

Energisa S/A | Results for the 2nd quarter of 2024

Cataguases, August 07, 2024 - **The management of Energisa S/A (“Energisa” or “Company”) hereby presents its results for the second quarter (2Q24) and first six months (6M24) of 2024. Amounts are stated in thousands of Brazilian Reais (R\$ ‘000) and the following quarterly financial information has been prepared and is being presented in accordance with accounting practices adopted in Brazil and International Financial Reporting Standards (“IFRS” issued by the International Accounting Standards Board (“IASB”), comprising the standards issued by the Brazilian Securities Commission (“CVM”) and the pronouncements, instructions and interpretations issued by the Accounting Pronouncement Committee (“CPC”) and when applicable the regulations of the regulatory agency, the National Electricity Regulatory Agency- ANEEL, unless stated otherwise.**

Summary

- Energy sales by distributors (captive market + TUSD) increased by 11.2% in the second quarter of 2024 compared to the same period last year, reaching 10,520.5 GWh, achieving the highest rate in the last 23 years. If unbilled sales are taken into account, the growth was 9.8% (10,272.8 GWh);
- Adjusted recurrent EBITDA (excluding VNR, corporate transmission EBITDA, nonrecurrent/noncash effects **adjusted for TransCos’ regulatory EBITDA**) amounted to **R\$ 1,658.3 million in 2Q24**, an increase of 13.2% (R\$ 193.6 million) on 2Q23. Unadjusted EBITDA rose by 0.2% to R\$ 1,775.0 million in the 2nd quarter of 2024
- Adjusted recurrent net income rose 16.6% and closed the quarter at R\$ 377.6 million. Unadjusted consolidated net income before non-controlling interests decreased by 0.3% compared to the same quarter of the previous year, reaching R\$ 655.0 million in the second quarter of 2024.
- PMSO expenses (Personnel, Materials, Services and Other) rose by 20.1% (R\$ 157.9 million), amounting to R\$ 942.1 million in the 2nd quarter of 2024. Excluding non-recurring effects, the recurring Consolidated SG&A would be R\$ 884.9 million, an increase of 12.8% compared on 2Q23. A highlight is the recurring PMSO of the energy distribution segment, which grew by 3.8% compared to 2Q24, below the inflation rate for the period which was 4.23%.
- Consolidated investment of R\$ 1,591.7 million in the 2nd quarter, a decrease of 8.1% (R\$ 140.2 million) on the same period of the previous year, due to lower investments in Transmission and (re) energisa.
- Consolidated net debt amounted to R\$ 23,447.8 million as of June 30, compared with R\$ 22,880.7 million at the end of March 2024. The position of cash and equivalents in June was R\$ 11,214.8 million and sector credits amounted to a negative R\$ 892.9 million. The ratio between net debt and Adjusted EBITDA for the purpose of covenants closed the quarter at 2.7 times, compared with 2.6 at the end of March 2024.
- Total consolidated electricity losses stood at 12.94% of injected energy, above the regulatory level (12.53%) due to the warmer weather experienced in the group's concessions and the reduction of regulatory limits approved during the 2023 rate-setting reviews. **The DisCos’ DEC and FEC quality indicators continued outperforming regulatory requirements both individually and collectively.**
- (re)energisa closed 2Q24 with an installed distributed generation capacity of 369.87 MWp and 95 operating plants in the states of Minas Gerais, Mato Grosso, Mato Grosso do Sul, São Paulo and Rio de Janeiro. In July 2024, (re) energisa acquired 5 PV plants in the states of São Paulo, Maranhão, and Piauí, which will add 19.4 MWp to the group's portfolio. Please refer to the Subsequent Events section for more details. (re) energisa is also completing and developing new projects in the states of Ceará and Pernambuco, which will contribute a total of 26.36 MWp. As of the publication date, the installed capacity was 382.8 MWp across 99 plants.
- Acquired on July 03, 2023, ES Gás reported an EBITDA of R\$ 63.0 million, a decrease of 3.5% compared to the second quarter of 2023. In June 2024, the customer base closed with 82,349 consumer units, an increase of 5,511 compared to 2Q23, and a total of 557 km of distribution grids, an increase of 35 km compared to the same period in 2023.

- On May 10, Energisa Distribuição de Gás S.A., a subsidiary of Energisa, signed a Share Purchase and Sale Agreement and Other Covenants for the acquisition of common shares representing 100% of the shares issued by Infra Gás e Energia S.A., as disclosed in the press release on that date, available at [this link](#).
- On June 28, 2024, the concession contract for lot 12 of the ANEEL Transmission Auction 001/2024 was signed, with its official publication in Diário da União on July 02, 2024. The lot, which has a Permitted Annual Revenue (RAP) of R\$ 112.5 million, is located between Maranhão and Piauí.
- The terms for releasing the transmission functions related to the Presidente Figueiredo substation and the revitalization of the Lechuga and Cristiano Rocha substations, all within the remit of Energisa Amazonas, were issued by the National System Operator (ONS). For the Presidente Figueiredo substation, this stage was completed 21 months ahead of the regulatory deadline of March 31, 2026.
- In 2024, Energisa Group's P&L is affected by the following non-recurring and/or non-cash effects:
 - PLR Provision: R\$ 57.2 million impact for the quarter on consolidated SG&A due to the new practice of recognizing profit sharing on a monthly basis. This practice aims to reduce volatility in quarterly results, especially in the fourth quarter.
 - Provision for overcontracting EAC: R\$ 2.6 million (values deducted from PIS/COFINS, Energy Efficiency Program (PEE) and R&D) effect for the quarter on EAC's Regulatory Assets and Liabilities due to the new practice of provisioning for the estimated impact of overcontracting for the year 2024 on a monthly basis. This practice aims to reduce volatility in quarterly results, especially in the fourth quarter.
 - Mark-to-market ECOM: R\$ 51.8 million non-cash effect related to the mark-to-market of Energisa Comercializadora's portfolio;
 - Mark-to-market EPM Call: R\$ 142.7 million positive non-cash effect, due to the mark-to-market of the call option over the subsidiary EPM's shares.

Description	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Financial Indicators - R\$ million						
Revenues	10,706.0	9,265.3	+ 15.5	21,910.4	18,275	+ 19.9
Net operating revenue without construction revenue ⁽¹⁾	6,038.2	5,282.2	+ 14.3	12,667.9	10,652.3	+ 18.9
EBITDA	1,775.0	1,771.4	+ 0.2	4,302.3	3,630.3	+ 18.5
Recurrent Adjusted EBITDA ⁽²⁾	1,658.3	1,464.6	+ 13.2	4,075.5	3,024.9	+ 34.7
Covenants Adjusted EBITDA ⁽³⁾	1,882.3	1,877.3	+ 0.3	4,516.0	3,830.2	+ 17.9
EBITDA Margin (%)	23.3	26.9	- 3.6	27.6	27.7	- 0.0
Consolidated net income ⁽⁴⁾	655.0	656.7	- 0.3	1,790.1	1,165.7	+ 53.6
Consolidated recurrent adjusted net income ⁽⁵⁾	377.6	323.9	+ 16.6	1,321.7	557.8	+ 136.9
Net income of parent company	505.9	484.3	+ 4.5	1,407.9	884.3	+ 59.2
Net indebtedness ⁽⁶⁾	23,447.8	22,237.1	+ 5.4	23,447.8	22,237.1	+ 5.4
Investments	1,591.7	1,731.8	- 8.1	2,928.8	3,086.8	- 5.1
Consolidated Operating Indicators						
Captive sales + Billed TUSD (GWh)	10,520.5	9,464.5	+ 11.2	21,051.2	18,874.9	+ 11.5
Unbilled sales (GWh)	(247.7)	(106.9)	+ 131.6	(219.6)	(91.9)	+ 138.9
Number of consumers	8,669.4	8,492.9	+ 2.1	8,669.4	8,492.9	+ 2.1
Number of own staff	16,648	16,676	- 0.2	16,648	16,676	- 0.2

1) Construction revenue: infrastructure construction revenue + transmission infrastructure maintenance and operation revenue + revenue from construction performance obligation margins + remuneration of the contract asset (electricity transmission); 2) EBITDA discounted from the distribution VNR and corporate transmission EBITDA and nonrecurrent and noncash effects and addition of the transmission regulatory EBITDA; 3) EBITDA plus arrears surcharge revenue; 4) Net income before noncontrolling interest; 5) Net income discounted from the distribution VNR and corporate transmission net income and nonrecurrent and noncash effects and addition of the transmission regulatory net income. 6) Includes sector credits (CDE, CCC, CVA).



2Q24 Results

Wednesday, August 7, 2024

After market closing



Earnings Videoconference

Thursday, August 8, 2024

2:00 PM (BRT) | 1:00 PM (EST)

with simultaneous translation into English

Participant Access

ri@energisa.com.br

Contents

Summary	1
1. Corporate structure and profile	6
1.1. Corporate Structure of Energisa Group	7
2. Energisa - consolidated	8
2.1 Net operating revenue	8
2.2 Manageable operating costs and expenses	9
2.3 EBITDA	12
2.4 Finance income/loss	13
2.5 Net income for the period	13
2.6 Capital structure	15
2.6.1 Financing operations	15
2.6.2 Cash and debt	15
2.6.3 Cost and average debt tenor	17
2.6.4 Debt repayment schedule	17
2.7 Ratings	18
2.7.1 Investments	18
2.8 Cash flow	18
2.9 Capital market	19
3. Electricity distribution	19
3.1 Operating revenue	19
3.1.1 Gross margin	20
3.1.2 Energy sales	21
3.1.3 Consumption by sector	22
3.1.4 Clients by concession operator	23
3.1.5 Electricity losses	23
3.1.6 Delinquency management	25
3.1.6.1 Delinquency rate	25
3.1.6.2 Collection fee	26
3.1.6.3 Service quality indicators for distribution services - DEC and FEC	27
3.1.7 Compensation account for Parcel A amounts (CVA)	28
3.1.8 Overcontracting	28
3.1.9 Rate tiers	29
3.1.10 Rate reviews and adjustments	29
3.1.11 Regulatory remuneration base	29
3.1.12 Parcel B	30
3.1.13 Rate subsidy, low income and sub-rogation credits	31
3.2 Operating costs and expenses	31
3.2.1 Non-Manageable operating costs and expenses	32
3.2.2 Manageable operating costs and expenses	32
3.2.3 Other operating expenses	33
3.3 EBITDA	34
3.4 Net income for the period	35
4. Transmission	36
4.1 Overview	36
4.2 Headlines for the period	37
4.3 Consolidated economic and financial results - Corporate vs. Regulatory	38
5. (re) energisa	40

5.1 Distributed generation.....	40
5.2 Electricity marketing	41
5.3 Added value services.....	42
6. Centralized generation	44
7. Natural gas distribution.....	45
7.1 Overview.....	45
7.2 Executive summary.....	45
7.3 Market.....	46
7.3.1 Natural Gas Distribution by market.....	46
7.4 Receivables.....	47
7.5 Gross margin	47
7.6 Investments	47
7.7 Operating costs and expenses	48
7.7.1 PMSO.....	48
7.8 EBITDA.....	49
7.9 Finance income/loss	49
7.10 Net income for the period	50
8. Following up on the Company's projections	50
9. Subsequent events	51
9.1 Rate tier	51
9.2 Rate adjustments - subsidiaries.....	51
9.3 RAP adjustments - subsidiaries.....	51
9.4 Acquisition of Photovoltaic Plants by Alsol.....	51
9.5 Loans taken out - subsidiaries.....	51
9.6 Payments of dividends for the 2 nd quarter of 2024 - parent company	52
9.7 Payment of dividends - subsidiaries	52
Appendix I - Supplementary information	53
A.1 Companies by business line	53
A.2 Net operating revenue - Consolidated	54
A.3 EBITDA by company	55
A.4 Profit (loss) per company	56
A.5 Mirror debentures	57
A.6 Investment by company	60
Appendix II - Financial Statements.....	62
1. Statement of financial position - assets	Erro! Indicador não definido.
2. Statement of financial position - liabilities	Erro! Indicador não definido.
3. Statement of profit or loss.....	Erro! Indicador não definido.
4. Statement of cash flows.....	Erro! Indicador não definido.
Representation by the Officers on the Financial Statements as of June 30, 2024.....	181
Representation by the Officers on the Independent Auditors' Report	184
Board of Directors	185
Fiscal Council	186
Executive Board.....	187

1. Corporate structure and profile

Energisa Group completed 119 years on February 26, 2024, and has more than 16,000 direct employees who serve over 20 million customers. We offer the market a complete ecosystem of innovative energy solutions to meet the needs of all customer profiles around Brazil.

Energisa Group operates in the following segments:

Electricity distribution: The Company controls 9 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 2,035 thousand Km², **equal to 24% of Brazil's landmass, serving roughly 8.6 million consumers.**

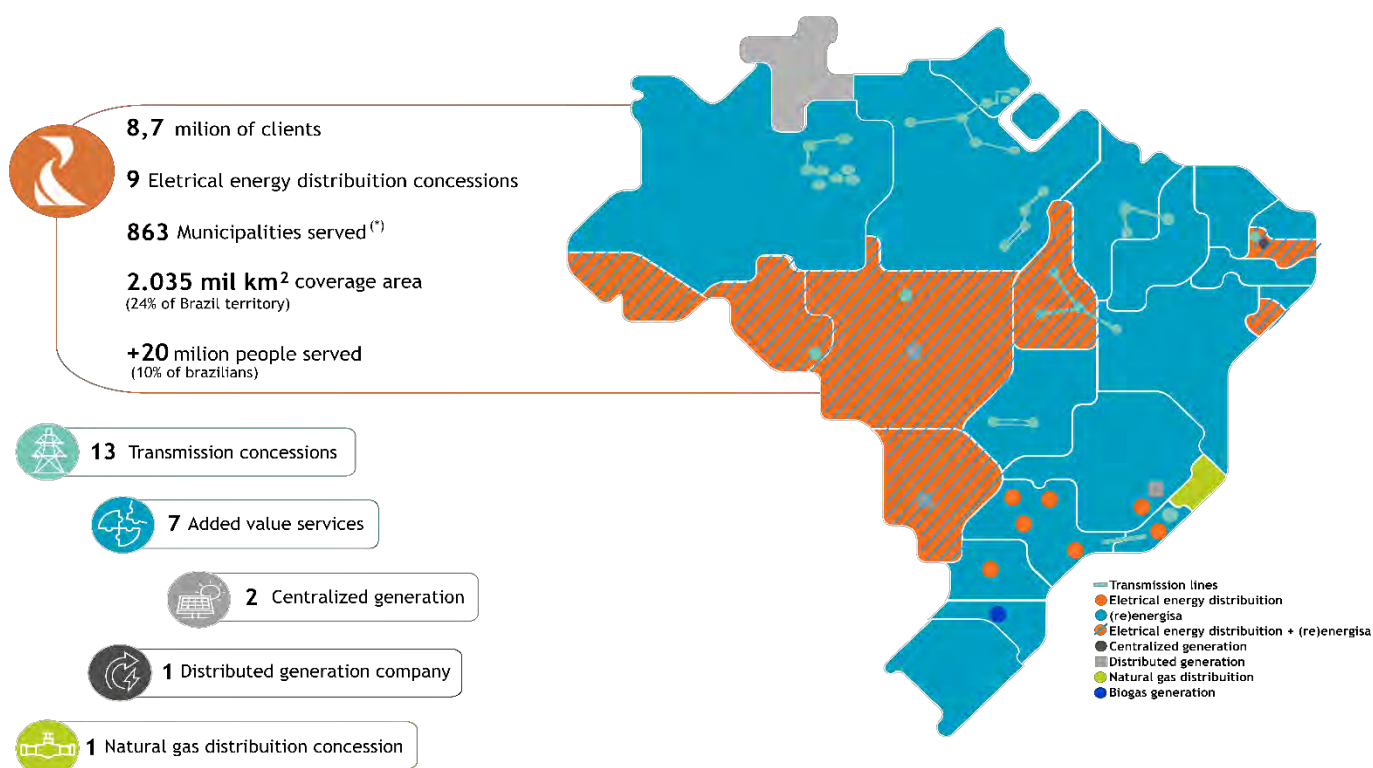
Energy Services: (re)energisa is the group's brand tasked with managing and trading energy and gas in the free market, providing value-added services and distributed generation of renewable energy sources, with an installed capacity of 369.87 MWp by the end of 2Q24 and 95 plants.

Energy transmission: This sector totals 13 transmission concessions, of which 9 are operational assets and 4 are under construction, with approximately 3,512 km of transmission lines and 14,454 MVA of transformation capacity.

Centralized solar generation: Two photovoltaic plants totaling 70 MWp, all of which is marketed in the free market.

Natural gas distribution: ES Gás is the main concession operator tasked with the distribution of piped natural gas in Espírito Santo state. Its operations span several sectors, including residential, commercial, industrial, automotive, air conditioning, cogeneration and thermoelectric. The company currently serves over 82,300 consumer units and maintains an extensive network of approximately 557 km.

Biogas/Biomethane/Biofertilizer: AGRIC is a company specialized in the composting of industrial organic waste, transforming it into biofertilizers. The company is also engaged in the production of biogas and biomethane, offering sustainable solutions for the industrial and agricultural sector.

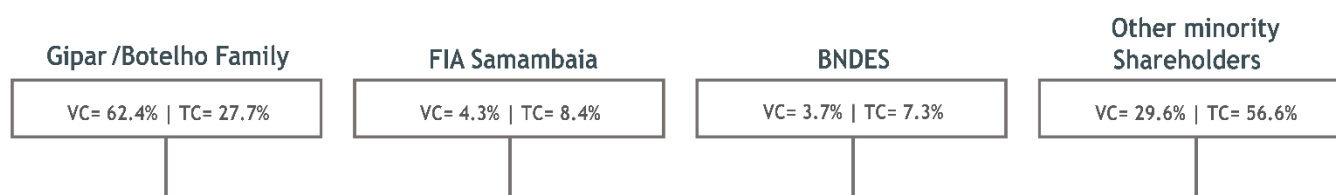


^(*) Following a decision by the Supreme Federal Court on October 06, 2023, the state of Mato Grosso now has 142 municipalities. The district of Sorriso, Boa Esperança, is now called the municipality of Boa Esperança do Norte.

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:



Electricity distribution

EMR ⁽¹⁾	ESE ⁽¹⁾	EPB ⁽¹⁾	ERO ⁽¹⁾	EAC ⁽¹⁾	ETO ⁽²⁾	ESS ⁽²⁾	EMS ⁽²⁾	EMT ⁽²⁾
100%	100%	100%	100%	100%	70.1%	90.8%	91.4%	81.7%

Transmission

EPA I ⁽²⁾	EPA II ⁽²⁾	EAM I ⁽²⁾	EAP ⁽²⁾	EGO I ⁽²⁾
100%	100%	100%	100%	100%
ETT I ⁽²⁾	ETT II ⁽²⁾	EPT ⁽²⁾	Gemini ⁽²⁾	EAM II ⁽²⁾
100%	100%	100%	100%	100%
EMA I ⁽²⁾				
100%				

(re)energisa

Commercialization	Services	Distributed generation
ECOM ⁽¹⁾	ESOL ⁽¹⁾	AlsoI ⁽¹⁾
100%	100%	89.7%

Holding and others

Rede ⁽²⁾	EPM ⁽¹⁾	Denerge ⁽¹⁾
91.5%	72.1%	99.9%
Multi ⁽²⁾	Voltz ⁽¹⁾	Outros
91.5%	100%	

Natural gas distribution

ES Gás ⁽²⁾
100%

CV - Voting Capital | CT - Total Capital

Notes: the interests shown in the table are direct ⁽¹⁾ or indirect ⁽²⁾ 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.

EPM has a direct interest of 29.57% in Rede and 39.83% in EMT.

Data as of 07/18/2024

2. Energisa - consolidated

2.1 Net operating revenue

In 2Q24, consolidated net operating revenue excluding construction revenue amounted to R\$ 6,038.2 million, an increase of 14.3% on 2Q23.

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		
	2024	2023	Var. %	6M24	6M23	Var. %
➤ Electricity distribution	6,575.1	6,075.2	+ 8.2	13,471.2	12,159.3	+ 10.8
➤ Electricity transmission	396.6	371.7	+ 6.7	785.5	672.9	+ 16.7
➤ (re) energisa	327.8	267.3	+ 22.6	643.4	518.9	+ 24.0
• Distributed generation	91.0	44.1	+ 106.4	179.7	73.9	+ 143.3
• Electricity marketing	158.7	128.7	+ 23.3	305.6	266.5	+ 14.6
• Added value services	78.1	94.5	- 17.3	158.1	178.5	- 11.4
➤ Natural gas distribution ⁽¹⁾	395.9	-		850.7	-	
➤ Holding companies and other	124.3	109.4	+ 13.6	244.6	205.3	+ 19.1
(=) Total	7,819.7	6,823.7	+ 14.6	15,995.4	13,556.4	+ 18.0
Intercompany eliminations and business combination	(216.7)	(237.6)	- 8.8	(418.7)	(429.8)	- 2.6
(=) Consolidated net revenue	7,603.0	6,586.1	+ 15.4	15,576.8	13,126.6	+ 18.7
(-) Construction revenue ⁽²⁾	1,564.8	1,303.9	+ 20.0	2,908.9	2,474.3	+ 17.6
(=) Consolidated net revenue, without infrastructure construction revenue	6,038.2	5,282.2	+ 14.3	12,667.9	10,652.3	+ 18.9

⁽¹⁾ ES Gás' figures correspond exclusively to the period after the acquisition of the company, starting from July 2023.

⁽²⁾ Construction revenue: infrastructure construction revenue + transmission infrastructure maintenance and operation revenue + revenue from construction performance obligation margins + remuneration of the contract asset (electricity transmission).

Consolidated operating revenue is detailed in [appendix A.1](#)

See this and other tables in Excel available on [this link](#).

Headlines:

- Operational revenue in the electricity distribution sector increased by 8.2% in the quarter. This is mainly due to a 11.2% increase in electricity consumption between the periods and the impact of rate-setting reviews of ERO and EAC. A highlight for the quarter is the unbilled revenue, which grew by 143.0% compared to 2Q23, reaching a negative value of R\$ 317.8 million, consequently impacting EBITDA and net income. See more details in item 3.
- In the Transmission segment, the corporate result increased by 6.7% mainly explained by the rise in construction revenue due to the physical progress of the construction projects of Energisa Amapá, Energisa Amazonas I and Energisa Amazonas II. Net regulatory revenue grew by 10.0%, due to inflationary adjustments and the commissioning of new facilities by Energisa Amazonas in September 2023 and Energisa Tocantins II in May 2024. See more details in item 4.
- At (re)energisa, the 22.6% increase compared to the second quarter of 2023 is mainly due to Distributed Generation, which added R\$ 46.9 million in the quarter thanks to the operational start-up of 2 new photovoltaic plants and Comercializadora, which added R\$ 30.0 million. See more details in item 5.
- In the Gas segment, the acquisition of ES Gás was responsible for an increase of R\$ 395.9 million in 2Q24.

2.2 Manageable operating costs and expenses

Consolidated operating expenses and costs excluding construction costs amounted to R\$ 5,016.0 million in 2024, an increase of 19.5% (R\$ 819.6 million) over 2023.

