries, the bonus ranges from 1.5 to 15 times the employee's salary, depending on seniority (at least 6 years, but limited to 25 years) upon applying for retirement.

The participants of the CD Plan who at the requested retirement date present amounts deposited by the sponsor in their individual counts in excess of 15 base salaries, are not entitled to the premium.

In the period ended September 30, 2022 the expense on maintaining this plan amounted to R\$ 395 (R\$ 291 as of September 30, 2021) at the parent company and R\$ 1,860 (R\$ 1,317 as of September 30, 2021) in post-employment benefits in the consolidated statement of profit or loss.

### 33.3 Health care plan:

The Company and its subsidiaries maintain a post-employment medical hospital assistance plan for active employees, retirees, pensioners and their legal dependents, in the forms pre-and post payment and self-management:

Post-payment: The company's monthly contributions to active participants comprise medical expenses plus the administration fee, characterized as the Post-payment plan. For inactive participants, netting processes are conducted which evaluate the revenue collected (monthly fees and co-pays) less usage costs. The cost of active and inactive participants are adjusted annually for drought in variance in medical and hospital costs, sales costs and other expenses incurred on the operation.

Prepayments: The Company's monthly contributions are for the average premiums and by age range. calculated by the operator/insurance company, multiplied by the number of lives. These premiums are adjusted annually for the claims ratio, the variance in medical and hospital costs, sales costs and other expenses incurred on the operation, in order to maintain the technical and actuarial equilibrium. Contributions collected from retired employees, pensioners and former employees are restated the same way.

Self-management: self-management of the accredited regional network and reimbursement of medical expenses to employees at the rate of 60% of the effective cost, in accordance with the internal policy defined. This embraces active employees and their legal dependents.

In the period ended September 30, 2022 the expenses on this benefit amounted to R\$ 3,633 (R\$ 3,585 as of September 30, 2021) at the parent company and R\$ 75,258 (R\$ 64,919 as of September 30, 2021) in the consolidated statement. Includes R\$ 115 (R\$ 271 as of September 30, 2021) for the actuarial calculation of the post-employment benefit plan at the parent company and R\$ 1,920 (R\$ 5,673 as of September 30, 2021) in the consolidated statement.

### 34. Consolidated commitments

The subsidiaries have the following commitments under long-term contracts:

#### (1) Sale of electricity

	Energy sale contract - Reais thousand					
	Effective date	2022	2023	2024	2025	2025 onwards
Energisa Comercializadora de Energia Ltda.	2022 to 2039	239,211	589,129	407,738	368,347	1,840,944

#### (2) Electricity purchases

	Energy purchase contract - Reais thousand (*)					
	Effective date	2022	2023	2024	2025	2025 onwards
Energisa Nova Friburgo Distribuidora Energia S/A	2022 to 2032	12,313	76,423	79,930	81,087	569,859
Energisa Minas Gerais Distribuidora Energia S/A	2022 to 2054	112,912	416,403	420,831	397,687	4,801,586
Energisa Paraiba Distribuidora Energia S/A	2022 to 2054	198,347	629,488	608,537	573,174	8,268,509
Energisa Sergipe Distribuidora Energia S/A	2022 to 2054	132,839	462,622	450,205	411,557	6,276,043
Energisa Borborema Distribuidora Energia S/A	2022 to 2054	29,265	96,776	92,351	86,946	1,248,245
Energisa Mato Grosso Distribuidora Energia S/A	2022 to 2054	615,817	2,274,905	2,319,130	2,006,661	18,014,168
Energisa Tocantins Distribuidora Energia S/A	2022 to 2054	133,547	455,143	446,422	420,172	5,675,842
Energisa Mato Grosso do Sul Distribuidora S/A	2022 to 2054	327,675	1,133,006	1,117,012	1,069,968	12,476,423
Energisa Sul - Sudeste Distribuidora Energia S/A	2022 to 2054	230,136	835,554	823,134	787,199	8,563,286
Energisa Comercializadora de Energia Ltda.	2022 to 2039	239,983	583,916	346,929	247,551	2,178,163
Energisa Rondônia - Distribuidora de Energia S/A	2022 to 2054	197,487	423,889	418,800	254,790	5,908,957
Energisa Acre - Distribuidora de Energia S/A	2022 to 2054	78,364	321,398	308,788	244,893	4,695,002
		<b>2,308,685</b>	<b>7,709,523</b>	<b>7,432,069</b>	<b>6,581,685</b>	<b>78,676,083</b>

(\*) This does not include the Proinfa and Itaipu quotas.