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

Breakdown of operating costs and expenses Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
1 Non Manageable costs and expenses	3,330.2	2,858.4	+ 16.5	6,692.5	5,733.6	+ 16.7
1.1 Electricity purchased for resale ⁽¹⁾	2,710.3	2,320.1	+ 16.8	5,479.5	4,694.9	+ 16.7
1.2 Charges for using the transmission and distribution system	619.9	538.3	+ 15.2	1,213.0	1,038.7	+ 16.8
2 Manageable costs and expenses	1,117.9	908.3	+ 23.1	2,019.3	1,758.3	+ 14.8
2.1 PMSO	942.1	784.2	+ 20.1	1,831.3	1,528.5	+ 19.8
2.2 Provisions/Reversals	175.9	124.1	+ 41.7	188.0	229.9	- 18.2
2.2.1 Contingencies	20.3	28.4	- 28.4	(88.2)	44.4	-
2.2.2 Expected credit losses	155.5	95.7	+ 62.5	276.2	185.4	+ 49.0
3 Other revenue/expenses	567.9	429.8	+ 32.1	1,178.1	766.6	+ 53.7
3.1 Amortization and depreciation	464.1	387.8	+ 19.7	903.0	756.7	+ 19.3
3.2 Other revenue/expenses	103.8	42.0	+ 147.4	275.1	9.8	+ 2,698.5
Total (exc. infrastructure construction cost)	5,016.0	4,196.5	+ 19.5	9,889.9	8,258.5	+ 19.8
Infrastructure construction cost	1,276.1	1,006.1	+ 26.8	2,287.6	1,994.6	+ 14.7
Total (including infrastructure construction cost)	6,292.1	5,202.5	+ 20.9	12,177.4	10,253.0	+ 18.8

(1) It includes gas acquisition and transportation

See below the PMSO, which makes up manageable costs, detailed by business line:

PMSO by business line Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
➤ Electricity distribution ⁽¹⁾	796.1	731.2	+ 8.9	1,572.2	1,427.5	+ 10.1
➤ Electricity transmission ⁽²⁾	63.8	39.6	+ 61.0	104.5	66.0	+ 58.5
➤ (re) energisa	129.4	131.8	- 1.8	248.1	239.0	+ 3.8
• Distributed generation	45.5	29.9	+ 52.1	82.1	48.5	+ 69.4
• Electricity marketing	13.9	6.9	+ 101.1	24.1	11.8	+ 104.3
• Added value services	70.0	95.0	- 26.3	141.9	178.7	- 20.6
➤ Natural gas distribution ⁽²⁾	18.1	-	-	34.4	-	-
➤ Holding companies and other	119.9	94.0	+ 27.5	225.9	174.5	+ 29.5
(=) Total	1,127.3	996.6	+ 13.1	2,185.2	1,906.9	+ 14.6
Intercompany eliminations	(185.3)	(212.4)	- 12.8	(353.8)	(378.5)	- 6.5
(=) Energisa consolidated	942.1	784.2	+ 20.1	1,831.3	1,528.5	+ 19.8

⁽¹⁾ See this and other tables in Excel available on [this link](#)

⁽²⁾ ES Gás' figures correspond exclusively to the period after the acquisition of the company, starting from July 2023.

PMSO (Personnel, Materials, Services and Other)

Consolidated PMSO expenses increased by 20.1% (R\$ 157.9 million), to R\$ 942.1 million in the quarter.

In 1Q24, Energisa Group changed its PLR provisioning practice to reduce volatility in the results. As a result, there is an impact of R\$ 57.2 million in 2Q24 from the non-recurring and non-cash effect of provisioning 1/4 of the PLR within Personnel and post-employment benefits, of which R\$ 10.3 million is related to ESA Holding.

Excluding this non-recurring effect, the recurring Consolidated SG&A would be R\$ 884.9 million, an increase of 12.8% compared on 2Q23.

Consolidated PMSO	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Personnel and retirement benefits	519.6	418.3	+ 24.2	977.3	792.9	+ 23.3
Material	88.6	83.3	+ 6.4	167.6	157.9	+ 6.2
Outsourced services	271.4	230.2	+ 17.9	557.7	464.5	+ 20.0
Other	62.4	52.4	+ 19.1	128.7	113.2	+ 13.8
• Contractual and regulatory penalties	(11.1)	6.6	-	1.0	11.4	- 91.1
• Other	73.5	45.8	+ 60.4	127.7	101.8	+ 25.4
Total consolidated PMSO	942.1	784.2	+ 20.1	1,831.3	1,528.5	+ 19.8
(-) PLR Provision	57.2	-	-	118.5	-	-
Total recurrent consolidated PMSO	884.9	784.2	+ 12.8	1,831.3	1,528.5	+ 19.8

The main changes in PMSO expenses are detailed below:

✓ Personnel and Retirement Benefits

In 2Q24, personnel and retirement benefit expenses amounted to R\$ 519.6 million, an increase of 24.2% (+R\$ 101.3 million) in relation to 2Q23, deriving mainly from the:

- (i) + R\$ 57.2 million related to the provisioning of PLR, as mentioned above.
- (ii) R\$ 33.7 million in the salaries and charges category, with R\$ 27.0 million reflecting the collective agreements and adjustments of 2023 and the addition of 210 employees on average, and R\$ 4.0 million in ES Gás (18 employees), as well as higher termination costs and overtime;
- (iii) +R\$ 16.1 million related to medical and dental expenses, meals and other benefits;

✓ Material

In 2Q24, materials expenses amounted to R\$ 88.6 million, 6.4% (+5.3 million) more than 2Q23.

- (i) + R\$ 15.5 million on grid and equipment maintenance expenses
- (ii) + R\$ 4.7 million in fleet maintenance materials expenses;
- (iii) **+ R\$ 3.8 million for expenses related to safety materials such as Personal Protective Equipment (PPE), Collective Protective Equipment (CPE), and uniforms.**
- (iv) **- R\$ 19.4 due to lower capitalization in the period;**

✓ Services

In 2Q24, service expenses amounted to R\$ 271.4 million, 17.9% (+ R\$ 41.2 million) more than 2Q23. See below the main impacts on this item in the quarter:

- (i) + R\$ 27.0 million due to a lower volume of active contracts in the group's service companies, resulting from the insourcing of teams, which reduced intercompany adjustments for the period
- (ii) + R\$ 11.5 million in (re) energisa expenses
- (iii) + R\$ 9.5 million due to the acquisition of ES Gás
- (iv) + R\$ 8.8 million in corrective and preventive maintenance expenses, mainly in the distribution and transmission segments

- (v) - R\$ 6.4 million in collection agents expenses
- (vi) - R\$ 3.6 million on consultancy expenses
- (vii) - R\$ 3.6 million in revenue hedging and customer services

✓ Other

Other expenses amounted to R\$ 62.4 million in 2Q24, an increase of 19.1% (+ R\$ 10.0 million) on 2Q23, deriving mainly from the:

- (i) + R\$ 3.7 million in advertising and marketing expenses
- (ii) + R\$ 3.1 million on higher tax expenses
- (iii) + R\$ 2.3 million on fleet expenses
- (iv) **+ R\$ 1.6 million on insurance expenses**

Provisions/Reversals

Legal claims

In 2Q24, the contingencies category resulted in a net provision of R\$ 20.3 million, compared to a movement of R\$ 28.3 million in 2Q23, a reduction of R\$ 8.1 million. This reduction occurred mainly in ES Gás, where, after movements in labor and civil matters involving the formation of provisions, restatement, reversals and payments, a net effect of R\$ 10.0 million was generated.

Expected credit losses for **doubtful accounts (“PPECLD”)**

The PPECLD was R\$ 155.5 million in 2Q24, an increase of 62.5% compared with the R\$ 95.7 million in 2Q23. For further information see item 3.1.6.1 of this report.

Other revenue/expenses

Other net expenses were R\$ 103.8 million in the quarter, an increase of R\$ 61.8 million compared with the same period last year, mainly due to:

- (i) + R\$ 80.7 million impact from the MTM of Energisa Comercializadora in 2Q24, a non-cash expense, due to the devaluation of the portfolio as a result of the adjustment in energy prices relative to the volume of exposure.
- (ii) - R\$ 16.6 million represents the net effect of transactions (sales, disposals and adjustments) in assets, mainly fixed assets and warehouse stocks of the DisCos

2.3 EBITDA

EBITDA amounted to R\$ 1.775 billion in 2Q24, an increase of 0.2% on the same quarter last year.

The adjusted EBITDA covenants used in debt indicators stood at R\$ 1,882.3 million in 2Q24, an increase of 0.3% over the same period last year.

EBITDA by business line Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
➤ Electricity distribution	1,515.0	1,493.7	+ 1.4	3,611.3	3,098.7	+ 16.5
➤ Electricity transmission	226.6	226.0	+ 0.3	488.7	375.7	+ 30.1
➤ (re) energisa	2.3	38.1	- 94.0	(40.0)	128.0	-
• Distributed generation	40.8	14.1	+ 190.2	90.3	25.1	+ 259.7
• Electricity marketing	(46.1)	23.2	-	(146.3)	101.1	-
• Added value services	7.5	0.8	+ 808.7	16.1	1.8	+ 802.5
➤ Natural gas distribution ⁽¹⁾	56.0	-	-	103.4	-	-
➤ Holding companies and other	(33.1)	13.6	-	(19.9)	27.3	-
Intercompany eliminations and business combination	8.3	(0.0)	-	158.7	0.6	+ 26,136.0
(=) EBITDA	1,775.0	1,771.4	+ 0.2	4,302.3	3,630.3	+ 18.5
(+) Revenue from interest on overdue energy bills	107.4	105.9	+ 1.4	213.7	200.0	+ 6.9
(=) Covenants adjusted EBITDA ⁽²⁾	1,882.3	1,877.3	+ 0.3	4,516.0	3,830.2	+ 17.9

⁽¹⁾ ES Gás' figures correspond exclusively to the period after the acquisition of the company, starting from July 2023.

⁽²⁾ EBITDA plus arrears surcharge revenue.

The recurring adjusted EBITDA was R\$ 1,658.3 million, a result 13.2% higher than in 2Q23, primarily influenced by the following non-cash and non-recurring effects:

- (i) Provision for overcontracting EAC: R\$ 2.6 million (amounts deducted for PIS/COFINS, the energy efficiency program (PEE) and R&D) related to the new accounting methodology for EAC overcontracting, through quarterly provisions.
- (ii) PLR Provision: R\$ 57.2 million related to the new practice of PLR provisioning.
- (iii) Mark-to-market ECOM: **R\$ 51.8 million related to the mark-to-market valuation of Comercializadora's portfolio.**

The following table demonstrates the calculation of the recurring adjusted EBITDA after excluding the recorded VNR from electricity distribution and the corporate EBITDA of the transmission segment, and adding the regulatory EBITDA of the transmission segment.

Description Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(=) EBITDA	1,775.0	1,771.4	+ 0.2	4,302.3	3,630.3	+ 18.5
(-) Concession financial asset (VNR - Distribution)	143.4	183.0	- 21.6	319.6	384.4	- 16.9
(-) Corporate EBITDA TransCos	226.6	226.0	+ 0.3	488.7	375.7	+ 30.1
(+) Regulatory EBITDA TransCos	141.7	131.1	+ 8.1	279.0	265.1	+ 5.2
(=) Adjusted EBITDA	1,546.6	1,493.5	+ 3.6	3,773.0	3,135.2	+ 20.3
Nonrecurrent and/or noncash effects			-			-
(+) Provision for overcontracting EAC ⁽¹⁾	2.6	-	-	11.5	-	-
(+) PLR Provision	57.2	-	-	118.5	-	-
(+) Mark-to-market ECOM	51.8	(28.9)	-	172.5	(110.3)	-
(=) Recurrent adjusted EBITDA	1,658.3	1,464.6	+ 13.2	4,075.5	3,024.9	+ 34.7

⁽¹⁾ Amounts deducted for PIS/COFINS, the energy efficiency program (PEE) and R&D

2.4 Finance income/loss

In 2Q24 the net finance result comprised net finance costs of R\$ 440.8 million, a decrease of 12.6% compared with the cost of R\$ 504.2 million in 2Q23.

Financial results (R\$ million)	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Finance revenue	463.1	427.7	+ 8.3	892.0	816.5	+ 9.3
Revenue on short-term investments	282.6	165.8	+ 70.4	520.6	322.3	+ 61.5
Interest on overdue energy bills	107.4	105.9	+ 1.4	213.7	200.0	+ 6.9
Financial restatement of regulatory assets (CVA)	15.5	52.5	- 70.5	16.6	92.0	- 82.0
Restatement of recoverable tax credits	17.9	25.4	- 29.6	50.9	36.7	+ 38.7
Monetary restatement of judicial bonds	26.6	23.3	+ 14.4	48.8	47.7	+ 2.3
Restatement of effects of excluding ICMS from the Pis and Cofins calculation base (*)	30.8	61.8	- 50.2	66.4	131.0	- 49.3
(-) Pis/Cofins on finance revenue	(31.0)	(27.6)	+ 12.2	(62.0)	(57.1)	+ 8.6
Other finance revenue	13.3	20.6	- 35.4	37.0	43.9	- 15.7
Finance costs	(904.0)	(932.0)	- 3.0	(1,939.5)	(2,091.2)	- 7.3
Debt charges - Interest	(728.8)	(637.2)	+ 14.4	(1,403.8)	(1,293.4)	+ 8.5
Debt charges - Monetary and exchange variance	(819.0)	110.9	-	(1,247.9)	13.6	-
Derivative financial instruments (Swap)	617.6	(468.5)	-	751.6	(705.9)	-
Adjustment to present value	27.2	7.9	+ 247.0	31.9	11.9	+ 167.1
Mark-to-market of derivatives	(162.9)	326.9	-	(284.1)	384.6	-
✓ Swap MtM	(305.6)	177.4	-	(479.6)	235.1	-
✓ MTM Stock option plan (EPM)	142.7	149.5	- 4.5	195.5	149.5	+ 30.8
Mark-to-market of debt securities	294.4	(153.1)	-	473.4	(186.0)	-
Financial restatement of regulatory liabilities	(34.6)	(18.9)	+ 83.0	(47.1)	(32.8)	+ 43.7
Restatement PEE and R&D	(4.2)	(3.9)	+ 5.4	(7.5)	(7.1)	+ 5.7
(-) Transfer to orders in progress	30.6	45.7	- 33.1	60.7	54.3	+ 11.8
Incorporation of grids	15.3	(7.6)	- 101.4	(48.6)	(45.0)	+ 8.0
Restatement of effects of excluding ICMS from the Pis and Cofins calculation base (*)	(27.3)	(63.5)	- 57.1	(60.8)	(130.6)	- 53.5
Other finance costs	(81.7)	(70.7)	+ 15.5	(157.3)	(154.9)	+ 1.5
Finance income/loss	(440.8)	(504.2)	- 12.6	(1,047.5)	(1,274.7)	- 17.8

In 2Q24, the financial result reached R\$ 440.8 million, a reduction of 12.6% compared to 2Q23. This decrease was mainly due to the lower average cost of net debt in June 2024, which was 11.27% per year, a reduction of 141 basis points compared to the same quarter in 2023 (12.68% p.a.).

2.5 Net income for the period

In the quarter the net income before noncontrolling interests was R\$ 655.0 million, just 0.3% less than the same period last year.

The Parent Company's net income in the first quarter of 2024 was R\$ 505.9 million, 4.5% more than in 2023.

Noncontrolling interests stood at R\$ 138.9 million in 2024, a decrease of 19.5% compared to the same periods in 2023. Preferred minority shareholders hold a material interest in the subsidiary EPM. The Company holds a repurchase right of the entire preferred shares, exercisable between February 10, 2027 and December 31, 2032.

The restated value of the contributions made by the preferred shareholder less the dividends already received (buyback amount), was R\$ 2,292 million as of June 30, 2024. For further information see Note 32.

Net income for the period by business line Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
➤ Electricity distribution	636.0	614.0	+ 3.6	1,653.7	1,217.4	+ 35.8
➤ Electricity transmission	103.0	58.4	+ 76.4	221.3	51.0	+ 333.6
➤ (re) energisa	(33.2)	9.1	-	(95.9)	36.9	-
• Distributed generation	(3.4)	0.1	-	(1.9)	(17.1)	- 88.8
• Electricity marketing	(31.7)	11.8	-	(99.4)	59.7	-
• Added value services	1.9	(2.8)	-	5.4	(5.8)	-
➤ Natural gas distribution ⁽¹⁾	15.4	-	-	30.4	-	-
➤ Holding companies and other	(12.2)	36.3	-	(68.7)	(29.3)	+ 134.6
Business combination	(54.0)	(61.0)	- 11.6	49.3	(110.3)	-
(=) Consolidated net income for the period	655.0	656.7	- 0.3	1,790.1	1,165.7	+ 53.6
Net income margin (%)	8.6	10.0	- 1.4 p.p.	11.5	8.9	+ 2.6 p.p.
Net income of Parent Company	505.9	484.3	+ 4.5	1,407.9	884.3	+ 59.2

⁽¹⁾ ES Gás' figures correspond exclusively to the period after the acquisition of the company, starting from July 2023.

If the nonrecurrent and non-cash effects shown in the table below were excluded, the recurring adjusted net income for the quarter would be R\$ 377.6 million, 16.6% million more than in the same period last year.

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

Amounts in R\$ million Net income	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(=) Consolidated net income for the period	655.0	656.7	- 0.3	1,790.1	1,165.7	+ 53.6
(-) Concession financial asset (VNR - Distribution)	109.1	81.4	+ 34.1	243.1	235.1	+ 3.4
(-) Net corporate income/loss - TransCos	103.0	58.4	+ 76.4	221.3	51.0	+ 333.6
(+) Net regulatory income/loss - TransCos	(2.0)	(24.5)	- 91.8	(20.6)	(99.4)	- 79.2
(=) Adjusted net income for the period	440.9	492.5	- 10.5	1,305.0	780.1	+ 67.3
Nonrecurring effects						-
(+) Provision for overcontracting EAC	1.2	-	-	5.9	-	-
(+) PLR Provision	44.0	-	-	92.4	-	-
(-) Mark-to-market EPM Call	142.7	149.5	- 4.6	195.5	149.5	+ 30.8
(+) Mark-to-market ECOM	34.2	(19.1)	-	113.8	(72.8)	-
(=) Adjusted recurrent net income for the period	377.6	323.9	+ 16.6	1,321.7	557.8	+ 136.9
Net income margin (%)	5.0	4.9	+ 0.0 p.p.	17.4	8.5	+ 8.9 p.p.

The breakdown of net income by company can be seen in [appendix A.3](#).

2.6 Capital structure

2.6.1 Financing operations

Energisa Group secured financing of R\$ 4,700.68 million in 2Q24, at an average cost of 108.03% of the CDI rate and an average term of 8.66 years.

Over recent years the parent company Energisa S.A. has issued infrastructure debentures under Law 12.431, to finance the investments of its DisCos. **The funds were passed through to the subsidiaries by way of mirror debentures, with a private distribution, details of which can be seen in [appendix A.4](#).**

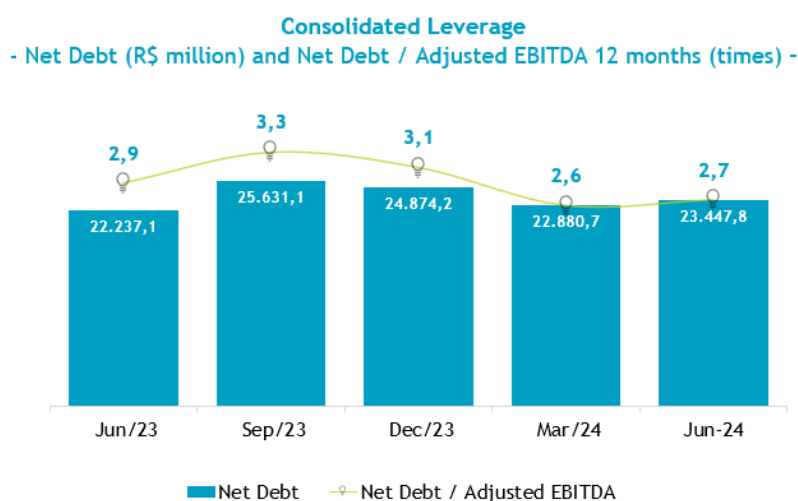
See below funding by company and issuance type for YTD 2024:

Company	Issue type	Total Amount (R\$ millions)	Average Cost (% CDI p.a.)	Average Term (years)
EMR, EMT, EMS, ETO, ERO, ECOM and AlsoI	Law 4131	1,903.5	111.28%	1.93
ESA, EMT, EMS, EPB and ERO	Debentures	3,280.0	104.93%	8.70
EAC, EMR, ESE, EMT, EMS, ETO, ESS, ERO and EPB	FINEM	883.0	115.14%	16.05
ESA	Follow on	2,500.0	-	-
Total		8,566.0	108.41%	7.64

2.6.2 Cash and debt

The consolidated position of cash, cash equivalents, short-term investments and sector credits amounted to R\$ 10,322.0 million as of June 30, against R\$ 9,004.2 million as of March 31, 2024. 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 negative R\$ 892.9 million as of June 30, against R\$ 409.0 million as of March 31, 2024.

The net debt as of June 30 less sector credits amounted to R\$ 23,447.8 million, compared with R\$ 22,880.7 million in as of March 31, 2024. As a result, the ratio between net debt and adjusted covenants EBITDA was 2.7x in June, up by 0.1x on March 2024.



In the loan and borrowings operations, the Company and its subsidiaries have covenants of 4.0x for contracts executed until 2019 and 4.25x for the others. In the debentures operations, the Energisa Group companies have covenants of 4.0x for contracts executed until March 2020 and 4.25x for the others.

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		
	06/30/2024	03/31/2024	12/31/2023	06/30/2024	03/31/2024	12/31/2023
Current	2,333.8	2,560.6	2,187.7	9,701.0	8,103.6	7,873.3
Loans and borrowings	1,391.5	1,310.1	1,091.4	6,919.9	3,903.6	3,985.1
Debentures	499.2	786.0	674.2	2,102.8	3,320.7	2,925.5
Debt charges	484.2	442.8	395.1	894.4	848.0	759.1
Tax financing and post-employment benefits	2.0	2.0	2.0	34.2	34.4	34.4
Derivative financial instruments, net:	(43.0)	19.8	24.9	(250.4)	(3.2)	169.1
✓ (-) Assets: derivative financial instruments	(43.0)	(0.9)	(0.4)	(511.2)	(416.4)	(419.0)
✓ (+) Liabilities: derivative financial instruments	-	20.7	25.4	260.8	413.3	588.1
Noncurrent	8,606.1	7,557.9	7,736.5	24,068.7	23,781.4	24,019.5
Loans, financing and leasing	85.0	394.8	588.3	10,704.7	12,533.3	13,130.3
Debentures	9,208.7	7,849.2	7,838.0	14,783.9	12,591.3	12,336.5
Tax financing and post-employment benefits	14.4	13.9	13.4	267.1	257.6	250.2
Derivative financial instruments, net:	(702.0)	(700.0)	(703.3)	(1,686.9)	(1,600.7)	(1,697.5)
✓ (-) Assets: derivative financial instruments	(775.7)	(702.2)	(705.4)	(1,870.4)	(1,654.9)	(1,760.3)
✓ (+) Liabilities: derivative financial instruments	73.6	2.2	2.1	183.5	54.2	62.8
Total debts	10,939.9	10,118.5	9,924.2	33,769.7	31,884.9	31,892.8
(-) Cash and cash equivalents:	8,520.2	7,096.0	5,371.9	11,214.8	9,413.2	7,593.9
✓ Cash and cash equivalents	130.6	124.0	123.8	826.3	1,170.1	1,298.4
✓ Money market and secured funds	8,389.6	6,972.0	5,248.1	10,388.5	8,243.1	6,295.5
Total net debts	2,419.7	3,022.6	4,552.3	22,554.9	22,471.7	24,298.8
(-) CDE Credits	-	-	-	376.8	292.4	263.6
(-) CCC Credits	-	-	-	173.6	178.5	182.8
(-) CVA Credits ⁽¹⁾	-	-	-	(1,443.3)	(879.8)	(1,021.7)
Total net debts less sector credits	2,419.7	3,022.6	4,552.3	23,447.8	22,880.7	24,874.2
Relative Indicator						
Adjusted EBITDA covenants 12 months	-	-	-	8,752.3	8,747.2	8,066.5
Net debt / Adjusted EBITDA covenants 12 months ⁽²⁾	-	-	-	2.7	2.6	3.1

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

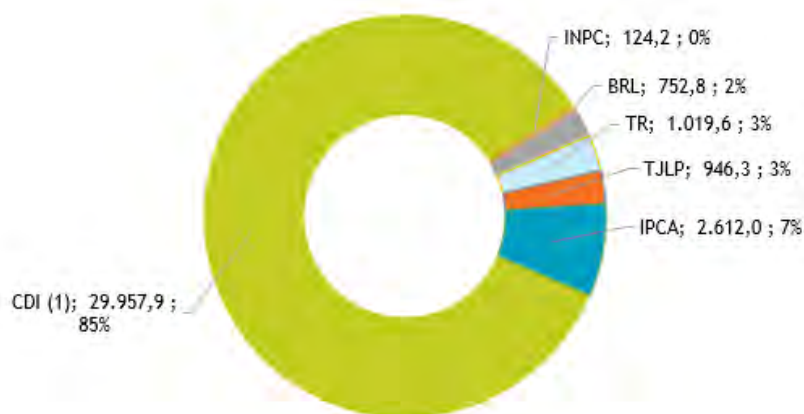
Total net debt less sector credits rose by R\$ 557.0 million compared with March 2024.

Further information and details about the companies' indebtedness can be seen in the Notes to the financial statements available at <https://ri.energisa.com.br/>.

2.6.3 Cost and average debt tenor

The average gross debt tenor rose to 4.7 years at the end of June 2024, 0.9 years more than in March 2024. The average cost of the gross debt fell 0.06 percentage points, closing the period at 11.27% (108.40% of the CDI rate) against 11.33% (106.41% of the CDI rate) in the previous quarter of 2024.

Breakdown of the Bank debt and issuances consolidated by index (R\$ million)



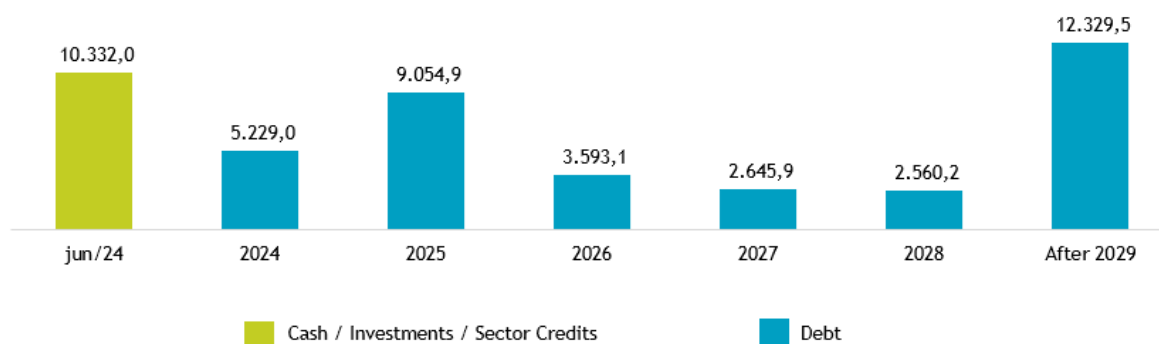
(1) This amount takes into account (i) CDI-indexed debts (ii) dollar and Euro debts converted to CDI, without a hedge cap, and (iii) IPCA-indexed debts converted to CDI.

Note: The foreign currency debt is subject to swaps for the CDI rate and other currency hedge instruments.

2.6.4 Debt repayment schedule

The repayment schedule for consolidated loans, borrowings, debt charges and debentures as of June 30, 2024 vis-à-vis cash is shown in the graph below.

Amortization schedule of bank debt and issuance
(BRL million)



2.7 Ratings

See below Energisa S/A's current ratings issued by the agencies Standard & Poor's, Moody's and Fitch Ratings:

Branch	Domestic Rating/Outlook	Global Rating/Outlook	Latest report
Standard & Poor's	brAAA (stable)	BB- (stable)	Dec/23
Moody's	AA+ br (stable)	-	Dec/23
Fitch Ratings	AAA (bra) (stable)	BB+ (stable)	May/24

2.7.1 Investments

In the quarter Energisa and its subsidiaries made investments of R\$ 1,591.7 million, 8.1% less compared to same period last year.

The investments made by business line are described below, and the breakdown of investments by company is available in [appendix A.5](#).

Investments Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
➤ Electricity distribution	1,349.5	1,166.1	+ 15.7	2,529.4	2,247.9	+ 12.5
➤ Electricity transmission	128.2	137.0	- 6.4	216.5	237.9	- 9.0
➤ (re) energisa	87.1	415.5	- 79.0	141.2	581.8	- 75.7
➤ Distributed Generation	82.8	409.9	- 79.8	135.4	572.7	- 76.4
➤ Electricity marketing	1.2	0.1	+ 1,362.4	1.7	0.1	+ 1,320.8
➤ Services	3.1	5.5	- 43.7	4.1	9.0	- 54.3
➤ Natural gas distribution	17.3	-	-	24.7	-	-
➤ Biogás	6.9	-	-	7.9	-	-
➤ Holding companies and other	2.7	13.3	- 79.4	9.0	19.2	- 53.2
(=) Total	1,591.7	1,731.8	- 8.1	2,928.8	3,086.8	- 5.1

Investments in the transmission segment declined moderately, still due to the completion of construction projects by the companies ETT I and EPA II in 2023.

In the distributed generation segment, throughout 2023, we accelerated the execution and delivery of 37 plants, which is why we see a decrease in investments compared to 2024.

2.8 Cash flow

Consolidated cash flow and balance of cash and cash equivalents Amounts in R\$ million	Quarter	
	6M24	6M23
Net Cash from operating activities	3,892.6	2,960.9
(i) Cash provided by operating activities	4,010.9	3,080.8
(ii) Changes in assets and liabilities	(118.3)	(119.9)
Net cash provided by investment activities	(6,138.3)	(2,174.7)
Net cash provided by financing activities	1,773.6	1,885.1
Increase (decrease) in cash (a)	(472.1)	2,671.3
Opening balance of cash and cash equivalents (b)	1,298.4	916.2
(=) Closing balance of cash and cash equivalents (a + b)	826.3	3,587.5
(+) Balance of short-term investments and sector credits	9,495.6	3,590.1
(=) Closing balance of cash and cash equivalents, short-term investments and sector credits	10,322.0	7,177.6

2.9 Capital market

Traded on B3, the Energisa shares with the greatest liquidity ENGI11 - Units consisting of 1 common share and 4 preferred shares, shed 6.04% in 2Q24, and closed the year quoted at R\$ 45.62 per Unit. Over the same period, the main stock exchange index, Ibovespa, lost 4.93%, while the IEE index lost 3.07%. The increase in the daily transaction volume of ENGI11 in the quarter was 12.09% compared to the same quarter of the previous year. In the last quarter, the average daily transaction volume reached R\$ 129.404 million.

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

	Jun/24	Jun/23	Change %
Market indexes			
Enterprise value (EV - R\$ million) ⁽¹⁾	44,336.5	42,036.63	5.47%
Market value at the end of the year (R\$ million)	20,888.71	19,799.53	5.50%
Average daily volume traded - Units (R\$ million)	130.20	116.16	12.09%
Share prices			
ENGI11 (Unit) closing price at the end of the year (R\$/Unit)	45.62	48.55	-6.04%
ENGI3 (ON) closing price at the end of the year (R\$/share)	14.52	13.73	5.75%
ENGI4 (PN) closing price at the end of the year (R\$/share)	7.82	8.57	-8.75%
Relative indicators			
Dividends paid per unit - UDM	1.51	1.96	-0.45 p.p.
Net Income per Unit - UDM	9.21	5.81	58.55%
Total return to Units shareholder (TSR) - UDM %	-2.92%	31.49%	-34.41 p.p.
Market value / equity (times)	1.07	1.33	-19.53%

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

(2) The net income used to compile the indicator Net Income over Unit is the Corporate net income.

3. Electricity distribution

3.1 Operating revenue

Combined net revenue, i.e., before intercompany eliminations and excluding infrastructure construction revenue, amounted to R\$ 5,435.3 million in 2Q24, an increase of 5.0% on 2Q23.

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

Net revenue by consumption sector Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(+) Electricity revenue (captive market)	6,993.5	6,327.0	+ 10.5	14,227.3	12,330.5	+ 15.4
✓ Residential	3,768.9	3,220.6	+ 17.0	7,723.9	6,332.8	+ 22.0
✓ Industrial	348.9	419.7	- 16.9	704.0	791.2	- 11.0
✓ Commercial	1,302.1	1,247.4	+ 4.4	2,646.1	2,456.8	+ 7.7
✓ Rural	740.9	669.4	+ 10.7	1,518.6	1,283.9	+ 18.3
✓ Other sectors	832.5	769.8	+ 8.1	1,634.6	1,465.8	+ 11.5
(+) Electricity sales to distributors	35.6	67.5	- 47.2	62.4	124.4	- 49.9
(+) Net unbilled sales	(317.8)	(130.8)	+ 143.0	(172.8)	(84.7)	+ 104.0
(+) Electricity network usage charges	784.6	678.9	+ 15.6	1,536.0	1,303.2	+ 17.9
(+) Infrastructure construction revenue	1,139.8	897.5	+ 27.0	2,071.0	1,753.9	+ 18.1
(+) Creation and amortization of financial sector assets and liabilities	93.5	183.6	- 49.1	207.2	421.5	- 50.8
(+) Subsidies for services awarded under concession	551.6	436.2	+ 26.4	1,053.0	824.9	+ 27.7
(+) Concession financial assets (VNR)	143.4	183.0	- 21.6	319.6	384.4	- 16.9
(+) Other revenue	61.8	38.6	+ 60.1	102.1	101.1	+ 1.0
(=) Gross revenue	9,486.0	8,681.4	+ 9.3	19,405.7	17,159.2	+ 13.1
(-) Sales taxes	2,022.2	1,778.3	+ 13.7	4,126.5	3,449.9	+ 19.6
(-) Sector charges	888.8	827.9	+ 7.3	1,807.9	1,550.0	+ 16.6
(=) Combined net revenue	6,575.1	6,075.2	+ 8.2	13,471.2	12,159.3	+ 10.8
(-) Infrastructure construction revenue	1,139.8	897.5	+ 27.0	2,071.0	1,753.9	+ 18.1
(=) Combined net revenue, without infrastructure construction revenue	5,435.3	5,177.7	+ 5.0	11,400.3	10,405.4	+ 9.6

3.1.1 Gross margin

Distributed gross margin Amounts in R\$ million	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Net operating revenue	6,575.1	6,075.2	+ 8.2	13,471.2	12,159.3	+ 10.8
(-) Infrastructure construction cost	1,139.8	897.5	+ 27.0	2,071.0	1,753.9	+ 18.1
(=) Net operational revenue, without infrastructure construction revenue)	5,435.3	5,177.7	+ 5.0	11,400.3	10,405.4	+ 9.6
(-) Uncontrollable costs and expenses	2,908.6	2,754.7	+ 5.6	5,781.4	5,517.7	+ 4.8
Electricity purchased for resale	2,268.4	2,200.5	+ 3.1	4,529.4	4,445.3	+ 1.9
Charge for using transmission and distribution system	640.3	554.2	+ 15.5	1,252.0	1,072.4	+ 16.7
(=) Gross margin	2,526.6	2,423.0	+ 4.3	5,618.9	4,887.6	+ 15.0
(-) Concession financial asset - VNR	143.4	183.0	- 21.6	319.6	384.4	- 16.9
(=) Adjusted gross margin	2,383.2	2,240.0	+ 6.4	5,299.3	4,503.2	+ 17.7

The factors most driving this net revenue and gross margin change in the quarter were:

- (i) The 10.5% growth in Electricity revenue is attributed to the DisCos' sales, which grew by 7.6% in a quarter-to-quarter comparison, primarily due to the increase in residential and government authority consumption. The average rate also fueled the revenue increase by 2.8%, due to rate events that occurred in 2023, including ERO and EAC which reported growth of 13.15% and 13.24% respectively.
- (ii) Under Sales to Distributors, comprised of energy settlements in the spot market, the variance of 47.3% is a result of the decrease in the contracting level (difference between energy contracted and load realized) of energy distribution companies with credit on the MCP. The average PLD in 2Q24 was also 10% lower than that recorded in 2Q23 (R\$ 62/kWh vs. R\$ 69/kWh), accounting for part of the variance in this item.
- (iii) The net unbilled sales to distributors registered a negative effect of R\$ 317.8 million, a 143.0% increase compared to 2023. This item displays a seasonal and recurring behavior every second quarter of each year, due to the end of the warm period and the onset of milder temperatures. Thus, because it is a line that projects the revenue of the month based on what has been realized, any sudden temperature changes that cause load variation are not captured in the projection method. It is important to highlight that the representativeness of Unbilled Revenue in the second quarter, which is seasonally negative in this period, was the highest in relation to billed revenue since 2018. Additionally, the negative rate adjustments of 4.4% and 1.6% for the EMT and EMS subsidiaries in April 2024, respectively, also contributed slightly to the period's result.
- (iv) Electric system provision increased 15.6%, motivated by an increase in customers, warm weather, and strong industrial demand.
- (v) In the Regulatory Assets and Liabilities item, which includes the amortization and constitution of regulatory assets/liabilities and excess demand revenue, there was a 49.1% reduction mainly due to:
 - - R\$ 314.7 million in excess demand revenue due to the amortization of the amounts recognized in the rate-setting review of EMT, EMS and ESE since April 2023, which concluded in 1Q24.
 - + R\$ 224.6 million mainly explained by the accumulated amortization in this quarter. The financial items recognized in the latest rate-setting review processes had a more negative formation and thus reverse into positive amortization. Nevertheless, the formation of financial items (CVA) remains negative.
- (vi) The concession financial asset line - VNR fell by 21.6% in 2Q24 mainly due to the recognition of the asset base approved by ANEEL in the rate-setting review of EMT (+ R\$ 85.0 million) and EMS (+ R\$ 51.7 million) in April 2023 with a positively impact in 2Q23. The decrease was offset by the higher inflation recorded in the period used to restate the financial asset in 2Q24.

3.1.2 Energy sales

In the 2nd quarter, power consumption at Energisa Group's DisCos grew by 11.2% compared to the same period in 2023, to the highest level in the last 23 years. All 9 distribution concessions showed an increase in consumption, with 6 growing above double digits, especially those located in the Midwest and North. If unbilled sales are taken into account, the growth was 9.8% in the quarter.

Several factors explain the strong performance in energy consumption in 2024. The first is the above-average temperatures, with heatwaves in all regions and lower rainfall volume. Historically, the second quarter is characterized by lower average temperatures due to autumn and the onset of winter. However, the second quarter of 2024 recorded higher temperatures compared to the same period of the previous year. On most days of the quarter, maximum temperatures exceeded 30°C in the major cities within the concession areas. Only at the end of May, a cold front in the Midsouth region limited an even more significant growth. A set of variables and models are used to measure the changes in temperature and their effects on energy consumption. These variables include the Cooling Degree Days (table below), which indicates the demand for cooling. In 2024, the CDD was 21% higher compared to 2023, with increases across all regions, accounting for 46% of the load variations during the period. For illustrative purposes regarding the seasonality of the second quarter, in 1Q24 the CDD was 834, which is 20% higher than recorded in 2024.

Cooling Degree Days (CDD ⁽¹⁾)				
Region	2024	2023	Var. (%)	
Midwest	705	544	▲	+ 30
North-east	775	730	▲	+ 6
North	738	693	▲	+ 7
South and southeast	517	294	▲	+ 76
Energisa	696	574	▲	+ 21

⁽¹⁾ Cooling Degree Days (CDD) measure the number of degree-days above a baseline temperature and indicate the need for cooling. It is calculated by subtracting a baseline temperature (18.5°C) from the average daily air temperature (in degrees Celsius). If the average daily temperature exceeds the baseline temperature, the result is a positive number, which represents the number of cooling degree days. For Energisa, this is observed in the cities most representative in terms of energy consumption. For example, if the average temperature is 27°C, then the CDD for that day would be 8.5 degree-days (27°C - 18.5°C = 8.5°C).

Other factors also contributed to the significant result in 2024, including the strong performance of commerce and industry in 2024, particularly the food supply chain. IBGE indicators show that industrial production accumulated a 2.5% increase until May, with 18 out of 24 segments growing compared to the same period last year, especially food production. The retail sales volume also advanced during the period (+5.6%), with 5 out of 8 segments growing, with hypermarkets and supermarkets making the main contribution. In addition to the favorable domestic environment, exports continued to stand out, especially animal proteins and grains. It is worth mentioning that in the Group's concession areas, the food supply chain has a significant share in commercial and industrial consumption. Moreover, there are several clients that operate vertically in the chain, from grain cultivation, production of derivatives and product storage to protein production and large retail chains.

There was accordingly an increase in energy consumption across all sectors, especially residential, which saw a 15.5% rise, with 81% of this growth associated with the increase in average residential consumption.

There follows a detailed breakdown of consumption by sector, highlighting the main points:

Description - Amounts in GWh	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Residential	4,300.0	3,721.8	+ 15.5	8,708.4	7,471.1	+ 16.6
Commercial	1,339.7	1,337.2	+ 0.2	2,708.3	2,697.1	+ 0.4
Industrial	339.3	455.0	- 25.4	680.2	883.2	- 23.0
Rural	802.5	741.2	+ 8.3	1,627.5	1,488.1	+ 9.4
Other	1,133.3	1,103.4	+ 2.7	2,224.9	2,160.3	+ 3.0
1 Captive sales	7,914.8	7,358.7	+ 7.6	15,949.3	14,699.9	+ 8.5
Residential	-	-	-	-	-	-
Commercial	532.0	407.2	+ 30.6	1,067.6	829.0	+ 28.8
Industrial	1,876.9	1,548.4	+ 21.2	3,633.9	3,061.3	+ 18.7
Rural	50.9	34.9	+ 46.0	110.0	67.8	+ 62.4
Other	145.8	115.4	+ 26.3	290.4	216.9	+ 33.9
2 Sales (TUSD)	2,605.6	2,105.9	+ 23.7	5,101.9	4,175.0	+ 22.2
Residential	4,300.0	3,721.8	+ 15.5	8,708.4	7,471.1	+ 16.6
Commercial	1,871.7	1,744.5	+ 7.3	3,775.9	3,526.2	+ 7.1
Industrial	2,216.2	2,003.4	+ 10.6	4,314.1	3,944.5	+ 9.4
Rural	853.5	776.1	+ 10.0	1,737.5	1,555.9	+ 11.7
Other	1,279.0	1,218.8	+ 4.9	2,515.3	2,377.2	+ 5.8
Total Sales (1+2)	10,520.5	9,464.5	+ 11.2	21,051.2	18,874.9	+ 11.5
Unbilled sales to consumers	(247.7)	(106.9)	+ 131.6	(219.6)	(91.9)	+ 138.9
Captive + TUSD + Unbilled sales to consumers	10,272.8	9,357.6	+ 9.8	20,831.7	18,783.0	+ 10.9

The data in the above table is subject to energy reclassifications by CCEE.

See this and other tables in Excel available on [this link](#).

3.1.3 Consumption by sector

The leading sectors for consumption in quarter were:

- Residential: consumption increased by 15.5%, marking the highest rate for Q2 in 23 years. It was the main driver of the aggregate result, as it is the most representative class. All companies advanced by more than 10%, driven by atypical weather for the period, with above-average temperatures and lower rainfall in the concession areas along with an increase in average consumption per customer. Highlights include the concessions of EMS, ESS, ETO and EAC.
- Industrial sector: showed an increase of 10.6% with growth across all the Group's distributors. The food industries, especially meatpacking, grains, dairy, beverages and the mineral, textile and Oil & Gas industries, drove this growth, in line with IBGE's industrial production results.
- Commercial sector: showed a consumption increase (7.3%) driven by increased consumption from customers in the food supply chain (storage and supermarkets) and large retail chains. All concessions saw higher consumption, especially EPB and ETO.
- Rural: recorded growth of 10.0%, the highest rate in 8 years. Clients connected to agriculture, general rural producers and irrigators showed significant increases in consumption. The lower volume of rainfall compared to 2Q23 and the low base contributed to the result. There was an increase in 6 out of the 9 DisCos, especially in the companies located in the Midwest.
- Other sectors: increase of 4.9%. The result was influenced primarily by the government sector, which saw growth in all companies, with 8 companies recording double-digit growth. Government departments, the judiciary and health and education led the pack.

For further information please see our Bulletin - [click on the link](#)

3.1.4 Clients by concession operator

Energisa closed the quarter with 2.1% more total consumer units than the same period last year.
Number of captive and free consumers by region

DisCo	Number of consumers								
	Captive			Free			Total		
	2024	2023	Var. %	2024	2023	Var. %	2024	2023	Var. %
North	1,679,389	1,644,683	+ 2.1	466	272	+ 71.3	1,679,855	1,644,955	+ 2.1
ETO	673,457	658,368	+ 2.3	235	147	+ 59.9	673,692	658,515	+ 2.3
EAC	296,294	289,208	+ 2.5	76	46	+ 65.2	296,370	289,254	+ 2.5
ERO	709,638	697,107	+ 1.8	155	79	+ 96.2	709,793	697,186	+ 1.8
Northeast	2,715,926	2,649,590	+ 2.5	678	433	+ 56.6	2,716,604	2,650,023	+ 2.5
EPB	1,838,948	1,793,477	+ 2.5	383	243	+ 57.6	1,839,331	1,793,720	+ 2.5
ESE	876,978	856,113	+ 2.4	295	190	+ 55.3	877,273	856,303	+ 2.4
Midwest	2,791,186	2,736,817	+ 2.0	1,561	1,030	+ 51.6	2,792,747	2,737,847	+ 2.0
EMT	1,653,184	1,619,316	+ 2.1	959	584	+ 64.2	1,654,143	1,619,900	+ 2.1
EMS	1,138,002	1,117,501	+ 1.8	602	446	+ 35.0	1,138,604	1,117,947	+ 1.8
South/South-east Region	1,482,927	1,461,823	+ 1.4	795	557	+ 42.7	1,483,722	1,462,380	+ 1.5
EMR	605,697	599,318	+ 1.1	228	160	+ 42.5	605,925	599,478	+ 1.1
ESS	877,230	862,505	+ 1.7	567	397	+ 42.8	877,797	862,902	+ 1.7
Total Energisa	8,669,428	8,492,913	+ 2.1	3,500	2,292	+ 52.7	8,672,928	8,495,205	+ 2.1

See this and other tables in Excel available on [this link](#).

3.1.5 Electricity losses

Energisa Group closed the second quarter of this year with a total loss rate of 12.94%, a change of +0.21 pp compared to the losses recorded in 1Q24. This variance is primarily due to the effect of heat waves recorded in the group's concessions since mid-second half of 2023, which have caused seasonality factors, where the energy delivered has not yet been fully captured by billed sales. This is a temporary effect expected to reverse in the second half of 2024.

Out of the nine DisCos belonging to the Group, seven are operating within the Regulatory Limit, with EMR, ETO and EAC standing out, which have total losses more than 1 percentage point below the regulatory limit.

Energisa Group's plan to combat energy losses continues to seek a balance between prevention measures and revenue recovery. For 2024, investments of approximately R\$ 420 million are planned in combating the group's non-technical losses, especially targeting the companies EMT and ERO. The noteworthy actions being taken include 760,000 inspections and 265,000 regularizations, of which 30,000 are in illegal units and 38,000 involve investment in a centralized metering system (SMC) - which has a higher level of tamperproofing, in regions with higher non-technical losses and greater recurrence of fraud.

The overall performance of the measures plans demonstrates that the strategies to combat losses implemented across all the Group's DisCos are reflecting positively, including in the companies acquired at the end of 2018. Comparing ERO and EAC's 2024 results against the figures for December 2017 (the period before privatization) reveals a significant reduction of 5.55pp. and 6.85pp. respectively.

The reduction in the total regulatory loss limits was primarily driven by two factors:

- Reduction of regulatory limits approved during the 2023 rate-setting reviews processes for the companies: EMT, EMS, ESE, ERO and EAC.
- There was a change in the accounting criteria for offset energy in micro and mini distributed generation units (MMGD). As from the rate-setting processes in April 2023, the energy offset in microgrids and distributed mini-generation units (MMGD) began to be counted for the reconstruction of technical losses and added to the

DisCos' billed sales. Because of this, from the same period, this amount of energy also became part of the injected energy which impacts the denominator used to calculate the disclosed regulatory loss percentage. While this change drives up the energy recognized (MWh) as regulatory loss, which is positive, it does lead to a decrease in the regulatory limit percentage recognized by the Regulator. This adjustment has been made **through the DisCos' rate-setting processes**. Energisa has submitted a request to ANEEL for the same adjustment to be made to the calculation of regulatory non-technical losses, a matter still pending resolution by the Agency.