The amounts referring to energy acquisition contracts lasting between 8 and 30 years represent the volume contracted at the average current price in the period ended September 30, 2022, which have been ratified by ANEEL.

#### (3) Rental of land to build photovoltaic power plants

	Rental of land to build power plants					
	Effective date	2022	2023	2024	2025	2025 onwards
Alsol Energias Renováveis S/A	2022 to 2051	2,587	10,349	10,334	10,334	216,093

Denotes amounts of lease contracts for areas to implement the Photovoltaic Plants.

### 35. Additional information to the cash flows

As of September 30, 2022 and December 31, 2021 the equity changes that did not affect the Company's consolidated cash flows relating to the business combination are as follows:

	09/30/2022	12/31/2021
<b>Other noncash transactions</b>		
Concession Financial Asset - Segregation of Assets	1,239,488	907,936
Concession financial asset - Fair value compensatable asset	320,316	686,306
Compensation and restatement of concession contract asset	160,787	462,012
<b>Operating activities</b>		
Acquisition of intangible assets	256,211	155,461
Acquisition of grids - transfer to special obligations	142,447	57,326
Leasing - CPC 06 (R2)	-	5,745
<b>Investment activities</b>		
Credit acquisition of intangible assets	(256,211)	(155,461)
Special obligations - transfer for acquisition of grids	(142,447)	(57,326)
Intangible assets - CPC 06 (R2)	-	(5,745)
<b>Business combination - Gemini Energy S/A and Energisa Paranaita Transmissora de Energia S/A</b>		
Money market and secured funds	204,970	-
Accounts receivable	63,303	-
Recoverable taxes	15,276	-
Deferred taxes	258,795	-
Escrow and secured bonds	3,447	-
Concession financial asset	3,424,172	-
Other accounts receivable	20,089	-
Property, plant and equipment	5,186	-
Trade payables	29,219	-
Loans, financing and debt charges	324,928	-
Debentures	1,686,752	-
Provision for labor, civil, tax, environmental and regulatory risks	463,993	-
Sector charges	66	-
Taxes and social contributions	34,572	-
Deferred income and social contribution taxes	388,712	-
Dividends payable	19,581	-
Other liabilities	33,567	-
Noncontrolling interests	137,023	-

### 36. Earnings from discontinued operations

In FY 2015 Energisa signed purchase and sale contracts for its generating assets with the buyer São João Energética S/A, FIP Investimentos Sustentáveis and Brookfield Energia Renovável S.A., companies indirectly controlled by Brookfield Renewable Energy Partners. Since then the Company has been involved in arbitration proceedings brought by the buyers, namely case no. 33/2016/SEC5, which was ultimately terminated, and case no. 79/2016/SEC5, which is currently pending at the Center for Arbitration and Mediation of the Brazil-Canada Chamber of Commerce (CAM-CCBC).

On December 31, 2020, after the parties had submitted briefs on the calculation of the award and the buyer agreed with the minimum settlement amount, Management reversed the amount of R\$ 51,480 no longer under dispute, and recognized interest of R\$ 36,997 under discontinued operations in the statement of profit or loss for the period, amounting to R\$ 88,477.

On May 31, 2021 the Company received from the buyer São João Energética S/A an amount of R\$ 207,741 million awarded in confidential arbitration proceedings, and consequently recognized an additional amount of R\$ 48,467 including approximately R\$ 1,545 in procedural costs, R\$ 6,186 in success fees and R\$ 55,698 in monetary restatement less R\$ 2,590 in PIS and COFINS taxes recognized for discontinued operations in the parent-company and consolidated statement of profit or loss for the period.