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



Energy Losses (% in past 12 months)

DisCo % Injected energy (12 months)	Technical losses (%)			Non-technical losses (%)			Total losses (%)			ANEEL
	Jun/23	Mar/24	Jun/24	Jun/23	Mar/24	Jun/24	Jun/23	Mar/24	Jun/24	
EMR	8.36	8.48	8.55	-0.38	0.14	0.00	7.99	8.62	8.55	9.94
ESE	7.67	7.73	7.81	2.42	2.62	2.45	10.09	10.35	10.26	10.70
EPB	8.17	8.28	8.32	3.71	4.02	3.91	11.88	12.30	12.23	12.31
EMT	8.92	8.81	8.76	4.67	5.24	5.51	13.58	14.04	14.27	11.78
EMS	8.08	8.10	8.22	2.90	3.63	4.22	10.98	11.73	12.44	12.48
ETO	10.37	9.93	9.90	0.64	1.19	0.78	11.01	11.12	10.68	13.50
ESS	5.60	5.48	5.53	-0.08	0.35	0.87	5.53	5.83	6.40	6.80
ERO	8.54	7.71	8.03	13.35	14.56	14.53	21.89	22.27	22.57	20.86
EAC	9.80	9.47	9.41	4.98	5.42	5.81	14.78	14.89	15.22	18.07
Energisa Consolidated %	8.30	8.16	8.22	3.99	4.56	4.72	12.29	12.73	12.94	12.53

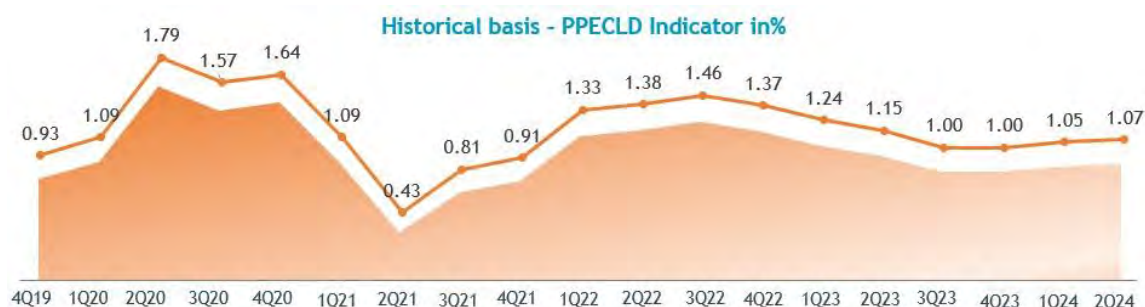
Nb:
 (1) To calculate the percentages presented above, we considered the values of unbilled energy. The A1 Free Market was included in the calculation of the Total Realized and Regulatory Loss.
 (2) The results of previous quarters are subject to adjustments after the results announced by the Energy Trading Chamber, CCEE.
 The result of previous quarters is subject to adjustments after the final results announced by the Energy Trading Chamber, CCEE.
 (3) There was an adjustment to ERO's technical and non-technical losses compared to those disclosed in previous releases, without impacting the total losses.

See this and other tables in Excel available on [this link](#).

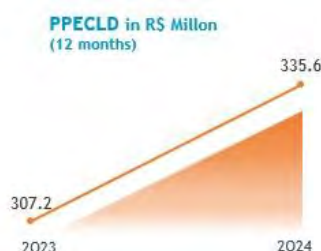
3.1.6 Delinquency management

3.1.6.1 Delinquency rate

Energisa's consolidated delinquency rate for the last 12 months was 1.07% in 2Q24, representing an increase of 0.08 percentage points over the same period of the previous year.



In the consolidated result analysis, the item of expected credit losses on doubtful accounts increased by R\$ 28.3 million in 2Q24 compared with 2Q23. The growth is due to the previous result containing the impact of R\$ 21.6 million from the FDIC realized in EMR and the revenue growth of R\$ 4.6 billion (17% increase) between periods.



Energisa neutralized the impact of the increased revenue due to the robustness of the collection actions implemented by the group in recent years. The leading measures include the expansion of low-cost digital initiatives (WhatsApp, SMS, automated billing and digital reminders), which have sped up the collection process.

Another measure was the targeting of debt negotiation by observing the debt profile of customers, resulting in personalized negotiations with the most suitable offer for each customer's payment profile (PIX, debit/credit card, financing directly with DisCo **or through the group's fintech - Voltz**).

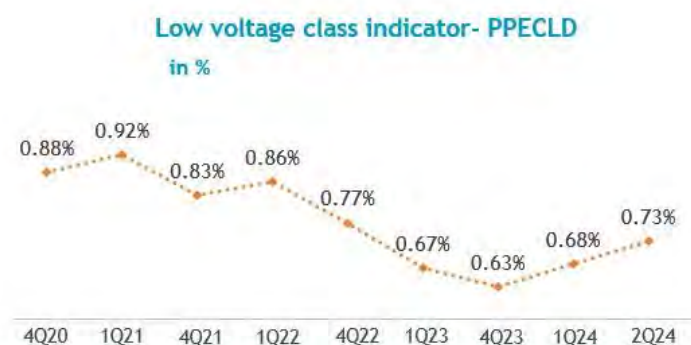
PPECLD Indicator (% last 12 months)

PPECLD (% of supply invoiced)	In 12 months (%)		
	Jun/24	Jun/23	Change in p.p.
EMR	0.30	-1.31	1.61
ESE	0.62	0.70	-0.08
EPB	0.61	0.88	-0.28
EMT	1.53	1.67	-0.14
EMS	0.94	1.12	-0.18
ETO	0.45	0.42	0.03
ESS	0.25	0.11	0.14
ERO	2.02	3.30	-1.28
EAC	2.15	1.77	0.39
Total	1.07	1.15	-0.08

EMR's Jun/23 results were influenced by a R\$ 21.6 million reduction in the PECLD due to the FDIC transfer, which did not recur in June 2024. For EAC, there was a slight increase in delinquencies on installment payments compared to the previous year, with measures already underway for regularization. In ESS, there were extraordinary reversal effects in 2Q23 that did not recur in 2Q24.

The companies ERO, EPB, EMS and EMT performed best, with reductions over and above 0.14 percentage points.

Performance in the low voltage sectors (residential, commercial, industrial and rural), where the majority of Energisa's customers are located, continues trending downwards, with the increase in the quarter being linked to the seasonality of the period when summer consumption bills are due. During this time, we have the same number of delinquent clients, but with a higher average bill.



3.1.6.2 Collection fee

Energisa Group's consolidated 12-month collection rate reached 96.89%, an increase of 0.12 percentage points over the same period of the previous year.

As explained in the Delinquency Rate section, Energisa neutralized the effect of increased consumption due to the heat wave (El Niño). However, in the companies EMS, ESS, and ESE, where revenue continued to be higher in recent months, we were not able to completely neutralize the total effect. The recovery is expected to occur in the coming months.

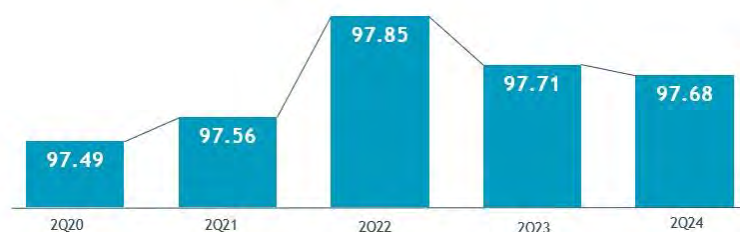
The other companies improved their performance, advancing in reducing the debts of low-voltage customers, those with illegal connections and government authorities, especially ERO and EAC, which continue to close in on the performance of the other companies.

Collection rate (%)	In 12 months (%)		
	Jun/24	Jun/23	Change in p.p.
EMR	98.44	98.21	+ 0.23
ESE	97.80	97.85	- 0.06
EPB	97.88	97.61	+ 0.28
EMT	96.09	95.72	+ 0.39
EMS	97.15	97.24	- 0.09
ETO	97.78	97.72	+ 0.06
ESS	98.85	98.90	- 0.06
ERO	94.31	94.00	+ 0.33
EAC	95.49	95.08	+ 0.42
Energisa Consolidated	96.89%	96.76%	0.13

The performance in low-voltage sectors (residential, commercial, industrial and rural), which comprise the largest portion of Energisa Group's customers, dropped this quarter due to higher billing owing to the heat waves mentioned earlier. The graph below shows these sectors' performance.

Collection rate

Low tension



3.1.6.3 Service quality indicators for distribution services - DEC and FEC

In 2024, the Group's DisCos continued to show consistent results, outperforming the Global DEC and FEC regulatory limits in all concessions.

This outcome reflects disciplined capital allocation, strict management of improvement projects and maintenance plans, including a focus on innovation and new equipment, reinforcing the commitment to deliver quality seamless energy to all customers.

The following table presents the results for the period:

DisCos Service quality indicators	DEC Global (hours)			FEC Global (times)			DEC limit	FEC limit
	Jun/24	Jun/23	Change(%)	Jun/24	Jun/23	Change(%)		
EMR	7.64	7.68	- 0.5	3.83	3.93	- 2.5	9.97 ●	6.91 ●
ESE	9.83	9.19	+ 7.0	4.67	4.43	+ 5.4	10.83 ●	7.02 ●
EPB	9.99	10.56	- 5.4	3.73	3.92	- 4.8	13.17 ●	7.54 ●
EMT	15.28	15.64	- 2.3	6.71	6.80	- 1.3	17.92 ●	12.63 ●
EMS	9.07	9.46	- 4.1	3.97	4.09	- 2.9	10.39 ●	7.04 ●
ETO	15.44	16.78	- 8.0	5.86	5.73	+ 2.3	18.19 ●	11.69 ●
ESS	5.23	5.22	+ 0.2	2.89	3.21	- 10.0	6.73 ●	5.59 ●
ERO	21.83	22.51	- 3.0	8.23	8.60	- 4.3	26.37 ●	17.47 ●
EAC	23.73	23.74	- 0.0	8.68	8.70	- 0.2	42.80 ●	32.81 ●

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

Headlines:

- EMR achieved the best result in the historical series for the FEC, which was 3.83 times, a reduction of -2.5%.
- EMT stood out with the best DEC in the historical series, which was 15.28 hours, showing a reduction of 2.3%.
- ESS distinguished itself with the best FEC in the historical series, with a reduction of 10.0%, as a result of efficient capital allocation and effective operation and maintenance measures.
- ETO continues on its trajectory of improvement, achieving the best historical result for DEC, with a reduction of 1.34 hours, a decrease of -8.0%.
- EAC improved its trajectory in both DEC and FEC, recovering its DEC result compared to June 2023, maintaining its performance at 44.6% below the Regulatory DEC limit. It also reduced FEC by 0.2% compared to June 2023, maintaining its performance at 73.5% below the Regulatory FEC limit.

Aiming to improve the Continuity of Electricity sales to consumers in the distribution segment, on November 03, 2022

ANEEL issued letter 44/2022 which established the minimum percentage target of 80% of sets within the regulatory limits of DEC and FEC for the period from 2023 to 2026.

To achieve the 80% target by 2026, annual goals were set for each concession operator, considering a gradual increase in the minimum percentage of sets within the regulatory limits. Companies with a percentage lower than 80% of sets within the regulatory limits must take action to meet the annual goals and reach the 80% target by the end of the plan.

According to data reported by ANEEL, the Energisa Group DisCos are below the established target for the year 2023, as follows:

DisCo	Performance	2T24
EMS	Target	70%
	Actual	66%
EMT	Target	80%
	Actual	78%
ESE	Target	71%
	Actual	68%

The Group's other DisCos are already complying with the regulator's 80% limit.

3.1.7 Compensation account for Parcel A amounts (CVA)

The CVA is a regulatory mechanism introduced by Interministerial Ordinance 25/02 intended to record the changes in costs incurred on energy purchases, energy transportation and sector charges in the period between the DisCo's rate events. This mechanism aims to neutralize the effects of **these costs, of "Parcel A" and the whole rate pass-through assured, on the DisCo's earnings.**

The 49.1% reduction in Regulatory Assets and Liabilities is mainly explained by the accumulated amortization this **quarter. The DisCos' financial items** recognized in the latest rate-setting review processes had a more negative formation and thus reverse into positive amortization. Nevertheless, the formation of financial items (CVA) remains negative, due to the following main effects:

- The rate coverage for the costs of energy acquisition from DisCos grew by 1.95%, while the actual costs grew by 1.26%, with a negative CVA impact of R\$ 97.0 million.
- The 11.2% growth in sales resulted in the recording of negative Neutrality financials totaling R\$ 77.0 million.
- Payment of R\$ 60.1 million in 2024 related to the replenishment of the Itaipu Account at the DisCos EMS, EMT and ESS, according to REH 3.182/2023.

3.1.8 Overcontracting

In 2024, Energisa Group recorded a negative R\$ 2.6 million (values deducted from PIS/COFINS, Energy Efficiency Program (PEE), and R&D) at EAC related to the prospect of over-contracting energy above the regulatory 105% for the year 2024. For more predictable cases like this one, it will now be accounted for quarterly. For further information see Note 8.1.4.

3.1.9 Rate tiers

The "Rate Tier System" came into force in January 2015, which shows consumers the actual costs of electricity generation. This passes through to end consumers the cost increase incurred by the DisCo whenever energy purchases are affected by more expensive thermal energy, thereby diminishing the financial burden between the rate adjustments.

Energisa Group's consolidated revenue from rate tiers was R\$ 0.1 million in 2Q24, compared with R\$ 1.0 million in 2Q23. The green tier is currently in force, which means consumer rates do not increase.

3.1.10 Rate reviews and adjustments

The distribution companies EMS, EMT and ESE underwent rate-setting reviews in April 2024, followed by ERM in June. **These processes monetarily restate the DisCos' required revenue, adjusts rates to the new forecast expenses on energy purchases, charges and energy transportation and recognizes finance adjustments made over the course of the previous year.**

The effects for consumers deriving from the latest adjustment processes and rate review of each Energisa Group DisCo were therefore as follows:

DisCo	Effect on Consumers (%)			Start of term	Monetary Restatement - adjustment events	Review Process
	Low Voltage	High and Medium Voltage	Medium			
EMR	-2.77	+2.29	-1.76	06/22/2024	IPCA	Annual Adjustment
ESE	+1.38	+0.43	+1.16	04/22/2024	IGP-M	Annual Adjustment
EBO ⁽¹⁾	+12.32	+14.44	+12.83	08/28/2023	IGP-M	Annual Adjustment
EPB ⁽¹⁾	+1.09	-10.63	-1.46	08/28/2023	IGP-M	Annual Adjustment
EMT	-3.90	-5.61	-4.40	04/08/2024	IGP-M	Annual Adjustment
EMS	-0.84	-3.65	-1.61	04/08/2024	IGP-M	Annual Adjustment
ETO	-0.19	-0.76	-0.31	07/04/2023	IPCA	Annual Adjustment
ESS	+11.58	+8.58	+10.65	07/12/2023	IPCA	Annual Adjustment
ERO	+9.09	+13.31	+9.98	12/13/2023	IPCA	Revision
EAC	+13.62	+18.49	+14.52	12/13/2023	IPCA	Revision
EMR	-2.77	+2.29	-1.76	06/22/2024	IPCA	Annual Adjustment

(1) Starting from the 2024 rate-setting process, the average effect will be the same for all consumers of the EPB concession.

3.1.11 Regulatory remuneration base

The process of valuing assets of the regulatory remuneration base uses the VNR - New Replacement Value, which denotes the value at current market prices of an identical, similar or equivalent asset subject to replacement, which provide the same services and have the same capacity as the existing asset, including all the expenses necessary to install it.

The ratified net remuneration bases (BRL) of the electricity DisCos, adjusted for IPCA for June/2024, are as follows:

DisCo	Regulatory BRL restated by the IPCA through June 2024 (R\$ millions)	Date of last Rate-Setting Review	Rate Cycle	WACC (before tax)	Next Rate-Setting Reviews
EMR	775.7	June/2021			June/2026
EPB	2,302.6	August/2021	5 th	10.62%	August/2025
ESS	1,327.9	July/2021			July/2026
ESE	1,364.7	April/2023			April/2028
EMT	6,962.8	April/2023	5 th	11.25%	April/2028
EMS	3,512.1	April/2023			April/2028
ETO	1,788.3	July/2020	5 th	11.10%	July/2025
ERO	3,099.4	December/2023			December/2028
EAC	1,076.1	December/2023	5 th	11.25%	December/2028
Total	22,209.6				

The consolidated compensation base of the electricity DisCos extracted from the corporate financial information includes depreciation, write-offs and new additions, as shown below:

Description Amounts in R\$ million	Notes to the financial statements	06/30/2024	06/30/2023	Var. %
Concession financial asset	13	12,882.05	10,742.50	+ 19.9
Contractual asset - infrastructure under construction	14	2,608.7	1,799.40	+ 45.0
Intangible assets - concession agreement	17	16,475.5	14,986.00	+ 9.9
(-) Exclusion of asset appreciation determined in the purchase price allocation (PPA) of the business combination	17.1	5,898.7	5,453.20	+ 8.2
Total	-	25,019.3	22,074.70	+ 18.1

3.1.12 Parcel B

DisCo	Parcel B				
	DRA ⁽¹⁾	DRP ⁽²⁾	Change (R\$ million)	Change %	Review Process
EMR	395.4	417.2	21.8	+5.5	Annual Adjustment
ESE	659.2	619.4	-39.8	-6.0	Annual Adjustment
EPB ⁽³⁾	1,052.5	955.9	-96.5	-9.2	Annual Adjustment
EMT	3,009.0	2,804.1	-204.9	-6.2	Annual Adjustment
EMS	1,683.7	1,585.6	-98.1	-5.1	Annual Adjustment
ETO	865.4	888.9	23.5	+2.7	Annual Adjustment
ESS	491.8	503.2	11.4	+2.3	Annual Adjustment
ERO	833.4	1026.2	192.8	+23.1	Revision
EAC	374.6	398.1	23.4	+6.2	Revision
Total	9,365.0	9,198.6	-166.4	-1.8	

(1) DRA - Previous Reference Date: defined as the date the last rate process ratified by ANEEL is effective from, be it an adjustment or rate review, which includes the costs incurred and revenue earned in the twelve months relating to the rate process.

(2) DRP - Processing Reference Date: the DRP is defined as the date the rate process under analysis to be ratified by ANEEL is effective from, be it an adjustment or rate review, which includes the costs and revenue projected for the twelve months relating to the rate process. Both use the same reference market and the ratio between the two therefore only shows the rate increase of the component.

(3) Considers the sum of EPB and EBO.

3.1.13 Rate subsidy, low income and sub-rogation credits

ANEEL authorized the pass-through of rate subsidies awarded to low-income consumers, rural irrigation consumers and public services, by way of the Energy Development Account (CDE), in accordance with Decree 7891 issued in 2013. These funds, in turn, were recorded as operating revenue via rates. The amounts, per DisCo, are the following:

Funds - Decree 7891 and Low Income (R\$ million)	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
EMR	31.1	27.1	+ 14.8	59.6	56.5	+ 5.4
ESE	32.3	35.2	- 8.2	71.5	68.7	+ 4.1
EBO ⁽¹⁾	-	-	-	-	6.3	-
EPB	69.7	61.9	+ 12.7	141.8	120.4	+ 17.8
EMT	167.9	135.0	+ 24.4	303.3	241.0	+ 25.8
EMS	107.9	77.6	+ 39.0	204.6	134.9	+ 51.7
ETO	45.5	38.5	+ 18.3	86.4	73.9	+ 16.9
ESS	46.3	29.2	+ 58.5	90.6	61.1	+ 48.3
ERO	36.1	22.1	+ 63.8	67.7	43.3	+ 56.4
EAC	14.6	9.6	+ 51.6	27.6	18.9	+ 46.1
Consolidated ESA	551.6	436.2	+ 26.4	1,053.0	824.9	+ 27.7

(1) Due to the merger of EBO into EPB in April/2023, the amounts presented are for the 4 months accumulated in the period of 2023.

3.2 Operating costs and expenses

Combined distribution operating expenses and costs excluding infrastructure construction revenue amounted to R\$ 4,239.8 million in 2Q24, an increase of 6.9% on 2Q23.

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

Breakdown of operating costs and expenses Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
1 Non Manageable costs and expenses	2,908.6	2,754.7	+ 5.6	5,781.4	5,517.7	+ 4.8
1.1 Electricity purchased for resale	2,268.4	2,200.5	+ 3.1	4,529.4	4,445.3	+ 1.9
1.2 Charges for using the transmission and distribution system	640.3	554.2	+ 15.5	1,252.0	1,072.4	+ 16.7
2 Manageable costs and expenses	949.4	857.8	+ 10.7	1,877.1	1,667.3	+ 12.6
2.1 PMSO	796.1	731.2	+ 8.9	1,572.2	1,427.5	+ 10.1
2.2 Provisions/Reversals	153.3	126.7	+ 21.0	304.9	239.7	+ 27.2
2.2.1 Contingencies	40.2	29.7	+ 35.4	73.7	54.1	+ 36.2
2.2.2 Expected credit losses	113.0	97.0	+ 16.6	231.2	185.6	+ 24.6
3 Other revenue/expenses	381.8	351.9	+ 8.5	752.6	662.0	+ 13.7
3.1 Amortization and depreciation	319.5	280.5	+ 13.9	622.1	540.3	+ 15.1
3.2 Other revenue/expenses	62.2	71.5	- 12.9	130.4	121.7	+ 7.2
Total (exc. infrastructure construction cost)	4,239.8	3,964.5	+ 6.9	8,411.1	7,847.0	+ 7.2
Infrastructure construction cost	1,139.8	897.5	+ 27.0	2,071.0	1,753.9	+ 18.1
Total (including infrastructure construction cost)	5,379.7	4,862.0	+ 10.6	10,482.0	9,601.0	+ 9.2

3.2.1 Non-Manageable operating costs and expenses

Non-manageable costs and expenses increased by 5.6% in the quarter, to R\$ 2,908.6 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 10.7%, to R\$ 949.4 million in the quarter.

PMSO (Personnel, Materials, Services and Other)

PMSO expenses increased by 8.9% (R\$ 65.0 million), to R\$ 796.1 million in the quarter. Excluding non-recurring effects, the SG&A would be R\$ 759.2 million, an increase of 3.8% compared on 2Q23.

See below PMSO expenses by distribution company:

Combined PMSO Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Personnel and retirement benefits	350.8	286.6	+ 22.4	666.9	543.1	+ 22.8
Material	63.4	57.5	+ 10.4	128.7	120.3	+ 7.0
Outsourced services	340.5	348.3	- 2.2	687.6	677.2	+ 1.5
Other	41.4	38.8	+ 6.8	89.1	86.9	+ 2.5
✓ Contractual and regulatory penalties	(11.2)	6.6	-	0.9	11.4	- 91.7
✓ Other	52.6	32.2	+ 63.2	88.1	75.6	+ 16.6
Total combined PMSO	796.1	731.2	+ 8.9	1,572.2	1,427.5	+ 10.1
(-) PLR Provision	37.0	-	-	79.6	-	-
Total recurrent PMSO	759.2	731.2	+ 3.8	1,492.6	1,427.5	+ 4.6
IPCA / IBGE (12 months)			4.23%			
IGPM / FGV (12 months)			2.45%			

The main changes in PMSO expenses are detailed below:

✓ Personnel and Retirement Benefits

In the quarter, personnel and post-employment benefits were R\$ 350.8 million, an increase of 22.4% (+R\$ 64.2 million), mainly explained by the following factors:

- (i) + R\$ 37.0 million related to the provision for profit sharing, which is now recognized on a monthly basis rather than annually as was the case until 2023.
- (ii) + R\$ 28.6 million in remuneration and charges, reflecting collective agreements and adjustments from 2023, as well as staff upsizing, higher termination costs and overtime expenses, with R\$ 3.5 million related to the effects of resolution 1000.
- (iii) + Expenses of R\$ 15.8 million on benefits, including R\$ 9.0 million for medical and dental expenses and R\$ 6.5 million for meal tickets.
- (iv) - R\$ 32.8 million in capitalizing personnel costs.

✓ Material

Material expenses reached R\$ 63.4 million in 2Q24, an increase of 10.4% (+R\$ 6.0 million) compared with 2Q23, mainly due to:

- (i) + R\$ 4.5 million in fleet maintenance materials expenses;
- (ii) + R\$ 2.4 million on fuel and lubricant expenses
- (iii) - R\$ 1.2 million on grid and equipment maintenance expenses

✓ Services

Expenses on outsourced services amounted to R\$ 340.5 million, a decrease of 2.2% (R\$ 7.8 million), primarily due to:

- (i) + R\$ 2.5 million in expenses on corrective and preventive maintenance, mainly easement cleaning services
- (ii) + R\$ 1.3 million on consultancy expenses
- (iii) - R\$ 6.4 million in collection agents expenses
- (iv) - R\$ 4.4 million in revenue hedging and customer services

✓ Other expenses

Other expenses amounted to R\$ 41.4 million in the quarter, an increase of 6.8% (+R\$ 2.6 million) compared with the same period last year, mostly due to:

- (i) + R\$ 2.7 million on fleet expenses
- (ii) + R\$ 1.5 million on higher tax expenses
- (iii) + R\$ 0.8 million in advertising and marketing expenses
- (iv) - R\$ 3.2 million related to the reimbursement of the Fuel Consumption Account (CCC) expenses for the Vila Restauração and Mais Luz para Amazônia projects

See this and other tables in Excel available on [this link](#).

3.2.3 Other operating expenses

The group other operating expenses amounted to R\$ 535.1 million in the quarter, against R\$ 478.6 million in the same period last year.

Other expenses - combined Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Provisions/Reversals	153.3	126.7	+ 21.0	304.9	239.7	+ 27.2
Legal claims	40.2	29.7	+ 35.4	73.7	54.1	+ 36.2
Expected credit losses for doubtful accounts	113.0	97.0	+ 16.6	231.2	185.6	+ 24.6
Other revenue/expenses	381.8	351.9	+ 8.5	752.6	662.0	+ 13.7
Amortization and depreciation	319.5	280.5	+ 13.9	622.1	540.3	+ 15.1
Other revenue/expenses	62.2	71.5	- 12.9	130.4	121.7	+ 7.2
Total combined	535.1	478.6	+ 11.8	1,057.5	901.8	+ 17.3

Legal claims

In 2Q24, the provision/reversal for contingencies reached R\$ 40.2 million, an increase of 35.4% on 2Q23. The main movement was the increase in payments for labor claims.

Expected credit losses for doubtful accounts (“PPECLD”)

The PPECLD was R\$ 113.0 million in 2Q24, an increase of 16.6% compared with the R\$ 97.0 million in 2Q23. For further information see item 3.1.6.1 of this report.

Other revenue/expenses

Other net expenses fell by 12.9% (-R\$ 9.3 million) compared to the same period of the previous year, to R\$ 62.2 million. This item denotes the net effect of movements (sales, write-offs, and adjustments) in assets, mainly fixed assets and warehouse inventory. The result showed the net expense fell by R\$ 15.0 million between the quarters.

3.3 EBITDA

The recurring adjusted EBITDA of the DisCos (excluding VNR, the non-recurring effect of the new practice for profit-sharing and overcontracting at EAC) amounted to R\$ 1.411 billion in the quarter, an increase of 7.7% on the same quarter last year (+R\$ 100.4 million). It is also important to highlight the increase in negative unbilled revenue in the second quarter amounting to R\$ 187.0 million compared to the previous quarter, which is not factored into the recurring adjusted EBITDA calculation.

Description Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
EMR	53.7	32.6	+ 64.4	121.4	101.4	+ 19.6
ESE	95.1	72.4	+ 31.2	244.0	200.0	+ 22.0
EBO ⁽¹⁾	-	-	-	-	21.2	-
EPB ⁽¹⁾	189.2	171.3	+ 10.5	403.8	333.3	+ 21.2
EMT	401.1	438.6	- 8.6	992.3	828.0	+ 19.8
EMS	195.3	250.4	- 22.0	625.5	483.9	+ 29.3
ETO	184.3	147.1	+ 25.3	361.2	283.5	+ 27.4
ESS	70.8	75.9	- 6.7	177.5	184.9	- 4.0
ERO	172.3	75.0	+ 129.9	342.5	190.0	+ 80.3
EAC	49.3	47.3	+ 4.1	114.7	88.1	+ 30.2
Total combined	1,411.1	1,310.7	+ 7.7	3,382.9	2,714.2	+ 24.6

(1) In April/2023, EBO was merged into EPB, which is why there is no value reported for 2Q24.

For more detailed information on the indicator changes by company, please see DisCo's release.

The EBITDA figures per company are in [appendix A.2](#).

3.4 Net income for the period

The recurring adjusted net income of the DisCos (excluding VNR, the non-recurring effect of the new practice for profit-sharing and overcontracting at EAC) amounted to R\$ 554.9 million in the quarter, an increase of 18.0% on the same quarter last year, as shown below:

See below the DisCos' profit (loss):

Income (loss) Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
EMR	11.5	2.6	+ 335.4	31.8	24.2	+ 31.2
ESE	44.9	25.6	+ 75.1	130.7	98.4	+ 32.8
EBO ⁽¹⁾	-	-	-	-	17.3	-
EPB	118.0	104.5	+ 12.9	250.3	207.2	+ 20.8
EMT	154.6	204.1	- 24.2	459.9	339.2	+ 35.6
EMS	49.9	93.3	- 46.5	251.8	182.9	+ 37.7
ETO	100.3	70.8	+ 41.7	199.1	135.4	+ 47.0
ESS	13.3	24.2	- 45.2	59.0	67.2	- 12.2
ERO	53.9	(63.6)	-	65.3	(156.2)	-
EAC	8.5	8.5	+ 0.1	27.3	6.2	+ 340.0
Total	554.9	470.1	+ 18.0	1,475.1	921.8	+ 60.0

(1) In April/2023, EBO was merged into EPB, which is why there is no value reported for 2Q24.

If the non-cash and nonrecurrent effects shown in the table below were excluded, the recurring combined adjusted net income for the quarter would be R\$ 473.8 million, 45.3% million more than in the same period last year.

See below non-cash and nonrecurrent effects in the quarter:

Description Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(=) Net income for the combined period	554.9	470.1	+ 18.0	1,475.1	921.8	+ 60.0
(-) Concession financial asset - VNR	109.1	144.0	- 24.2	243.1	295.5	- 17.7
(+) Provision for overcontracting EAC	1.2	-	-	5.9	-	-
(+) PLR Provision	26.8	-	-	58.6	-	-
(=) Adjusted combined recurrent net income	473.8	326.1	+ 45.3	1,296.4	626.3	+ 107.0

4. Transmission

4.1 Overview

Energisa Group's activities also include energy transmission assets resulting from the acquisitions of 9 lots at auctions, from 2017 to 2024, 4 operating concessions were acquired in 2021 and 2022, totaling 13 transmission concessions with transmission lines of approximately 3,512,000 km and a transformation capacity of 14,454 MVA. The consolidated Annual Operational Revenue including the new concession Energisa Maranhão (EMA) is R\$ 962.7 million, with an RAP of R\$ 921.6 million (2024-25 round) and fiber-optics revenue of R\$ 41.1 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 24-25 (R\$ mm) ^(b)	Fiber-optics Revenue	Status
EGO I	Aug/17	GO	136 (CD)	1,344	Mar/20	17 months	255.9	52.1	-	Operational
EPA I	Aug/17	PA	267(CD)	600	Nov/20	16 months	318.3	65.2	-	Operational
EPA II	Sep/18	PA	139 (CD/CS)	1,800	Dec/21	12 months	421.2	53.2 ^(a)	-	Operational
ETT	Mar/19	BA/TO	734 (CS)	850	Jan/23	15 months	756.2	85.5	-	Operational
ETT II	Sep/21	TO	-	200	April/24	5 months	68.8	5.2	-	Operational
EPT	Jun/16	MT	-	150	Jun/19	-	102.1	13.2	-	Operational
LMTE	Oct/08	AP/PA	685	1,410	Jun/13	-	-	163.0 ^(a)	23.4	Operational
LXTE	Oct/08	PA	508	1,550	Jun/13	-	802.7	170.4 ^(a)	17.4	Operational
LTTE	Dec/11	RJ/SP	258	3,600	Jun/18	-	-	81.2 ^(a)	0.2	Operational
Total			2,727	11,504			2,725.2	689	41.1	-

(a) Includes additional revenue. (b) RAP figures published net of PIS/Cofins.

Ventures under construction:

Name	Date contract signed	State	Length (Km) ^(a)	Transformation capacity MVA	Operational Start-up (Aneel)	Physical Progress ^(b)	Estimated Capex ^(c) (R\$ million)	RAP round 24-25 (R\$ millions) ^(f)	Status
EAM	Mar/21	AM	365 (DC / CS)	2,650	Mar/26 ^(g)	60.4 ^(d)	777.1 ^(e)	86.3	Partial
EAP	Mar/22	AP	10	300	Sep/25	52.36	159.3	13.6	Under Construction
EAM II	Sep/22	AM	12.9	-	Aug/27	24.24%	230.4	20.2	Under Construction
EMA	Jun/24	MA/PI	393.5	-	Jun/30	-	1,151.8	112.5	Construction At the design stage
Total			781.4	2,950			2,318.6	232.6	-

Nb.: CD - Dual circuit / CS - Single circuit. (a) The length of lines under construction in the concessions considers estimated values in the auction notice. (b) Physical progress data restated for Mar/2024 (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 acquired at auction / (e) CAPEX does not include the indemnification of R\$ 256 million related to operational assets transferred to EAM / (f) RAP figures published net of PIS/Cofins / (g) Timeline for the implementation of new assets. The revitalization of the other assets planned in the concession contract has a regulatory deadline of March 2030.

4.2 Ratification of Annual Permitted Revenue (RAP) - 2024/2025 Round

On July 16, 2024 ANEEL published Ratifying Resolution 3.348/2024 which established adjustments by the IPCA price index of 3.93% to the Annual Permitted Revenues (RAP) of the transmission concessions for the 2024-2025 round, effective from July 01, 2024 to June 30, 2025, meaning the Company will only feel the benefits from 3Q24. The annual permitted revenue of Energisa Group's TransCos is now therefore R\$ 921.6 million for the 2024/2025 round (R\$ 891.2 million for the 2023/2024 round), as follows.

TransCos	Round 2023/2024 ⁽¹⁾	Round 2024/2025 ⁽¹⁾
Energisa Goiás (EGO)	51.6	52.1
Energisa Pará I (EPA I)	65.1	65.2
Energisa Pará II (EPA II)	50.2	53.2
Energisa Tocantins I (ETT I)	83.1	85.5
Energisa Amazonas (EAM)	83.1	86.3
Energisa Tocantins II (ETT II)	5.0	5.2
Energisa Amapá (EAP)	13.1	13.6
Energisa Amazonas II (EAM II)	19.4	20.2
Energisa Paranaíba (EPT)	12.7	13.2
Linhas Macapá (LMTE)	154.9	163.0
Linhas Xingú (LXTE)	162.5	170.4
Linhas Taubaté (LTTE)	78.2	81.2
Energisa Maranhão (EMA)	112.5	112.5
Total	891.2	921.6

⁽¹⁾ Does not count fiber optic revenues totaling R\$ 41.1 million.

See this and other tables in Excel available on [this link](#).

4.3 Headlines for the period

4.2.1 Energisa signs concession contract for lot 12 of the Transmission auction

On June 28, 2024, the concession contract for lot 12 of the ANEEL Transmission Auction 001/2024 was signed, with its official publication in Diário da União on July 02, 2024. The lot, which has a Permitted Annual Revenue (RAP) of R\$ 112.5 million, is located between Maranhão and Piauí and involves the construction of a 500-kV transmission line ("TL") Teresina IV - Graça Aranha C1, CS, spanning 205.13 km, and the 500-kV transmission line Boa Esperança - Graça Aranha C1, CS, covering 188.4 km. This investment will expand the Backbone of the North Area of the Northeast region, enabling full transmission from plants already contracted in this region, increasing margins for connecting new generation projects, and keeping up with the rising local demand.

4.2.2 Issuance of Clearances for Energisa Amazonas

The terms for releasing the transmission functions related to the Presidente Figueiredo substation and the revitalization of the Lechuga and Cristiano Rocha substations, all within the remit of Energisa Amazonas, were issued by the National System Operator (ONS). For the Presidente Figueiredo substation, this stage was completed 21 months ahead of the regulatory deadline of March 31, 2026. This early completion and the fact that the project cost remained within the planned budget demonstrate our commitment to efficient resource management and timely delivery.

4.4 Consolidated economic and financial results - Corporate vs. Regulatory

Main impacts on corporate results

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

IFRS Economic and Financial Performance Results - R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Infrastructure construction revenue	119.4	112.8	+ 5.8	202.9	205.9	- 1.4
Efficiency gain on implementing infrastructure	(1.3)	15.1	-	(7.5)	(18.2)	- 58.6
Revenue from construction performance obligation margins	41.7	19.6	+ 112.3	73.1	34.3	+ 112.8
Operation and maintenance revenue	16.7	16.0	+ 4.3	33.8	31.1	+ 8.8
Concession asset remuneration	225.8	212.7	+ 6.1	506.6	437.0	+ 15.9
Other operating revenue	26.5	12.3	+ 114.8	41.6	27.1	+ 53.5
Total of gross revenue	428.8	388.6	+ 10.3	850.5	717.2	+ 18.6
Deductions from revenue	(32.1)	(16.8)	+ 91.1	(65.0)	(44.3)	+ 46.7
Net operating revenue	396.6	371.7	+ 6.7	785.5	672.9	+ 16.7
Construction cost	(115.2)	(108.6)	+ 6.1	(195.5)	(240.6)	- 18.7
Gross margin	281.4	263.1	+ 18.3 p.p.	589.9	432.2	+ 157.7 p.p.
PMSO	(63.8)	(39.6)	+ 61.0	(104.5)	(66.0)	+ 58.5
Other operating expenses ⁽¹⁾	9.0	2.5	+ 264.6	3.3	9.5	- 65.2
Depreciation/Amortization	(0.5)	(0.3)	+ 37.8	(0.9)	(0.5)	+ 66.8
Finance income/loss	(84.1)	(124.8)	- 32.7	(183.8)	(271.9)	- 32.4
Income and social contribution taxes	(39.1)	(42.4)	- 7.9	(82.7)	(52.2)	+ 58.4
Net income for the period	103.0	58.4	+ 76.4	221.3	51.0	+ 333.6
EBITDA	226.6	226.0	+ 0.3	488.7	375.7	+ 30.1
EBITDA Margin (%)	57.1	60.8	- 3.7 p.p.	62.2	55.8	+ 6.4 p.p.

(1) It includes provisions and reversals for labor, civil, regulatory, environmental and tax contingencies and other revenue/expenses.

Net operating revenue (corporate): In 2024, Energisa Transmissão de Energia S/A presented consolidated net operating revenue of R\$ 396.6 million, growth of R\$ 24.9 million on 2023 due to (i) increase in construction revenue caused by increased investments in the EAP, EAM, and EAM II concessions (R\$ 34.2 million) and the commissioning of ETT II and EPA II Reinforcement, impacting negatively by R\$ 23.0 million; (ii) increase in the remuneration of contractual assets in the EPA II and EGO concessions (R\$ 21.3 million) and a loss in efficiency at EAM II in 2024, impacting negatively by R\$ 12.1 million.

PMSO: this was R\$ 63.8 million in 2024, causing an increase of R\$ 24.2 million compared to 2023 as a consequence of: (i) provision of the PLR in the amount of R\$ 0.8 million, a practice that has been adopted since the first quarter of this year; (ii) hiring of temporary labor for improvement projects (iii) acquisition of spare parts and materials for the implementation of infrastructure improvements in the LMTE and LXTE concessions (R\$ 16.6 million); and (iv) higher third-party expenses related to the construction of a new tower in the EAM concession (R\$ 3.0 million).

Other operating expenses: In 2024, this item increased by R\$ 9.0 million, an increase of R\$ 6.5 million mainly due to changes in projected contingency outcomes.

Construction cost: the item construction cost amounted to R\$ 115.2 million in 2024, an increase of R\$ 6.6 million on 2023, caused by the (i) physical progress of construction projects at Energisa Amazonas (R\$ 7.2 million), Energisa Amapá (R\$ 18.3 million), Energisa Amazonas II (R\$ 7.3 million). These effects were offset by the commissioning of Energisa Tocantins II (-R\$ 12.4 million) and the reinforcement of Energisa Para II (-R\$ 9.7 million).

Finance Income: net finance costs totaled R\$ 84.1 million in 2024, resulting in a reduction of R\$ 40.8 million compared to 2023, due to the following events: (i) increase in financial revenues due to a higher volume of funds invested in the ETE holding concessions as a result of dividend receipts from the EGO, EPA I, and EPA II concessions; (ii) lower finance costs in 2024 due to gains from the mark-to-market of the swap in ETE holding caused by the increase in the dollar and lower finance costs related to loans incurred in 2024.

Net regulatory income (loss): In 2024, the Company recorded net income of R\$ 103.0 million, an increase of R\$ 44.6 million, as per the events reported above.

Main impacts of the regulatory result

*Note: This section presents the 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.*

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

Regulatory Economic and Financial Performance Results - R\$ million	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Annual permitted revenue	204.1	184.5	+ 10.6	401.4	364.1	+ 10.2
Total of gross revenue	204.1	184.5	+ 10.6	401.4	364.1	+ 10.2
Deductions from revenue	(21.8)	(18.7)	+ 16.4	(42.5)	(45.1)	- 5.8
Net operating revenue	182.3	165.7	+ 10.0	358.9	319.0	+ 12.5
PMSO	(42.7)	(37.1)	+ 15.0	(81.7)	(63.4)	+ 28.9
Other operating expenses ⁽¹⁾	2.0	2.5	- 17.2	1.9	9.5	- 80.4
Amortization/Depreciation	(46.4)	(40.7)	+ 13.9	(94.3)	(81.4)	+ 15.9
Finance income/loss	(83.9)	(124.8)	- 32.8	(183.6)	(271.9)	- 32.5
Income and social contribution taxes	(13.4)	10.0	-	(21.7)	(11.2)	+ 94.1
Regulatory net income (loss)	(2.0)	(24.5)	- 91.8	(20.6)	(99.4)	- 79.2
Regulatory EBITDA	141.7	131.1	+ 8.1	279.0	265.1	+ 5.2
EBITDA Margin (%)	77.7	79.1	- 1.4 p.p.	77.7	83.1	- 5.3 p.p.

(1) It includes provisions and reversals for labor, civil, regulatory, environmental and tax contingencies and other revenue/expenses.

Net regulatory operating revenue: In 2024 the consolidated regulatory ETE reported net regulatory operating revenue of R\$ 182.3 million, R\$ 16.6 million more than in 2023 due to the following events:

- (i) the rate adjustment of the RAP (Annual Permitted Revenue) of 3.93% (IPCA) according to ANEEL Resolution 3.216;
- (ii) higher volume of billing for Complementary Credit Notice in 2024
- (iii) new transmission facilities in the Energisa Amazonas concession from September 2023 (R\$ 2.3 million);
- (iv) the entry into operation of Energisa Tocantins II (-R\$ 7.1 million).

PMSO: this amounted to R\$ 42.7 million, an increase of R\$ 5.6 million in 2024 compared to 2023 as a consequence

of building the new tower in the EAM concession (R\$ 3.0 million).

Other operating expenses: In 2024, this item increased by R\$ 2.0 million, a decrease of R\$ 0.4 million mainly on 2023 mainly due to changes in projected contingency outcomes.

Amortization and Depreciation: In 2024 amortization and depreciation expenses increased by R\$ 5.7 million, due to the asset base growth as a result of the start-up of ETT, the reinforcement of EPA II and 4th transformer of LMTE.

Regulatory EBITDA: the Regulatory EBITDA was R\$ 141.7 million in 2024, an increase of R\$ 10.6 million on the amount recorded in 2023, mainly because of the effects described in net operating revenue.

Finance Income: net finance costs totaled R\$ 83.9 million in 2024, resulting in a reduction of R\$ 41.0 million compared to 2023, due to the following events: (i) increase in financial revenues due to a higher volume of funds invested in the ETE holding concessions as a result of dividend receipts from the EGO, EPA I, and EPA II concessions; (ii) lower finance costs in 2024 due to gains from the mark-to-market of the swap in ETE holding caused by the increase in the dollar and lower finance costs related to loans incurred in 2024.

Net regulatory income (loss): In 2024, ETE consolidated reported a loss of R\$ 2.0 million, R\$ 22.5 million less than the loss presented in 2023.

5. (re) energisa

(re)energisa is the group's brand that represents its unregulated operations, including decentralized generation services from renewable sources (Alsol Energisa Renováveis), energy and gas marketing (Energisa Comercializadora) in the free market and added value services (Energisa Soluções). 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.

In 2023, (re)energisa called on society to rethink the way energy consumption is perceived. In 2024, the company is taking action. Under the campaign "Renew Your Energy," the company is showcasing its broad portfolio of energy solutions to the Brazilian population in a simple and straightforward manner. With the opening up of the Free Energy Market, more companies now have the power to choose how they contract their energy service provider, reducing costs, increasing efficiency, and potentially investing even more in their businesses.

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.

At the end of June 2024, Alsol had 95 solar power farms (UFVs) in operation, with a total installed capacity of 369.87 MWp. These include 52 plants in Minas Gerais, 19 in Mato Grosso, 17 in Mato Grosso do Sul, 6 in São Paulo and 1 in Rio de Janeiro. **(re)energisa's investments amounted to R\$ 87.1 million in 2024, compared with R\$ 82.8 million in Alsol.** In July 2024, (re) energisa acquired 5 PV plants in the states of São Paulo, Maranhão, and Piauí, which will add 19.4 MWp to the group's portfolio. Please refer to the Subsequent Events section for more details. Alsol is also completing and developing new projects in the states of Ceará and Pernambuco, which will contribute a total of 26.36 MWp. As of the publication date, the installed capacity was 382.8 MWp.

See the table with installed capacity by region:

DisCo	Plants	MWp
Minas Gerais	52	149.9
Mato Grosso	19	82.4
Rio de Janeiro	1	2.7
São Paulo	6	41.1
Mato Grosso do Sul	17	93.8
Total	95	369.9

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

Distributed Generation Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(=) Net revenue	91.0	44.1	106.4	179.7	73.9	143.3
(+) PMSO	(45.5)	(29.9)	52.1	(82.1)	(48.5)	69.4
(+) Other costs and expenses	(7.0)	(0.1)	5,653.7	(9.5)	(0.3)	2,996.4
(=) EBITDA	40.8	14.1	190.2	90.3	25.1	259.7
(+) Amortization and depreciation	(23.1)	(10.0)	130.8	(42.4)	(14.8)	186.3
(+/-) Financial income/loss	(23.6)	(3.1)	652.5	(52.3)	(34.8)	50.6
Net income (loss) for the period	(3.4)	0.1	-	(1.9)	(17.1)	(88.8)

Following the expansion plan, the distributed generation operation of (re)energisa reported net revenue of R\$ 91.0 million, an increase of R\$ 46.9 million compared to 2Q23. This result is directly related to the 22.6% increase in accumulated installed capacity compared to the same period in 2023.

The segment's PMSO reached R\$ 45.5 million, an increase of R\$ 15.6 million compared to the previous quarter due to the growth in O&M expenses of UFVs and the provision of the PLR in the amount of R\$ 0.9 million, a practice that has been adopted since the first quarter of this year. In Other costs and expenses, the PDD (Various and Unknown Losses) was a major item.

Revenue growth sparked an increase in EBITDA in 2Q24 of R\$ 40.8 million, an increase of R\$ 26.8 million on the R\$ 14.1 million in the same period last year.

The loans and borrowings secured for Alsol are detailed in notes 20 and 21 of the Financial Statements.

5.2 Electricity marketing

Due to the weak start to the wet season, reservoir levels dropped compared to the same period of the previous year. At the end of 2Q23, the percentage for the SIN (National Grid) was 86.8%, while in 2Q24 it stands at 70.6%, representing a 16% decrease compared to the same period of the previous year. Nevertheless, the PLD (Difference Settlement Prices) was kept low in the quarter, with the average price for the period (Apr/23 to Jun/23) of roughly R\$ 69.04/MWh and R\$ 62.85/MWh in the current period due to the regulatory floor revision.

Throughout 2024, 170 retail contracts were closed, totaling 284.0 GWh. In 2023, 29 new retail customers were acquired.

In 2Q24, energy sales to free consumers (in GWh) grew 65% in retail and 47% in trading, resulting in an overall increase of 54%. This performance is justified by the efforts in prospecting and strategic trading movements.

Description Amounts in GWh	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	6M23
Sales to free consumers (ECOM)	1,294.2	723.5	78.9%	2,528.0	1,567.2	61.3%

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

Trader Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Net revenue	158.7	128.7	+ 23.3	305.6	266.5	+ 14.6
Electricity purchases	(138.9)	(127.4)	+ 9.0	(266.6)	(263.9)	+ 1.0
Spread	19.8	1.3	+ 1,447.1	38.9	2.6	+ 1,382.1
MtM effect	(51.8)	28.9	-	(172.5)	110.3	-
General and administrative expenses	(14.0)	(6.9)	+ 101.5	(24.1)	(11.9)	+ 103.7
Amortization and Depreciation	(0.1)	(0.1)	+ 83.9	(0.2)	(0.1)	+ 41.1
Other revenue	-	-	-	11.3	-	-
Reported EBITDA	(46.1)	23.2	-	(146.3)	101.1	-
MtM effect	51.8	(28.9)	-	172.5	(110.3)	-
Recurrent adjusted EBITDA	5.8	(5.7)	-	26.1	(9.2)	-
Finance income/loss	(1.9)	(5.1)	- 61.7	(3.9)	(10.3)	- 62.2
(-) Income tax and social contribution on profit (reported)	16.4	(6.3)	-	51.0	(31.0)	-
Net income (loss) reported	(31.7)	11.8	-	(99.4)	59.7	-
Adjusted recurrent net income (loss)	20.1	(17.1)	-	73.1	(50.6)	-

The spread performance in the second quarter compared to the same period of the previous year reveals a significant increase of R\$ 18.5 million. This improvement is primarily due to anticipating the downward trend in prices, transferring a large part of the portfolio to the short term, where the PLD (Difference Settlement Price) remained at the regulatory floor.