## 37. Earnings per share

Diluted profit per share is calculated by adjusting the weighted average number of outstanding shares to assume the conversion of all diluted shares by exercisable share call options. The number of shares calculated is compared with the number of shares issued assuming the exercise of the stock options. Basic earnings per share are diluted as follows:

	09/30/2022	09/30/2021
Net income for the period - parent company	1,824,160	2,296,046
Weighted average in thousands of shares	1,860,258	1,814,562
Basic net income per share - R\$	<b>0.98</b>	<b>1.27</b>
Net income for the period - consolidated	2,045,125	2,486,216
Earnings on continued operation:		
Shareholders of parent company	1,824,160	2,296,046
Noncontrolling shareholders	220,965	190,170
Net income for the period - parent company	1,824,160	2,296,046
Weighted average in thousands of shares	1,860,258	1,814,562
Dilutive effect of subscription bonus convertible into shares and ILP program	46,168	40,232
Basic and diluted net income per share - R\$ <sup>(1)</sup>	<b>0.9568</b>	<b>1.2379</b>
Net income for the period - consolidated	2,045,125	2,486,216
Earnings on continued operation:		
Shareholders of parent company	1,824,160	2,296,046
Noncontrolling shareholders	220,965	190,170

<sup>(1)</sup> Potential diluting effect for the subscription bonus and variable compensation program (ILP).

## 38. Subsequent events

### 38.1 Rate tiers

ANEEL decided to trigger the Green Tier for electricity DisCos in October and November 2022, after analyzing the hydrological situation in Brazil.

### 38.2 Loans taken out - Subsidiaries EMT, ESS and ERO

On October 21, 2022 the subsidiaries EMT, ESS and ERO secured loans from Scotiabank Brasil S.A. Banco Múltiplo in the amounts of R\$ 257,811, R\$ 64,452 and R\$ 64,452 corresponding to USD49,200, USD12,300 and USD12,300 respectively, yielding 5.2517% p.a., and maturing on October 21, 2025. Swap equivalent to CDI + 1.40% p.a. was procured, thereby eliminating the operation's currency risk.

### 38.3 Debentures issuance - Parent company

On October 20, 2022 Energisa S/A made its 17<sup>th</sup> debentures issuance in local currency in the amount of R\$ 750,000, with: (i) R\$ 550,000 of Series 1 maturing on October 20, 2027 and yielding CDI plus 1.50% per year (ii) R\$ 200,000 of series 2 maturing on October 20, 2029 yielding CDI plus 1.65% per year. The funds were placed in a current account on October 20, 2022, and were used in the ordinary management of the Company's operations.

### 38.4 Service provision agreement - subsidiaries

Service provision agreement entailing technical assistance, technical support and service levels related to the SCADA System for Energisa Group's units, signed in the total amount of R\$ 15,957. The operation was procured at the market conditions in place at the time, in accordance with good market practices and with the prior consent of the National Electricity Regulatory Agency - ANEEL via Aneel Order 3.024 of October 19, 2022, effective from 09/02/2022 and expiring on 09/02/2027, except for ERO and EAC which expire on 09/03/2024, as follows.

Subsidiaries Electricity distribution companies:	Contract price
Energisa Mato Grosso	3,116
Energisa Mato Grosso do Sul	1,945
Energisa Sul Sudeste	1,945
Energisa Tocantins	1,945
Energisa Paraíba	1,817
Energisa Sergipe	128
Energisa Minas	1,944
Energisa Rondônia	1,945
Energisa Acre	1,171
<b>TOTAL</b>	<b>15,957</b>

### 38.5 Advance of dividends for FY 2022 - subsidiaries

On November 09 and 10, 2022 the subsidiaries below approved the distribution of interim dividends based on the statement of financial position of as September 30, 2022, as follows:

Subsidiaries	Dividend amount	Amount per share (R\$)	Payment date
Energisa Mato Grosso	313,087	1.43 ON/PN	At 11/24/2022
Energisa Mato Grosso do Sul	143,036	221.07 ON	From 11/10/2022
Energisa Paraíba	57,832	62.9870468436 ON	From 11/11/2022
Energisa Sergipe	31,365	160.4257580469 ON	From 11/10/2022
Energisa Tocantins	62,483	95.89 ON/PN	From 11/10/2022
Energisa Borborema	13,498	46.081203336 ON	From 11/10/2022
Energisa Sul Sudeste	31,594	325.34 ON	From 11/11/2022
Energisa Minas Gerais	16,791	20.5123104126 ON	From 11/11/2022
Energisa Nova Friburgo	3,800	126.1730531943 ON	From 11/11/2022
Rede Participações	400,961	0.19 ON	At 11/28/2022
Denerge	282,273	363.4968025327 ON	From 11/11/2022
Rede Power	51,385	195.4640916439 ON	From 11/11/2022
<b>Payment using profit reserves</b>			
Energisa Nova Friburgo	2,176	72.2670401115 ON	From 11/11/2022

## Board of Directors

*(Elected at the 2022 A/EGM)*

**Ivan Müller Botelho**  
CEO

**Ricardo Perez Botelho**  
Vice Chairman

**Armando de Azevedo Henriques**  
Independent Board Member

**Omar Carneiro da Cunha Sobrinho**  
Independent Board Member

**Antonio Jose de Almeida Carneiro**  
Independent Board Member

**José Luiz Alquéres**  
Independent Board Member

**Luciana de Oliveira Cezar Coelho**  
Independent Board Member

**Maurício Perez Botelho**  
Alternate member

**Marcelo Silveira da Rocha**  
Alternate member

**André da La Saigne de Botton**  
Independent Alternate Member

## Fiscal Council

*(Elected at the 2022 A/EGM)*

**Flavio Stamm**  
Board Member

**Vania Andrade de Souza**  
Board Member

**Mario Daud Filho**  
Board Member

**Gilberto Lerio**  
Alternate member

**Antonio Eduardo Bertolo**  
Alternate member

**Emiliano Ricci Sanchez**  
Alternate member

## Executive Board

**Ricardo Perez Botelho**  
CEO

**Mauricio Perez Botelho**  
CFO and Investor Relations Officer

**Fernando Cezar Maia**  
Regulatory Affairs and Strategy Officer

**José Marcos Chaves de Melo**  
Logistics and Supplies Officer

**Daniele Araújo Salomão Castelo**  
Personnel Management Officer

**Vicente Cortes de Carvalho**  
Accountant CRC-MG 042523/O-7

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

## **Energisa S.A.**

Report on Review of  
Interim Financial Information  
for the Three- and Nine-month Periods  
Ended September 30, 2022

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

## REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Management of  
Energisa S.A.  
Cataguases - MG

### **Introduction**

We have reviewed the accompanying individual and consolidated interim financial information of Energisa S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2022, which comprises the individual and consolidated balance sheet as at September 30, 2022, and the related statements of profit and loss and of comprehensive income for the three- and nine-month periods then ended, and the statements of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

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 individual and consolidated interim financial information included in the 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 ITR, and presented in accordance with the standards issued by the CVM.

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## Other matters

### *Individual and consolidated statements of value added*

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended September 30, 2022, prepared under the responsibility of the Company's Management and disclosed as supplemental information for purposes of international standard IAS 34. These statements were subject to review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and accounting records, as applicable, and whether their form and content are in accordance with the criteria set out in technical pronouncement CPC 09 - Statement of Value Added.


Based on our review, nothing has come to our attention that causes us to believe that these individual and consolidated statements of value added were not prepared, in all material respects, in accordance with such technical pronouncement and consistently with the accompanying individual and consolidated interim financial information taken as a whole.

### *Corresponding figures for the prior year and period*

The individual and consolidated balance sheets as at December 31, 2021, the individual and consolidated statements of profit and loss and of comprehensive income for the three- and nine-month periods ended September 30, 2021, and the individual and consolidated statements of changes in equity, of cash flows and of value added for the nine-month period ended September 30, 2021, presented for purposes of comparison, were audited and reviewed by other independent auditors, who issued unmodified audit report on financial statements and review report on interim financial information on March 16, 2022 and November 11, 2021, respectively.

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

Rio de Janeiro, November 10, 2022

  
DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.

  
Antônio Carlos Brandão de Sousa  
Engagement Partner