In 2Q24, the mark-to-market of the contracts was R\$ 51.8 million, an increase of R\$ 80.7 million without cash effect, related to price increases and portfolio position as a reversal effect on profit or loss.

The item general and administrative expenses increased by R\$ 7.1 million compared to the same period the previous year due to higher expenses to support the growth of the trading company's structure and the retail trading company and provision of the PLR in the amount of R\$ 1.9 million, a practice that has been adopted since the first quarter of this year.

The recurring adjusted EBITDA was R\$ 5.8 million in 2Q24. This growth is directly related to the spread, general expenses and mark-to-market (MtM).

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 energy processes.

Energisa Soluções' main economic and financial figures have been summarized below:

Added value services Amounts in R\$ million	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Net revenue	78.1	94.5	- 17.3	158.1	178.5	- 11.4
PMSO	(70.0)	(95.0)	- 26.3	(141.9)	(178.7)	- 20.6
Other costs and expenses	(0.7)	1.3	-	(0.2)	2.0	-
EBITDA	7.5	0.8	+ 809.9	16.1	1.8	+ 803.0
Amortization and depreciation	(4.3)	(3.3)	+ 29.2	(7.8)	(6.6)	+ 17.9
Finance income/loss	(0.4)	(1.7)	- 75.5	(0.1)	(3.7)	- 97.8
Reported net income	1.9	(2.8)	-	5.4	(5.8)	-

The revenue results for 2024 diminished compared to the previous year (-17.4%) due to the restructuring of the service portfolio in relation to the same period in 2023. The restructuring aimed to maintain contracts aligned with (re)energisa's expansion strategy and those that present added value.

The PMSO result closed R\$ 25.0 million below the amount recorded in 2023, mainly reflecting the optimization of expenses resulting from the aforementioned portfolio restructuring.

As a result of the above, EBITDA totaled R\$ 7.5 million in 2024 and profit R\$ 1.9 million, up R\$ 6.7 million and R\$ 4.7 million, respectively, compared to the previous cycle.

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.

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.

See below a summary of the economic and financial performance of the Rio do Peixe I and II plants:

Rio do Peixe I e II Amounts in R\$ million	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Net revenue	7.0	6.7	+ 3.7	16.4	12.1	+ 35.8
PMSO	(1.0)	(0.6)	+ 57.5	(2.3)	(2.1)	+ 6.8
Other costs and expenses	(1.4)	(1.7)	- 19.9	(2.6)	(3.1)	- 16.6
EBITDA	4.6	4.4	+ 5.4	11.5	6.8	+ 68.9
Amortization and depreciation	(3.4)	(1.6)	+ 113.4	(7.0)	(10.5)	- 33.0
Finance income/loss	(2.8)	(7.5)	- 62.5	(5.9)	(15.8)	- 62.8
Income and social contribution taxes	0.1	1.6	- 96.7	(1.9)	6.6	-
Reported net loss	(1.5)	(3.1)	- 50.4	(3.3)	(12.8)	- 74.6

Net revenue: net revenue amounted to R\$ 7.0 million in 2024, an increase of 3.7% on 2023. The increase was primarily due to the higher energy generation in 2024.

PMSO: This amounted to R\$ 1.0 million in 2024, an increase of 57.5% on 2023. The decrease was mainly due to higher expenses related to surveillance, personnel and monitoring in 2024.

Other costs and expenses: In 2Q24, this category saw a decrease of R\$ 0.3 million, caused by lower expenses related to the use of the distribution system (CUSD contracts).

EBITDA: the EBITDA was R\$ 4.6 million in 2Q24, an increase of R\$ 0.2 million on the amount recorded in 2Q23, mainly because of the events described in net operating revenue above.

Amortization and depreciation: Depreciation and amortization grew by 113.4% in 2Q24 compared to 2Q23, reaching R\$ 3.4 million.

Finance Income: net finance costs totaled R\$ 2.8 million in 1Q24, resulting in a reduction of R\$ 4.7 million compared to 1Q23, due to the following events: (i) increase in financial revenues due to a higher volume of funds invested (ii) lower finance costs in 2Q24 due to MTM of the swap caused by the increase in the dollar forex rate.

Income tax and social contribution: Income tax and social contribution expenses decreased by 96.7% in 2Q24 compared to 2Q23, due to the result of the MTM of the Swap.

Net loss for the period: The Company recorded a net loss of R\$ 1.5 million in 2Q24, a reduction of 50.4% compared to 2Q23, due to the positive result of the Swap MTM, in addition to the impacts occurring before the taxable income, as mentioned above.

7. Natural gas distribution

7.1 Overview

ES Gás holds the concession to operate the piped gas distribution services and related activities in Espírito Santo state until 2045. The concession serves various consumer markets, including industries, commerce, residences, vehicles and thermoelectric plants. This includes the use of gas as raw material, for cogeneration, air conditioning and other applications.

In the past year, ES GÁS achieved a series of significant advancements that propelled its operational excellence and strategic expansion. The achievements are the creation of the Acceleration Plan, which guided the company towards new growth and efficiency opportunities. The migration to the Energisa Group system strengthened its infrastructure and management capacity, while the implementation of the group's best practices and systems elevated operational standards to a new level, ensuring even more efficient and competitive operations.

7.2 Executive summary

- In the second quarter of 2024, the total volume of gas distributed was 153,192,000 m³, down 37.1% on the same period last year due to the downturn in the thermal power market, as explained in item 7.3 below. EBITDA consequently decreased by 14.2% compared to 2Q23 (R\$ 9.3 million), totaling R\$ 56.0 million.
- Net income was R\$ 15.4 million in 2Q24, a decrease of 63.3% on the same period last year.

- The investments totaled R\$ 17.3 million, an increase of 53.8% compared to the second quarter of 2023 (R\$ 6.0 million).

Description Financial amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Total volume (thousand m ³)	153,192	243,525	- 37.1	309,738	456,979	- 32.2
Net operating revenue	395.9	496.2	- 20.2	850.7	982.9	- 13.4
EBITDA	56.0	65.2	- 14.2	103.4	112.2	- 7.8
Net income	15.4	41.9	- 63.3	30.4	72.2	- 57.9
Investments	17.3	11.3	+53.8	24.7	16.5	+ 49.5
Net debt	575.0	(169.8)	-	575.0	(169.8)	-
Leverage (times)	10.3	(2.6)	+ 12.9 p.p.	5.6	(1.5)	+ 7.1 p.p.

(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

7.3 Market

The residential and commercial segments showed growth of 3.1% and 2.7%, respectively, driven by the addition of new customers. In contrast, the industrial and automotive segments faced declines of 12.1% and 25.9%. The thermoelectric segment experienced the largest drop (99.3%) due to ANEEL's decision to switch off emergency thermal power plants, reflecting a significant change in gas demand during this period.

Description Amounts in Thousands of m ³	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Change %
Residential	1,414	1,371	+ 3.1	2,811	2,854	- 1.5
Commercial	1,031	1,003	+ 2.7	2,091	2,078	+ 0.6
Industrial	144,413	164,226	- 12.1	290,308	300,315	- 3.3
Automotive	5,826	7,863	- 25.9	12,356	16,437	- 24.8
Termo-electric	508	69,062	- 99.3	2,172	135,294	- 98.4
Total volume	153,192	243,525	- 37.1	309,738	456,979	- 32.2

(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023

7.3.1 Natural Gas Distribution by market

In the second quarter of 2024, a total volume of 153,192,000 m³ was distributed, representing a decrease of 37.1% compared to the same period last year.

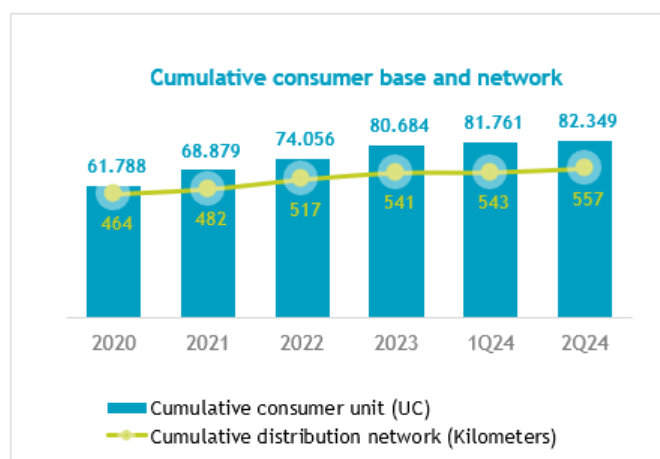
The sales headlines per segment were:

- ✓ Residential: In 2024, the residential segment consumption grew by 3.1% (43,000 m³) compared to the same period last year, driven by the connection of new customers.
- ✓ Commercial: The commercial segment recorded an increase of 2.7% (28,000 m³) in distribution due to the addition of new customers to its base.
- ✓ Industrial: In 2024, the industrial segment showed a decline of 12.1% (19,813,000 m³) compared to the same period last year, mainly due to market effects in the steel industry.
- ✓ Automotive: This segment distributed 25.9% less (2,036,000 m³) compared to the second quarter of 2023. The segment was negatively impacted by tax incentives awarded in 2022 and 2023 provided to other liquid fuels, not followed in the CNG - Natural Vehicle Gas market.
- ✓ Termo-electric: In the second quarter of 2024, this segment experienced a reduction of 99.3% compared to

the same period in 2023, due to the switching off of emergency thermal power plants, as determined by ANEEL (National Electric Energy Agency) in August 2023.

7.4 Receivables

ES Gás ended the second quarter of 2024 with a total of 82,349 consumer units, an increase of 3.8% on the previous year, and 557 km of grids.



7.5 Gross margin

Distributed gross margin Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Net operating revenue	395.9	496.2	- 20.2	850.7	982.9	- 13.4
(-) Cost of goods and services	332.2	412.7	- 19.5	723.4	833.8	- 13.2
Cost of gas and transportation	311.1	412.7	- 24.6	702.4	833.8	- 15.8
Construction cost	21.1	-	-	21.1	-	-
(=) Gross margin	63.7	83.5	- 23.7	127.3	149.2	- 14.7

The margin for the second quarter of 2024 was R\$ 63.7 million, a decrease of 23.7% (R\$ 19.8 million) compared to the same period in 2023, mainly due to lower volume from the Thermopower, Industrial and GNV - Natural Gas segments.

7.6 Investments

In the second quarter of 2024, R\$ 17.3 million was invested, an increase of 53.8% (R\$ 6.0 million) compared to the same period last year. The investments were primarily focused on urban expansion and saturation projects, construction of branches, new user connections, and the expansion of Steel and High-Density Polyethylene (HDPE) networks.

Gas distribution investments Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
➤ Natural gas distribution	17.3	11.3	+ 53.8	24.7	16.5	+ 49.5

(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

7.7 Operating costs and expenses

In the second quarter of 2024, operating costs and expenses excluding infrastructure costs amounted to R\$ 25.1 million, an increase of 63.3% (R\$ 9.7 million) over the second quarter of 2023.

See below the **breakdown of ES Gás' operating costs and expenses**:

Breakdown of operating costs and expenses Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Manageable costs and expenses	8.5	13.6	- 37.5	24.9	28.5	- 12.6
PMSO	18.1	13.7	+ 31.7	34.4	28.2	+ 21.8
Provisions/Reversals	(9.6)	(0.1)	+ 7,752.5	(9.5)	0.2	-
✓ Contingencies	(10.0)	-	-	(10.0)	-	-
✓ Expected credit losses for doubtful accounts	0.5	(0.1)	-	0.5	0.2	+ 127.6
Other revenue/expenses	16.6	1.8	+ 836.5	32.5	3.9	+ 742.0
Amortization and depreciation	15.8	6.4	+ 148.6	31.5	12.4	+ 153.7
Other revenue/expenses	0.8	(4.6)	-	1.0	(8.6)	-
Total (exc. construction cost)	25.1	15.4	+ 63.3	57.4	32.3	+ 77.5
Construction cost	21.1	-	-	21.1	-	-
Total (including construction cost)	46.2	15.4	+ 200.2	78.4	32.3	+ 142.7

(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

- Provisions/Reversals: An increase of approximately R\$ 10.0 million in the provision item due to revisions and adjustments in provisions for civil, real estate, and labor contingencies.
- Amortization and Depreciation: (PPA Goodwill) of (R\$ 9.1 million), and depreciation of (R\$ 0.4 million);

7.7.1 PMSO

In the second quarter of 2024, PMSO expenses amounted to R\$ 18.1 million, an increase of 31.7% (R\$ 4.4 million) over the second quarter of 2023.

See below ES Gás' PMSO expenses:

Breakdown of operating expenses and costs Amounts in R\$ million	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Personnel	5.4	4.3	+ 25.7	10.1	6.8	+ 48.4
Material	0.2	0.2	- 0.4	0.4	0.5	- 31.3
Outsourced services	9.5	6.3	+ 51.6	18.3	15.0	+ 22.5
Other	3.0	2.9	+ 0.9	5.6	6.0	- 5.5
✓ Contractual and regulatory penalties	-	-	-	-	-	-
✓ Other	3.0	2.9	+ 0.9	5.6	6.0	- 5.5
Total PMSO	18.1	13.7	+ 31.7	34.4	28.2	+ 21.8
IPCA / IBGE (12 months)	4.23%					
IGPM / FGV (12 months)	2.45%					

(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

The main changes in PMSO expenses are detailed below:

- ✓ Personnel

In the second quarter of 2024, Personnel expenses increased by R\$ 1.1 million over the second quarter of 2023. The increases are primarily explained by the restructuring of the management team, the bolstering of teams and the creation of new departments, to enable us to achieve future objectives with greater safety and efficiency. In addition, the increase was also affected by the provisioning of the PLR in the amount of R\$ 0.8 million, a practice

that has been in place since the first quarter of this year.

✓ Material

In 2Q24, material expenses remained in line with the same period in 2023.

✓ Services

In the second quarter of 2024, Outsourced service expenses rose by 51.6% (R\$ 3.2 million) over the same period of 2023. The increase is primarily explained by the need to hire nonrecurrent services.

✓ Other expenses

In 2Q24, Other expenses decreased by 2.4% (R\$ 0.1 million), remaining practically in line with the same period in 2023.

7.8 EBITDA

The EBITDA for the second quarter of 2024 was R\$ 56.0 million and shrank by 14.2% (R\$ 9.3 million) compared to the previous year (R\$ 65.2 million).

Amounts in R\$ million	Quarter				Accumulated			
	2Q24	2Q23 ^(*)	Var. %	Var. R\$	6M24	6M23 ^(*)	Var. %	Var. R\$
EBITDA	56.0	65.2	- 14.2	(9.3)	103.4	112.2	- 7.8	(8.7)

^(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

7.9 Finance income/loss

The finance income/loss for the second quarter of 2024 was a cost of R\$ 16.9 million, R\$ 20.5 million more than the same period of the previous year.

Finance income/loss Description (R\$ million)	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Finance revenue	8.3	6.0	+ 38.8	16.8	12.2	+ 37.9
Monetary restatement of recoverable taxes	7.7	5.3	+ 45.5	15.3	10.9	+ 41.0
Earnings on short-term investments	0.2	0.1	+ 22.7	0.5	0.2	+ 106.2
Other financial revenue and discounts obtained	0.4	0.5	- 25.1	1.0	1.1	- 9.3
Finance costs	(25.2)	(2.3)	+ 982.8	(42.2)	(3.8)	+ 1,002.4
Financial charges on loans	(25.8)	(1.8)	+ 1,322.8	(42.2)	(2.7)	+ 1,451.0
Other finance costs and interest paid	0.6	(0.5)	-	(0.0)	(1.1)	- 99.5
Finance income/loss	(16.9)	3.6	-	(25.4)	8.3	-

^(*) Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

The impact recorded in finance income can be primarily explained by the increase in the company's debt cost, highlighted in the items other finance costs, interest paid and financial charges on loans.

The result was mitigated by R\$ 2.4 million due to the monetary restatement of recoverable taxes.

7.10 Net income for the period

The net income in the second quarter of 2024 was R\$ 15.4 million, 63.3% (R\$ 26.5 million) less than the same period last year.

Amounts in R\$ million	Quarter				Accumulated			
	2024	2023 ⁽¹⁾	Var. %	Var. R\$	6M24	6M23 ⁽¹⁾	Var. %	Var. R\$
Net income for the period	15.4	41.9	- 63.3	(26.5)	30.4	72.2	- 57.9	(41.8)

⁽¹⁾ Counts the first 3 months prior to the acquisition of the controlling interest by Energisa Group, on July 03, 2023.

8. Following up on the Company's projections

Comment on the Performance of Individual and Consolidated Corporate Projections

Pursuant to article 21 (4) of CVM Resolution no. 80/22, see below the comparisons of the projections disclosed by the Company with the actual performance data until 2024:

- (i) Projections of the commitments related to the sustainability of the business, addressing environmental, social and governance ("ESG") matters the Company disclosed to the market on June 29, 2022:

Topic	Unit	Projection through the period ended December 31, 2026	Accumulated through June 30, 2024
Clean and affordable electricity for remote concession areas	no. of consumer units	55,000	38,946
Decommissioning and deactivating thermal power plants	MW	171.7	138
Installing renewable energy capacity	GW	0.6	0.465

- (ii) Greater participation of other business lines in Consolidated EBITDA, disclosed to the market on November 21, 2022:

Topic	Unit	Projection through the period ended December 31, 2026	Position at June 30, 2024 ⁽¹⁾
Participation of other Company business lines in addition to electricity distribution in Consolidated EBITDA	% of Consolidated EBITDA	By 25	17.9

⁽¹⁾ Includes Adjusted EBITDA Covenant 12 months

- (iii) Estimated investment disclosed to the market on December 19, 2022:

Topic	Unit	Projection through the period ended December 31, 2026	Accumulated as of June 30, 2024
Estimate investment	R\$ billion	24.0	15.4

9. Subsequent events

9.1 Rate tier

ANEEL decided to trigger the Yellow Flag Tier for July and the Green Flag Tier for August 2024, after analyzing the hydrological situation in Brazil.

9.2 Rate adjustments - subsidiaries

- (1) **By way of Ratifying Resolution 3.340 issued July 02, 2024, ANEEL approved the subsidiary ETO's rate adjustment effective from July 04, 2024, with an average rate increase to be felt by consumers of 8.95%.**
- (2) **By way of Ratifying Resolution 3.341 issued July 09, 2024, ANEEL approved the subsidiary ESS' rate adjustment effective from July 12, 2024, with an average rate decrease to be felt by consumers of -9.89%.**

9.3 RAP adjustments - subsidiaries

Through Ratifying Resolution no. 3,348 dated July 16, 2024, ANEEL established a 3.92% adjustment to the Annual Permitted Revenue - RAP allocated to concession operators for the provision of public power transmission services. This adjustment will be effective from July 01, 2024 to June 30, 2025.

9.4 Acquisition of Photovoltaic Plants by Alsol

On July 10, 2024, the subsidiary Alsol entered into a share purchase and sale agreement and other covenants with Ângulo 45 Participações S/A, acquiring 100% of the capital stock of the Target Company.

The Target Company is the sole shareholder of Ângulo 45 Empreendimentos S/A and owns, directly or through its subsidiary, a set of operational distributed generation assets of photovoltaic plants in the states of São Paulo, Maranhão, and Piauí, totaling approximately 19.4 MWp of installed capacity, as described below:

	Cafelândia	Pongai	Mata Roma	Cumbica	Oeiras
Location	São Paulo	São Paulo	Maranhão	São Paulo	Piauí
Capacity (MWp)	2.6	2.6	4.8	3.1	6.3
Start-up	May/22	Nov/22	Dec/22	Oct/23	Sep/23

The closing of the transaction is subject to the fulfillment of certain precedent conditions provided for in the share purchase and sale agreement and other covenants.

9.5 Loans taken out - subsidiaries

- (1) On July 23, 2024 the direct subsidiary ESE secured from Banco Citibank S/A the amount of R\$ 398.9 corresponding to USD 71.6 million dollars, incurring interest of Sofr plus 0.93% per year and maturing on **July 23, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, thereby eliminating the operation's currency risk.**
- (2) On July 23, 2024 the direct subsidiary EPB secured from Banco Citibank S/A the amount of R\$ 125.7 million corresponding to USD 22.5 million dollars, incurring interest of Sofr plus 0.93% per year and maturing on July 23, 2026. **Swap equivalent to CDI + 1.25% p.a. was procured, thereby eliminating the operation's currency risk.**
- (3) On July 23, 2024 the direct subsidiary ERO secured from Banco Santander Brasil S/A the amount of R\$ 300.0 million corresponding to USD 53.6 million, incurring interest of 5.3720% per year and maturing on July 23, 2026. **Swap equivalent to CDI + 1.25% p.a. was procured, thereby eliminating the operation's currency risk.**

- (4) On July 23, 2024 the direct subsidiary EPB secured from Banco Santander Brasil S/A the amount of R\$ 170.0 million corresponding to USD 30.4 million, incurring interest of 5.3720% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. **was procured, thereby eliminating the operation's currency risk.**
- (5) On July 24, 2024 the direct subsidiary ESS secured from Banco Santander Brasil S/A the amount of R\$ 100.0 million corresponding to USD 18.0 million dollars, incurring interest of 5.3975% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. **was procured, thereby eliminating the operation's currency risk.**
- (6) On July 24, 2024 the direct subsidiary EMS secured from Bank of Bank of América Merrill Lynch Banco Múltiplo S/A the amount of R\$ 200.0 million corresponding to USD 36.5 million dollars, incurring interest of 5.34% per year and maturing on July 24, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (7) On July 25, 2024 the direct subsidiary Alsol secured from Bank of Bank of América Merrill Lynch Banco Múltiplo S/A the amount of R\$ 300.0 corresponding to USD 54.5 million dollars, incurring interest of 5.68% per year and maturing on July 25, 2025. Swap equivalent to CDI + 1.10% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (8) On July 30, 2024 the direct subsidiary Alsol secured from Banco Bocom BBM S/A the amount of R\$ 151.0 million corresponding to USD 26.7 million dollars, incurring interest of 4.88% per year and maturing on July 30, 2025. Swap equivalent to CDI + 0.95% p.a. **was procured, thereby eliminating the operation's currency risk.**

9.6 Payments of dividends for the 2nd quarter of 2024 - parent company

On August 07, 2024 Company Management approved the payment of interim dividends from the earnings for the period ended June 30, 2024 amounting to R\$ 457.1 million, or R\$ 0.20 per common and preferred share, to be paid on August 28, 2024.

9.7 Payment of dividends - subsidiaries

The subsidiaries' management approved the distribution of interim dividends on July 01, 2024 from the profit account for the period ended March 31, 2024, as demonstrated below:

Subsidiaries	Dividends (R\$ thousand)	Amount per share (R\$)	Case type	Payment date
EMS	213,051	329.282767710	Common	07/23/2024
EMT	285,717	1.30499197	ON and PN	07/23/2024
ETO	71,215	109.29031583	ON and PN	07/23/2024
ESS	39,464	406.377245655	Common	07/23/2024
Rede Power	75,014	285.345693169	Common	07/23/2024
Rede Participações	492,326	0.233293968	Common	07/24/2024

On August 07, 2024 the subsidiaries' management approved the distribution of interim dividends from profit for the period ended June 30, 2024, as follows:

Subsidiaries	Dividends (R\$ thousand)	Amount per share (R\$)	Case type	Payment date
EPB	201,135	192.01633222879	Common	From 08/20/2024
ESE	119,101	609.18596647725	Common	From 08/20/2024
EMR	10,059	9.50067389709	Common	From 08/20/2024
EGO I	31,479	0.12100620240	Common	From 08/20/2024
EPT	7,906	0.25504504452	Common	From 08/20/2024

Management.

Appendix I - Supplementary information

A.1 Companies by business line

Business line	Companies and concepts
➤ Electricity distribution	EPB, EMR, ETO, EMT, EMS, ESS, EAC, ERO and ESE
➤ Electricity transmission	Energisa Transmissão Consolidated, including the holding companies ETE Parent company and Gemini
➤ (re) energisa	(re)energisa is the group's brand tasked with managing and trading energy and gas in the free market, providing value-added services and distributed generation of renewable energy sources.
● Distributed generation	Consolidated Alsol
● Electricity marketing	Energisa Comercializadora
● Added value services	Consolidated Energisa Soluções
➤ Natural gas distribution	ES Gás
➤ Holding company and other	Energisa Geração - Usina Maurício S/A, Energisa Geração Central Solar Rio do Peixe I S/A, Energisa Geração Central Solar Rio do Peixe II S/A, Parque Eólico Sobradinho LTDA., Energisa Geração Central Eólica Alecrim S/A, Energisa Geração Central Eólica Boa Esperança S/A, Energisa Geração Central Solar Coremas S/A, Energisa Geração Central Eólica Mandacaru S/A, Energisa Geração Central Eólica Umbuzeiro-Muquim S/A, Companhia Técnica de Comercialização de Energia S/A, Multi Energisa Serviços S/A, Energisa Serviços Aéreos de Aeroinspeção S/A, Voltz Capital S/A, Energisa Planejamento e Corretagem de Seguros LTDA., Dinâmica Direitos Creditórios LTDA., QMRA - Participações S/A, Energisa S/A, Rede Energia Participações S/A, Denerge Desenvolvimento Energético S/A, Energisa Biogás S/A Consolidada, Rede Power Holding de Energia S/A, Energisa Participações Minoritárias S/A, Clarke Desenvolvimento de Software S/A, Energisa Geração Central Eólica Maravilha I S/A, Energisa Geração Central Eólica Maravilha II S/A, Energisa Geração Central Eólica Maravilha III S/A, Energisa Geração Central Eólica Maravilha IV S/A and Energisa Geração Central Eólica Maravilha V S/A.
➤ Intercompany eliminations	Elimination of transactions carried out between Energisa group companies to avoid double counting of revenues, expenses, assets and liabilities.
➤ Business combination	Refers to the realization of the goodwill from business combinations recognized in accordance with IFRS 3 or CPC 15 (R1).

A.2 Net operating revenue - Consolidated

Operating revenue by segment Description (R\$ million)	Quarter			Accumulated		
	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(+) Electricity revenue (captive market)	6,991.6	6,324.5	+ 10.5	14,222.7	12,327.0	+ 15.4
✓ Residential	3,768.9	3,220.6	+ 17.0	7,723.9	6,332.8	+ 22.0
✓ Industrial	348.9	419.7	- 16.9	704.0	791.2	- 11.0
✓ Commercial	1,300.2	1,244.9	+ 4.4	2,641.6	2,453.3	+ 7.7
✓ Rural	740.9	669.4	+ 10.7	1,518.6	1,283.9	+ 18.3
✓ Other sectors	832.5	769.8	+ 8.1	1,634.6	1,465.8	+ 11.5
(+) Electricity sales to distributors	34.2	65.1	- 47.5	59.7	116.8	- 48.9
(+) Net unbilled sales	(317.8)	(130.8)	+ 143.0	(172.8)	(84.7)	+ 104.0
(+) Sales by trading company (ECOM)	178.1	146.1	+ 21.9	343.0	300.7	+ 14.1
(+) Electricity network usage charges (TUSD)	781.4	676.2	+ 15.6	1,528.9	1,297.8	+ 17.8
(+) Infrastructure construction revenue	1,564.8	1,303.9	+ 20.0	2,908.9	2,474.3	+ 17.6
(+) Natural gas distribution revenue	479.5	-	-	-	-	-
(+) Creation and amortization of financial sector assets and liabilities	93.5	183.6	- 49.1	207.2	421.5	- 50.8
(+) Subsidies for services awarded under concession	551.6	436.2	+ 26.4	1,053.0	824.9	+ 27.7
(+) Restatement of the concession financial asset (VNR)	143.4	183.0	- 21.6	319.6	384.4	- 16.9
(+) Other revenue	205.8	77.6	+ 165.2	384.4	212.4	+ 81.0
(=) Gross Revenue	10,706.0	9,265.3	+ 15.5	21,910.4	18,275.0	+ 19.9
(-) Sales taxes	2,208.0	1,846.9	+ 19.6	4,513.9	3,589.6	+ 25.7
(-) Sector charges	894.9	832.4	+ 7.5	1,819.8	1,558.8	+ 16.7
(=) Net revenue	7,603.0	6,586.1	+ 15.4	15,576.8	13,126.6	+ 18.7
(-) Infrastructure construction revenue	1,564.8	1,303.9	+ 20.0	2,908.9	2,474.3	+ 17.6
(=) Net revenue, without infrastructure construction revenue	6,038.2	5,282.2	+ 14.3	12,667.9	10,652.3	+ 18.9

A.3 EBITDA by company

Description Amounts in R\$ million	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Electricity distribution	1,515.0	1,493.7	+ 1.4	3,611.3	3,098.7	+ 16.5
EMR	52.2	33.3	+ 56.9	119.1	103.9	+ 14.6
ESE	105.0	57.5	+ 82.4	266.2	204.3	+ 30.3
EBO ⁽¹⁾	-	0.0	-	-	23.7	-
EPB	198.5	178.1	+ 11.5	430.2	364.4	+ 18.1
EMT	462.1	558.1	- 17.2	1,126.1	1,045.4	+ 7.7
EMS	222.5	316.9	- 29.8	686.6	594.2	+ 15.5
ETO	182.4	147.7	+ 23.5	355.8	285.6	+ 24.6
ESS	71.6	77.2	- 7.3	178.9	189.7	- 5.7
ERO	174.1	77.3	+ 125.2	345.7	198.1	+ 74.5
EAC	46.6	47.6	- 2.2	102.8	89.4	+ 15.0
Electricity transmission ⁽²⁾	226.6	226.0	+ 0.3	488.7	375.7	+ 30.1
EGO	14.5	2.8	+ 411.4	33.0	18.8	+ 75.5
EPA I	18.1	(3.2)	-	41.6	15.7	+ 164.6
EPA II	15.0	15.7	- 4.4	34.5	31.9	+ 8.1
ETT	24.3	33.6	- 27.9	58.7	(22.1)	-
EAM	31.1	30.5	+ 2.1	59.5	56.9	+ 4.5
EAM II	4.1	1.3	+ 203.0	5.0	1.3	+ 272.6
ETT II	3.1	3.2	- 5.2	5.5	4.0	+ 39.2
EPT	3.5	3.7	- 5.4	7.8	7.5	+ 4.1
EAP	10.9	4.0	+ 172.7	22.4	5.1	+ 339.5
Gemini	82.9	116.9	- 29.1	181.9	221.9	- 18.0
ETE parent company	(0.8)	(2.0)	- 59.8	(1.6)	(4.1)	- 61.9
(re) energisa	2.3	38.1	- 94.0	(40.0)	128.0	-
Distributed generation	40.8	14.1	+ 190.2	90.3	25.1	+ 259.7
Electricity marketing	(46.1)	23.2	-	(146.3)	101.1	-
Added value services	7.5	0.8	+ 808.7	16.1	1.8	+ 802.5
Natural gas distribution	56.0	-	-	103.4	-	-
Holding companies and other	(33.1)	13.6	-	(19.9)	27.3	-
Business combination	8.3	(0.0)	-	158.7	0.6	+ 26,136.0
EBITDA	1,775.0	1,771.4	+ 0.2	4,302.3	3,630.3	+ 18.5
Fine revenue	107.4	105.9	+ 1.4	213.7	200.0	+ 6.9
Adjusted EBITDA covenants	1,882.3	1,877.3	+ 0.3	4,516.0	3,830.2	+ 17.9

(1) Due to the merger of EBO into EPB in April/2023, the amounts presented are for the 4 months accumulated in the period of 2023. | (2) ETE Consol considers the impacts of business combination through the acquisition of Grupo Gemini.

A.4 Profit (loss) per company

Description Amounts in R\$ million	Quarter			Accumulated		
	2024	2023	Var. %	6M24	6M23	Var. %
Electricity distribution	636.0	614.0	+ 3.6	1,653.7	1,217.4	+ 35.8
EMR	10.5	3.0	+ 245.2	30.2	25.8	+ 17.2
ESE	51.4	15.8	+ 225.4	145.4	101.3	+ 43.5
EBO ⁽¹⁾	-	(0.0)	-	-	17.3	-
EPB	124.2	109.0	+ 13.9	267.7	227.7	+ 17.5
EMT	206.3	305.4	- 32.4	573.2	523.4	+ 9.5
EMS	67.9	137.2	- 50.5	292.2	255.8	+ 14.2
ETO	99.1	71.2	+ 39.3	195.5	136.8	+ 43.0
ESS	13.8	25.1	- 45.2	59.9	70.4	- 14.8
ERO	55.6	(61.3)	-	68.4	(148.1)	-
EAC	7.3	8.7	- 16.4	21.2	7.1	+ 199.3
Electricity transmission ⁽²⁾	103.0	58.4	+ 76.4	221.3	51.0	+ 333.6
EGO	13.6	3.5	+ 289.7	33.1	19.3	+ 71.5
EPA I	14.9	(10.7)	-	32.9	3.7	+ 778.0
EPA II	11.6	8.1	+ 42.8	27.2	19.4	+ 40.2
ETT	11.6	16.4	- 29.1	29.5	(26.2)	-
EAM	22.7	24.8	- 8.7	46.0	46.4	- 1.0
EAM II	4.2	1.1	+ 280.3	5.7	1.1	+ 411.7
ETT II	2.9	2.7	+ 8.0	5.1	3.3	+ 56.4
EPT	3.7	3.7	- 0.7	8.1	7.4	+ 10.0
EAP	9.5	3.4	+ 180.6	20.0	4.4	+ 354.1
Gemini	29.4	56.0	- 47.5	68.3	88.1	- 22.5
ETE parent company	97.2	49.0	+ 98.5	208.3	36.1	+ 476.4
(re) energisa	(33.2)	9.1	-	(95.9)	36.9	-
Distributed generation	(3.4)	0.1	-	(1.9)	(17.1)	- 88.8
Electricity marketing	(31.7)	11.8	-	(99.4)	59.7	-
Added value services	1.9	(2.8)	-	5.4	(5.8)	-
Natural gas distribution	15.4	-	-	30.4	-	-
Holding companies and other	(12.2)	36.3	-	(68.7)	(29.3)	+ 134.6
Business combination	(54.0)	(61.0)	- 11.6	49.3	(110.3)	-
Net income	655.0	656.7	- 0.3	1,790.1	1,165.7	+ 53.6

(1) Due to the merger of EBO into EPB in April/2023, the amounts presented are for the 4 months accumulated in the period of 2023. | (2) ETE Consol considers the impacts of business combination through the acquisition of Grupo Gemini.

A.5 Mirror debentures

Private debentures of the DisCos with the Parent company Energisa S.A.	Date Funds Raised	Issuance value (R\$ million)	Debt Balance in June/24	Maturity Date	Index	Spread (p.a.)
ESA 20th Issuance - CVM - 160 (4):	04/09/2024	1,440.00	1,464.9	Series 1: 04/15/2031 Series 2: 04/15/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
EMR 16 th Issuance	04/30/2024	150.0	151.6	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
EMT 19 th Issuance	04/30/2024	240.0	242.6	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
EMS 22 nd Issuance	04/30/2024	180.0	181.9	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
ETO 11 th Issuance	04/30/2024	450.0	454.9	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
ERO 10 th Issuance	04/30/2024	250.0	252.7	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
ESS 11 th Issuance	04/30/2024	50.0	50.5	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
ESE 13 th Issuance	04/30/2024	120.0	121.3	Series 1: 04/13/2031 Series 2: 04/13/2039	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.40%
ESA 19th Issuance - CVM - 160 (4):	10/19/2023	1,227.0	1,288.5	Series 1: 09/15/2030 Series 2: 09/15/2033	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.45%
ERO 8 th Issuance	11/16/2023	200.0	210.0	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
EMR 15 th Issuance	11/10/2023	90.0	94.5	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
EMT 16 th Issuance	11/10/2023	150.0	157.6	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
ESS 10 th Issuance	11/10/2023	42.0	44.1	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
ETE 6 th Issuance	11/10/2023	90.0	94.5	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
EPB 12 th Issuance	11/10/2023	145.0	152.3	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
EAC 4 th Issuance	11/16/2023	142.0	149.1	Series 1: 09/13/2030 Series 2:	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%

EARNINGS RELEASE

2024

Private debentures of the DisCos with the Parent company Energisa S.A.	Date Funds Raised	Issuance value (R\$ million)	Debt Balance in June/24	Maturity Date	Index	Spread (p.a.)
				09/13/2033		
ESE 12 th Issuance	11/16/2023	90.0	94.5	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
EMS 20 th Issuance	11/16/2023	200.0	210.0	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
ETO 10 th Issuance	11/16/2023	78.0	81.9	Series 1: 09/13/2030 Series 2: 09/13/2033	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.45%
ESA 16 th Issuance - CVM 476:	05/10/2022	500.0	551.8	Series 1: 04/15/2029 Series 2: 04/15/2032	IPCA	Series 1: IPCA + 6.16% Series 2: IPCA + 6.28%
✓ ERO 7 th Issuance	05/10/2022	410.0	452.5	Series 1: 04/15/2029 Series 2: 04/15/2032	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.28%
✓ ETO 8 th Issuance	05/10/2022	90.0	99.3	Series 1: 04/15/2029 Series 2: 04/15/2032	IPCA	Series 1 IPCA + 6.16% Series 2 IPCA + 6.28%
ESA 15 th Issuance - CVM 476: ⁽¹⁾	10/29/2021	330.0	387.7	10/15/2031	IPCA	IPCA + 6.09%
✓ EPB 10 th Issuance	10/29/2021	54.6	64.2	10/15/2031	IPCA	IPCA + 6.09%
✓ ETO 7 th Issuance	10/29/2021	82.0	96.4	10/15/2031	IPCA	IPCA + 6.09%
✓ ESE 10 th Issuance	10/29/2021	59.0	69.2	10/15/2031	IPCA	IPCA + 6.09%
✓ ERO 6 th Issuance	10/29/2021	92.8	109.0	10/15/2031	IPCA	IPCA + 6.09%
✓ EAM 1 st Issuance	10/29/2021	41.6	48.9	10/15/2031	IPCA	IPCA + 6.09%
ESA 14 th Issuance - CVM 476:	10/27/2020	480.0	621.5	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ EMS 15 th Issuance	10/27/2020	75.0	97.1	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ EMG 13 th Issuance	10/27/2020	35.0	45.3	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ ENF 2 nd Issuance	10/27/2020	10.0	12.9	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ ETO 6 th Issuance	10/27/2020	60.0	77.5	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ ERO 3 rd Issuance	10/27/2020	85.0	110.1	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ EAC 2 nd Issuance	10/27/2020	40.0	51.8	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ EPB 9 th Issuance	10/27/2020	70.0	90.6	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ ESE 9 th Issuance	10/27/2020	30.0	38.8	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ ESS 6 th Issuance	10/27/2020	60.0	77.7	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
✓ EBO 5 th Issuance	10/27/2020	15.0	19.4	Series 1: 10/15/2027 Series 2: 10/15/2030	IPCA	Series 1: IPCA + 4.23% Series 2: IPCA + 4.475%
ESA 11 th Issuance - CVM 476:	05/03/2019	500.0	674.3	04/15/2026	IPCA	4.62%
✓ EAC 1 st Issuance	05/06/2019	175.0	236.0	04/14/2026	IPCA	4.62%
✓ ERO 2 nd Issuance	05/06/2019	325.0	438.2	04/14/2026	IPCA	4.62%
ESA 9 th Issuance - CVM 400:	10/31/2017	850.0	48.6	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA + 5.1074%
	10/31/2017	50.0	2.9	Series 2 - 10/15/2024	IPCA and	Series 2 - IPCA +

Private debentures of the DisCos with the Parent company Energisa S.A.	Date Funds Raised	Issuance value (R\$ million)	Debt Balance in June/24	Maturity Date	Index	Spread (p.a.)
✓ EMG 9 th Issuance				Series 3 - 10/15/2027	CDI	4.7110% Series 3 - IPCA+5.1074%
✓ EMT 7 th Issuance	10/31/2017	145.0	8.3	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA+5.1074%
✓ EMS 9 th Issuance	10/31/2017	148.0	8.4	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA+5.1074%
✓ ESS 3 rd Issuance	10/31/2017	118.0	6.7	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA+5.1074%
✓ ESE 5 th Issuance	10/31/2017	98.0	5.6	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA+5.1074%
✓ ETO 3 rd Issuance	10/31/2017	131.0	7.5	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA+5.1074%
✓ EPB 3 rd Issuance	10/31/2017	160.0	9.1	Series 2 - 10/15/2024 Series 3 - 10/15/2027	IPCA and CDI	Series 2 - IPCA + 4.7110% Series 3 - IPCA+5.1074%
Total	2017-2024	5,327.0	5,158.1			

(1) The debt balance shown reflects only the amount of the incentivized series mirrored in the private issuances of the concessions.

A.6 Investment by company

Investments Amounts in R\$ million	Electric Assets			Non-electric Assets			Total Proprietary Assets			Special Obligations			Total Investment		
	2024	2023	Var. %Var.	2024	2023	Var. %Var.	2024	2023	Var. %Var.	2024	2023	Var. %Var.	2024	2023	Var. %Var.
Electricity distribution companies	1,220.0	967.3	+ 26.1	41.2	37.6	+ 9.6	1,261.2	1,004.9	+ 25.5	88.2	161.2	- 45.3	1,349.5	1,166.1	+ 15.7
EMR	51.7	58.3	- 11.4	2.3	3.1	- 26.3	54.0	61.5	- 12.1	3.1	1.8	+ 76.9	57.1	63.2	- 9.7
ESE	54.4	47.9	+ 13.5	2.5	2.5	- 1.8	56.8	50.4	+ 12.7	2.4	2.1	+ 11.3	59.2	52.6	+ 12.7
EPB+EBO	120.7	85.6	+ 41.1	3.0	7.0	- 56.7	123.8	92.5	+ 33.8	2.4	10.5	- 77.0	126.2	103.0	+ 22.5
EMT	373.6	257.2	+ 45.3	13.3	9.4	+ 41.4	386.9	266.6	+ 45.1	23.2	36.6	- 36.7	410.0	303.1	+ 35.3
EMS	148.3	123.9	+ 19.7	11.1	5.5	+ 100.3	159.4	129.4	+ 23.2	13.7	25.8	- 47.0	173.1	155.2	+ 11.5
ETO	184.4	115.2	+ 60.1	2.3	4.5	- 50.0	186.7	119.7	+ 55.9	6.2	8.9	- 30.5	192.9	128.6	+ 49.9
ESS	73.0	64.3	+ 13.7	3.2	3.0	+ 7.0	76.3	67.3	+ 13.4	23.2	5.1	+ 358.5	99.5	72.3	+ 37.6
ERO	107.9	151.8	- 28.9	2.5	1.2	+ 103.4	110.5	153.1	- 27.8	10.4	20.6	- 49.8	120.8	173.7	- 30.4
EAC	105.9	63.2	+ 67.7	1.0	1.3	- 19.3	106.9	64.4	+ 66.0	3.7	49.9	- 92.5	110.7	114.3	- 3.2
Electricity TransCos	128.1	134.2	- 4.6	0.1	3.1	- 97.3	120.1	133.1	- 9.7	-	(0.4)	-	128.2	137.0	- 6.4
EPA I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA II	(0.1)	9.7	-	0.1	-	-	0.0	9.7	- 100.0	-	-	-	0.0	9.7	- 100.0
EGO I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ETT	-	31.3	-	-	-	-	-	31.3	-	-	-	-	-	31.3	-
ETT II	2.0	14.5	- 86.1	-	-	-	2.0	14.5	- 86.1	-	-	-	2.0	14.5	- 86.1
EAM	72.4	63.4	+ 14.3	-	0.3	-	72.4	63.7	+ 13.7	-	(0.4)	-	72.4	63.3	+ 14.4
EAM II	13.4	-	-	-	-	-	13.4	-	-	-	-	-	13.4	-	-
EAP	32.3	13.9	+ 132.3	-	-	-	32.3	13.9	+ 132.3	-	-	-	32.3	13.9	+ 132.3
EPT	-	-	-	-	0.0	-	-	0.0	-	-	-	-	-	0.0	-
GEMINI Consolidated	8.0	1.5	+ 451.0	0.0	2.8	- 99.0	-	-	-	-	-	-	8.0	4.2	+ 89.8
(re)energisa	-	-	-	87.1	415.5	- 79.0	84.0	409.9	- 79.5	-	-	-	87.1	415.5	- 79.0
Alsol Consolidated	-	-	-	82.8	409.9	- 79.8	82.8	409.9	- 79.8	-	-	-	82.8	409.9	- 79.8
ECOM	-	-	-	1.2	0.1	+ 1,362.4	1.2	0.1	+ 1,362.4	-	-	-	1.2	0.1	+ 1,362.4
ESOL Consolidated	-	-	-	3.1	5.5	- 43.7	-	-	-	-	-	-	3.1	5.5	- 43.7
Natural gas distribution	-	-	-	17.3	-	-	17.3	-	-	-	-	-	17.3	-	-
ES GAS	-	-	-	17.3	-	-	17.3	-	-	-	-	-	17.3	-	-
Biogás	-	-	-	6.9	-	-	6.9	-	-	-	-	-	6.9	-	-
AGRIC	-	-	-	6.9	-	-	6.9	-	-	-	-	-	6.9	-	-
Holding companies and other companies	-	-	-	2.7	13.3	- 79.4	2.5	10.7	- 76.5	-	-	-	2.7	13.3	- 79.4
RIO PEIXE I	-	-	-	0.4	-	-	0.4	-	-	-	-	-	0.4	-	-
RIO PEIXE II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ESA	-	-	-	2.1	10.7	- 79.9	2.1	10.7	- 79.9	-	-	-	2.1	10.7	- 79.9
Other companies	-	-	-	0.2	2.6	- 91.1	-	-	-	-	-	-	0.2	2.6	- 91.1
Consolidated Total	1,348.1	1,101.5	+ 22.4	155.4	469.4	- 66.9	1,492.1	1,558.6	- 4.3	88.2	160.9	- 45.2	1,591.7	1,731.8	- 8.1

Investments Amounts in R\$ million	Electric Assets			Non-electric Assets			Total Proprietary Assets			Special Obligations			Total Investment		
	6M24	6M23	Var. %	6M24	6M23	Var. %	6M24	6M23	Var. %	6M24	6M23	Var. %	6M24	6M23	Var. %
Electricity distribution companies	2,259.4	1,914.7	+ 18.0	56.4	71.8	- 21.6	2,315.7	1,986.6	+ 16.6	213.7	261.3	- 18.2	2,529.4	2,247.9	+ 12.5
EMR	84.4	94.5	- 10.7	4.5	4.9	- 8.1	88.9	99.4	- 10.6	4.1	3.3	+ 24.1	93.0	102.7	- 9.4
ESE	112.0	90.8	+ 23.3	3.6	5.8	- 37.8	115.6	96.6	+ 19.6	5.2	5.2	- 0.3	120.7	101.8	+ 18.6
EPB+EBO	207.6	171.0	+ 21.4	4.5	11.6	- 61.6	212.0	182.7	+ 16.1	5.7	13.8	- 58.6	217.7	196.5	+ 10.8
EMT	641.5	472.4	+ 35.8	18.4	16.7	+ 10.3	659.9	489.1	+ 34.9	28.3	76.2	- 62.8	688.3	565.3	+ 21.8
EMS	287.9	252.4	+ 14.1	14.1	9.5	+ 48.2	302.0	261.9	+ 15.3	33.5	33.2	+ 1.0	335.5	295.1	+ 13.7
ETO	352.0	214.4	+ 64.2	3.8	8.8	- 56.6	355.8	223.2	+ 59.4	11.0	22.2	- 50.3	366.8	245.4	+ 49.5
ESS	131.3	128.4	+ 2.2	4.5	5.7	- 22.0	135.7	134.1	+ 1.2	99.6	10.9	+ 818.1	235.3	145.0	+ 62.3
ERO	230.9	288.3	- 19.9	4.4	5.0	- 13.3	235.3	293.3	- 19.8	21.6	37.7	- 42.7	256.8	331.0	- 22.4
EAC	211.8	202.4	+ 4.6	(1.3)	3.8	-	210.5	206.2	+ 2.1	4.6	59.0	- 92.1	215.1	265.2	- 18.9
Electricity TransCos	216.3	235.0	- 7.9	0.2	3.3	- 93.4	198.0	233.9	- 15.4	-	(0.4)	-	216.5	237.9	- 9.0
EPA I	-	-	-	0.1	-	-	0.1	-	-	-	-	-	0.1	-	-
EPA II	0.0	20.2	- 100.0	0.1	-	-	0.1	20.2	- 99.7	-	-	-	0.1	20.2	- 99.7
EGO I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ETT	-	77.9	-	-	-	-	-	77.9	-	-	-	-	-	77.9	-
ETT II	6.0	17.5	- 65.6	-	-	-	6.0	17.5	- 65.6	-	-	-	6.0	17.5	- 65.6
EAM	113.9	100.8	+ 13.0	-	0.3	-	113.9	101.1	+ 12.7	-	(0.4)	-	113.9	100.7	+ 13.1
EAM II	14.2	-	-	(0.0)	-	-	14.2	-	-	-	-	-	14.2	-	-
EAP	63.6	17.1	+ 271.2	-	-	-	63.6	17.1	+ 271.2	-	-	-	63.6	17.1	+ 271.2
EPT	-	-	-	-	0.1	-	-	0.1	-	-	-	-	-	0.1	-
GEMINI Consolidated	18.5	1.5	+ 1,176.3	0.0	2.9	- 98.9	-	-	-	-	-	-	18.6	4.4	+ 324.2
(re)energisa	-	-	-	141.2	581.8	- 75.7	137.1	572.8	- 76.1	-	-	-	141.2	581.8	- 75.7
Alsol Consolidated	-	-	-	135.4	572.7	- 76.4	135.4	572.7	- 76.4	-	-	-	135.4	572.7	- 76.4
ECOM	-	-	-	1.7	0.1	+ 1,320.8	1.7	0.1	+ 1,320.8	-	-	-	1.7	0.1	+ 1,320.8
ESOL Consolidated	-	-	-	4.1	9.0	- 54.3	-	-	-	-	-	-	4.1	9.0	- 54.3
Natural gas distribution	-	-	-	24.7	-	-	24.7	-	-	-	-	-	24.7	-	-
ES GÁS	-	-	-	24.7	-	-	24.7	-	-	-	-	-	24.7	-	-
Biogás	-	-	-	7.9	-	-	7.9	-	-	-	-	-	7.9	-	-
AGRIC	-	-	-	7.9	-	-	7.9	-	-	-	-	-	7.9	-	-
Holding companies and other companies	-	-	-	9.0	19.2	- 53.2	6.0	13.8	- 56.1	-	-	-	9.0	19.2	- 53.2
RIO PEIXE I	-	-	-	0.4	0.7	- 46.9	0.4	0.7	- 46.9	-	-	-	0.4	0.7	- 46.9
RIO PEIXE II	-	-	-	-	0.5	-	-	0.5	-	-	-	-	-	0.5	-
ESA	-	-	-	5.7	12.6	- 54.8	5.7	12.6	- 54.8	-	-	-	5.7	12.6	- 54.8
Other companies	-	-	-	2.9	5.5	- 46.1	-	-	-	-	-	-	2.9	5.5	- 46.1
Consolidated Total	2,475.7	2,149.7	+ 15.2	239.4	676.2	- 64.6	2,689.5	2,807.1	- 4.2	213.7	260.9	- 18.1	2,928.8	3,086.8	- 5.1
Total Rede Energia	1,412.6	1,067.6	+ 32.3	40.8	40.7	+ 0.2	1,453.5	1,108.3	+ 31.1	172.4	142.4	+ 21.1	1,625.9	1,250.7	+ 30.0

Appendix II - Financial Statements

Balance Sheet - Asset - Individual

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
1	Total Assets	28,241,654	23,548,985
1.01	Current Assets	4,478,475	2,096,024
1.01.01	Cash and Cash Equivalents	130,603	123,789
1.01.02	Short-term investments	3,435,115	1,839,396
1.01.02.01	Short-term investments appraised at fair value through profit and loss	3,435,115	1,839,396
1.01.02.01.03	Money market and Secured funds	3,435,115	1,839,396
1.01.03	Accounts Receivable	70,257	85,683
1.01.03.01	Trade receivables	70,232	85,658
1.01.03.01.01	Trade receivables	70,232	85,658
1.01.03.02	Other Accounts Receivable	25	25
1.01.03.02.01	Credit receivables	25	25
1.01.04	Inventory	246	263
1.01.06	Recoverable taxes	138,202	21,480
1.01.06.01	Recoverable current taxes	138,202	21,480
1.01.08	Other Current Assets	704,052	25,413
1.01.08.03	Other	704,052	25,413
1.01.08.03.01	Dividends receivable	645,929	14,650
1.01.08.03.02	Financial instruments and risk management	43,029	420
1.01.08.03.04	Other receivables	15,094	10,343
1.02	Noncurrent Assets	23,763,179	21,452,961
1.02.01	Long-Term Assets	6,531,471	5,615,657
1.02.01.01	Short-term investments appraised at fair value through profit and loss	4,954,530	3,408,678
1.02.01.01.01	Designated to fair value	4,954,530	3,408,678
1.02.01.09	Related-party credits	414,679	1,052,436
1.02.01.09.02	Credit with Subsidiaries	414,679	1,052,436
1.02.01.10	Other Noncurrent Assets	1,162,262	1,154,543
1.02.01.10.04	Judicial deposits	26	3,848
1.02.01.10.06	Recoverable taxes	183,338	242,235
1.02.01.10.07	Financial instruments and risk management	775,670	705,412
1.02.01.10.08	Other receivables	203,228	203,048
1.02.02	Investments	17,059,090	15,655,497
1.02.02.01	Equity Interests	17,059,090	15,655,497
1.02.02.01.02	Interests in Subsidiaries	16,866,982	15,494,922
1.02.02.01.04	Other Investments	192,108	160,575
1.02.03	Property, plant and equipment	110,636	111,585
1.02.03.01	Property, plant and equipment in operation	110,636	111,585
1.02.04	Intangible assets	61,982	70,222
1.02.04.01	Intangible assets	61,982	70,222
1.02.04.01.02	Intangible assets	61,982	70,222

Balance Sheet - Liabilities - Individual

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
2	Total Liabilities	28,241,654	23,548,985
2.01	Current Liabilities	2,538,568	2,713,791
2.01.02	Trade payables	6,697	33,330
2.01.02.01	Domestic Trade Payables	6,697	33,330
2.01.04	Loans and Financing	1,890,627	1,765,656
2.01.04.01	Loans and Borrowings	1,391,464	1,091,439
2.01.04.01.01	In local currency	1,044,184	854,406
2.01.04.01.02	In foreign currency	347,280	237,033
2.01.04.02	Debentures	499,163	674,217
2.01.05	Other Liabilities	641,244	914,805
2.01.05.02	Other	641,244	914,805
2.01.05.02.01	Dividends and interest on equity payable	5,601	412,253
2.01.05.02.04	Debt charges	484,223	395,136
2.01.05.02.05	Estimated obligations	27,071	20,932
2.01.05.02.06	Post-employment benefits	1,999	1,999
2.01.05.02.07	Taxes and Social Contributions	17,391	22,380
2.01.05.02.08	Financial instruments and risk management	0	25,361
2.01.05.02.10	Operating leases	754	24
2.01.05.02.11	Other Liabilities	104,205	36,720
2.02	Noncurrent Liabilities	9,927,491	8,937,684
2.02.01	Loans and Financing	9,293,726	8,426,365
2.02.01.01	Loans and Borrowings	85,000	588,320
2.02.01.01.01	In local currency	85,000	285,000
2.02.01.01.02	In foreign currency	0	303,320
2.02.01.02	Debentures	9,208,726	7,838,045
2.02.02	Other Liabilities	104,844	41,235
2.02.02.02	Other	104,844	41,235
2.02.02.02.05	Post-employment benefits	14,405	13,406
2.02.02.02.06	Financial instruments and risk management	73,641	2,101
2.02.02.02.07	Trade payables	3,317	2,747
2.02.02.02.10	Operating Leases	1,654	287
2.02.02.02.11	Taxes and social contributions	4,950	5,758
2.02.02.02.12	Other Liabilities	6,877	16,936
2.02.03	Deferred Taxes	528,494	469,658
2.02.03.01	Deferred Income and Social Contribution Taxes	528,494	469,658
2.02.04	Provisions	427	426
2.02.04.01	Tax, Welfare and Civil Contingencies	427	426
2.03	Equity	15,775,595	11,897,510
2.03.01	Realized Capital	7,540,743	5,047,375
2.03.02	Capital Reserves	688,268	711,006
2.03.02.07	Stock issuance cost	(65,723)	(65,723)
2.03.02.08	Other Capital Reserves	753,991	776,729
2.03.04	Profit Reserves	6,248,113	6,248,113
2.03.04.01	Legal Reserve	645,451	645,451
2.03.04.05	Profit Retention Reserve	5,602,662	5,602,662
2.03.05	Retained earnings/Accumulated losses	1,407,858	0
2.03.08	Other Comprehensive Income	(109,387)	(108,984)

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	90,297	173,833	82,940	155,751
3.02	Cost of Goods and/or Services Sold	(70,535)	(129,568)	(55,188)	(102,653)
3.02.01	Personnel and management	(57,413)	(104,988)	(44,535)	(83,363)
3.02.02	Post-employment benefits	(222)	(444)	(201)	(402)
3.02.03	Material	(457)	(934)	(345)	(832)
3.02.04	Outsourced Services	(6,106)	(11,618)	(7,122)	(12,006)
3.02.05	Amortization and Depreciation	(5,687)	(10,454)	(2,983)	(5,429)
3.02.06	Other	(650)	(1,130)	(2)	(621)
3.03	Gross Profit	19,762	44,265	27,752	53,098
3.04	Operating Income/Expenses	465,430	1,407,488	453,180	865,174
3.04.02	General and Administrative Expenses	(24,421)	(52,116)	(26,306)	(45,020)
3.04.02.02	Personnel and management	(9,843)	(19,051)	(7,204)	(12,410)
3.04.02.03	Post-employment benefits	(1,269)	(2,530)	(1,089)	(2,111)
3.04.02.04	Material	(278)	(567)	(169)	(462)
3.04.02.05	Outsourced services	(8,442)	(20,532)	(12,261)	(19,278)
3.04.02.06	Amortization and Depreciation	(3,038)	(5,890)	(3,137)	(6,355)
3.04.02.07	Provisions for labor, civil, tax and regulatory risks	(4)	14	(158)	(295)
3.04.02.08	Other	(1,547)	(3,560)	(2,288)	(4,109)
3.04.04	Other Operating Revenue	44	59	67	99
3.04.04.02	Gains on the Disposal of Assets and Rights	44	59	67	99
3.04.05	Other Operating Expenses	(162)	(254)	0	0
3.04.05.02	Other expenses	(162)	(254)	0	0
3.04.06	Share of profit (loss) of equity-accounted investees	489,969	1,459,799	479,419	910,095
3.05	Profit/loss before Finance Income/Loss and Tax	485,192	1,451,753	480,932	918,272
3.06	Finance income/loss	52,808	14,941	38,487	636
3.06.01	Financial Revenue	224,097	468,458	109,907	326,647
3.06.01.01	Revenue on short-term investments	201,061	398,334	71,330	185,944
3.06.01.02	Restatement of loans	22,566	54,245	32,724	131,654
3.06.01.03	Endorsement revenue	8,734	17,724	8,980	16,863
3.06.01.04	Taxes on finance revenue	(10,851)	(22,734)	(5,375)	(15,939)
3.06.01.05	Other finance revenue	2,587	20,889	2,248	8,125
3.06.02	Finance Costs	(171,289)	(453,517)	(71,420)	(326,011)
3.06.02.01	Debt charges - interest	(260,629)	(510,302)	(183,995)	(377,747)
3.06.02.02	Mark-to-market of derivatives	21,040	11,763	149,383	150,002
3.06.02.03	Financial instruments and risk management	54,738	65,975	(20,278)	(34,676)
3.06.02.04	Monetary and exchange variance on debt	(104,538)	(199,005)	(16,467)	(62,400)
3.06.02.05	Bank expenses	(2,241)	(3,266)	117	-168
3.06.02.09	Mark-to-market of debt securities	121,671	183,761	15	-604
3.06.02.10	Restatements of contingencies	(11)	(15)	(17)	(60)
3.06.02.11	Other finance costs	(1,319)	(2,428)	(178)	(358)
3.07	Earnings before Tax on Profit	538,000	1,466,694	519,419	918,908
3.08	Income and Social Contribution Taxes on Profit	(32,103)	(58,836)	(35,160)	(34,615)
3.08.01	Current	0	0	1	0
3.08.02	Deferred charges	(32,103)	(58,836)	(35,161)	(34,615)
3.09	Net earnings from Continued Operations	505,897	1,407,858	484,259	884,293
3.11	Net Income/Loss for the Period	505,897	1,407,858	484,259	884,293
3.99	Earnings per share - (Reais / Share)	0.00	0.00	0.00	0.00
3.99.01	Basic Earnings per Share	0.00	0.00	0.00	0.00
3.99.01.01	Common	0.22	0.61	0.23	0.43
3.99.01.02	Preferred	0.22	0.61	0.23	0.43
3.99.02	Diluted Earnings per Share	0.00	0.00	0.00	0.00
3.99.02.01	Common	0.22	0.61	0.23	0.43
3.99.02.02	Preferred	0.22	0.61	0.23	0.43

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	505,897	1,407,858	484,259	884,293
4.02	Other Comprehensive Income	0	(403)	0	(687)
4.02.02	Other Comprehensive Income	0	(403)	0	(687)
4.03	Comprehensive Income for the Period	505,897	1,407,455	484,259	883,606

Statements of Changes in Equity - 01/01/2024 à 06/30/2024 - 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	5,047,375	711,006	6,248,113	-	(108,984)	11,897,510
5.03	Adjusted opening balance	5,047,375	711,006	6,248,113	-	(108,984)	11,897,510
5.04	Capital transactions with shareholders	2,493,368	(22,738)	-	-	-	2,470,630
5.04.08	Capital increase as per Board meeting 01/29/2024	2,493,368	-	-	-	-	2,493,368
5.04.09	Capital funding cost	-	(42,048)	-	-	-	(42,048)
5.04.10	Variable compensation program (ILP)	-	(8,002)	-	-	-	(8,002)
5.04.11	Transactions with investments	-	26,894	-	-	-	26,894
5.04.12	PUT investment	-	418	-	-	-	418
5.05	Total Comprehensive Income	-	-	-	1,407,858	(403)	1,407,455
5.05.01	Net Income for the Period	-	-	-	1,407,858	-	1,407,858
5.05.02	Other Comprehensive Income	-	-	-	-	(403)	(403)
5.07	Closing Balances	7,540,743	688,268	6,248,113	1,407,858	(109,387)	15,775,595

Statements of Changes in Equity - 01/01/2023 à 06/30/2023 - 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	4,946,375	971,418	5,234,703	0	(132,604)	11,019,892
5.03	Adjusted opening balance	4,946,375	971,418	5,234,703	0	(132,604)	11,019,892
5.04	Capital transactions with shareholders	101,000	21,777	(188,802)	0	-	(66,025)
5.04.04	Treasury Stock Acquired	0	7,411	0	0	-	7,411
5.04.08	Transactions with investments	0	8,856	0	0	-	8,856
5.04.09	Variable compensation program (ILP)	0	(3,248)	0	0	-	(3,248)
5.04.10	Gain on assignment to ILP Prog. of treasury stock	0	34	0	0	0	34
5.04.11	PUT investment	0	8,724	0	0	0	8,724
5.04.12	Capital increase using balance of profit reserves as per Board meeting 03/16/2023	101,000	-	(101,000)	0	0	0
5.04.13	Payment of additional proposed dividends	0	-	(87,802)	0	0	(87,802)
5.05	Total Comprehensive Income	0	-	0	884,293	(687)	883,606
5.05.01	Net Income for the Period	0	-	0	884,293	0	884,293
5.05.02	Other Comprehensive Income	0	0	0	0	(687)	(687)
5.07	Closing Balances	5,047,375	993,195	5,045,901	884,293	(133,291)	11,837,473

Statement of Cash Flows - Individual

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
6.01	Net Cash from Operating Activities	(4,740)	(45,971)
6.01.01	Cash Provided by Operating Activities	20,933	32,932
6.01.01.01	Net Income for the Period	1,407,858	884,293
6.01.01.03	Expenses (revenue) on interest and monetary and exchange variance - net	261,432	125,271
6.01.01.04	Share of profit (loss) of equity-accounted investees	(1,459,799)	(910,095)
6.01.01.05	Amortization and Depreciation	16,344	11,784
6.01.01.08	Income tax and social contribution	58,836	34,615
6.01.01.09	Provisions for labor, civil, tax and regulatory risks	(14)	295
6.01.01.10	Financial instruments and risk management	(65,975)	34,676
6.01.01.11	Mark-to-market of derivatives	(11,763)	(150,002)
6.01.01.12	Mark-to-market of debt securities	(183,761)	604
6.01.01.13	Loss on the sale of PP&E and intangible assets	106	-
6.01.01.14	Variable compensation program - ILP	(2,331)	1,491
6.01.02	Changes in Assets and Liabilities	(25,673)	(78,903)
6.01.02.01	Decrease (increase) in consumers and concessionaires	15,426	(12,743)
6.01.02.02	Decrease (increase) in escrows, restricted and judicial deposits	3,822	(84)
6.01.02.03	Decrease (increase) in inventory	17	(10)
6.01.02.04	(Increase) in recoverable taxes	(57,825)	(23,657)
6.01.02.07	(Increase) in other credit receivables	(17,441)	(1,793)
6.01.02.08	(Decrease) in suppliers payable	(26,063)	(16,217)
6.01.02.10	(Decrease) increase in taxes and social contributions	(5,199)	1,721
6.01.02.11	Increase in estimated obligations	6,139	5,728
6.01.02.14	Tax, civil, labor and regulatory proceedings paid	-	(1,078)
6.01.02.15	Increase (decrease) in other accounts payable	55,451	(30,770)
6.02	Net Cash from Investment Activities	(2,598,033)	(910,548)
6.02.01	Capital increase and acquisition of shares in subsidiaries and other investments	(754,273)	(1,162,957)
6.02.02	Additions to property, plant and equipment	(2,589)	(7,656)
6.02.03	Additions to Intangible assets	(3,099)	(4,926)
6.02.04	Receipt of dividends and interest on equity	213,163	830,251
6.02.05	Money market and secured funds	(2,743,237)	216,237
6.02.08	Related-party transactions	692,002	(781,497)
6.03	Net Cash from Financing Activities	2,609,587	982,300
6.03.01	New loans and financing	1,440,000	1,778,364
6.03.03	Payment of loans, financing and debentures - principal	(541,840)	(156,429)
6.03.04	Payment of loans, financing and debentures - interest	(342,287)	(299,133)
6.03.05	Receipt (Payment) of settled derivative financial instruments	10,834	(15,225)
6.03.06	Payment of dividends	(406,652)	(325,110)
6.03.11	Payment under Financial Lease	(1,788)	(167)
6.03.12	Transaction costs incurred on share issuances	(42,048)	-
6.03.13	Capital increase through share subscription	2,493,368	-
6.05	Increase (Decrease) in Cash and Cash Equivalents	6,814	25,781
6.05.01	Opening Balance of Cash and Cash Equivalents	123,789	42,312
6.05.02	Closing Balance of Cash and Cash Equivalents	130,603	68,093

Statement of Value Added - Individual

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
7.01	Revenue	197,022	182,554
7.01.01	Sales of Goods, Products and Services	196,963	182,455
7.01.02	Other Revenues	59	99
7.02	Consumables acquired from third parties	(37,035)	(35,979)
7.02.02	Material, Energy, Outsourced Services and Other	(33,416)	(32,579)
7.02.04	Other	(3,619)	(3,400)
7.03	Gross Added Value	159,987	146,575
7.04	Retentions	(16,344)	(11,784)
7.04.01	Depreciation, Amortization and Depletion	(16,344)	(11,784)
7.05	Net Added Value Produced	143,643	134,791
7.06	Transferred Added Value	1,950,991	1,252,681
7.06.01	Share of profit (loss) of equity-accounted investees	1,459,799	910,095
7.06.02	Financial Revenue	491,192	342,586
7.07	Total Added Value to be Distributed	2,094,634	1,387,472
7.08	Distribution of Added Value	2,094,634	1,387,472
7.08.01	Personnel	111,387	84,841
7.08.01.01	Direct Remuneration	92,270	65,024
7.08.01.02	Benefits	13,736	13,847
7.08.01.03	F.G.T.S.	5,381	5,970
7.08.02	Taxes, Duties and Contributions	120,867	90,907
7.08.02.01	Federal	115,636	80,876
7.08.02.02	State	77	77
7.08.02.03	Municipal	5,154	9,954
7.08.03	Interest expenses	454,522	327,431
7.08.03.01	Interest	453,517	326,011
7.08.03.02	Rent	1,005	1,420
7.08.04	Interest earnings	1,407,858	884,293
7.08.04.03	Retained Earnings/Loss for the Period	1,407,858	884,293

Balance Sheet - Asset - Consolidated

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
1	Total Assets	73,870,578	68,068,471
1.01	Current Assets	20,274,928	17,206,180
1.01.01	Cash and Cash Equivalents	826,327	1,298,424
1.01.02	Short-term investments	10,160,135	6,090,167
1.01.02.01	Short-term investments appraised at fair value through profit and loss	10,160,135	6,090,167
1.01.02.01.03	Short-term investments appraised at fair value through profit and loss	10,160,135	6,090,167
1.01.03	Accounts Receivable	4,284,700	4,841,922
1.01.03.01	Trade receivables	4,273,681	4,830,600
1.01.03.01.01	Consumers and concessionaires	4,273,681	4,830,600
1.01.03.02	Other Accounts Receivable	11,019	11,322
1.01.03.02.01	Credit receivables	11,019	11,322
1.01.04	Inventory	186,454	177,590
1.01.06	Recoverable taxes	2,141,354	2,244,835
1.01.06.01	Recoverable current taxes	2,141,354	2,244,835
1.01.08	Other Current Assets	2,675,958	2,553,242
1.01.08.03	Other	2,675,958	2,553,242
1.01.08.03.01	Financial instruments and risk management	511,203	419,014
1.01.08.03.02	Sector financial assets	86,841	209,964
1.01.08.03.03	Public service concession- contract asset	744,919	699,014
1.01.08.03.05	Other receivables	1,332,995	1,225,250
1.02	Noncurrent Assets	53,595,650	50,862,291
1.02.01	Long-Term Assets	30,670,963	28,703,091
1.02.01.01	Short-term investments appraised at fair value through profit and loss	228,362	205,350
1.02.01.01.01	Designated to fair value	228,362	205,350
1.02.01.04	Accounts Receivable	2,054,015	1,952,031
1.02.01.04.01	Consumers and concessionaires	2,054,015	1,952,031
1.02.01.10	Other Noncurrent Assets	28,388,586	26,545,710
1.02.01.10.03	Credit receivables	8,046	7,955
1.02.01.10.04	Recoverable taxes	2,005,011	2,029,417
1.02.01.10.05	Tax credits	1,542,823	1,514,602
1.02.01.10.06	Escrows and secured bonds	1,607,701	1,545,701
1.02.01.10.07	Derivative financial instruments	1,870,426	1,760,322
1.02.01.10.08	Concession financial asset	12,882,052	11,729,556
1.02.01.10.09	Sector financial assets	228,298	93,706
1.02.01.10.10	Public service concession- contract asset	7,717,858	7,318,603
1.02.01.10.11	Other receivables	526,371	545,848
1.02.02	Investments	69,081	73,205
1.02.02.01	Equity Interests	69,081	73,205
1.02.02.01.04	Interests in Joint Ventures	69,081	73,205
1.02.03	Property, plant and equipment	2,991,620	2,852,921
1.02.03.01	Property, plant and equipment in operation	2,991,620	2,852,921
1.02.04	Intangible assets	19,863,986	19,233,074
1.02.04.01	Intangible assets	19,863,986	19,233,074
1.02.04.01.03	Contractual asset - Infrastructure under construction	2,608,701	2,042,928
1.02.04.01.04	Intangible assets	17,255,285	17,190,146
1.02.04.02	Goodwill	-	-

Balance Sheet - Liabilities - Consolidated

Account Code	Account Description	Amount Current Quarter	Prior Year Amount
2	Total Liabilities	73,870,578	68,068,471
2.01	Current Liabilities	16,895,453	15,349,661
2.01.02	Trade payables	2,322,592	2,556,850
2.01.02.01	Domestic Trade Payables	2,322,592	2,556,850
2.01.04	Loans and Financing	9,022,736	6,910,613
2.01.04.01	Loans and Borrowings	6,919,940	3,985,120
2.01.04.01.01	In local currency	3,760,964	1,744,925
2.01.04.01.02	In foreign currency	3,158,976	2,240,195
2.01.04.02	Debentures	2,102,796	2,925,493
2.01.05	Other Liabilities	5,550,125	5,882,198
2.01.05.02	Other	5,550,125	5,882,198
2.01.05.02.01	Dividends and interest on equity payable	408,061	428,470
2.01.05.02.04	Financing of taxes	1,026	1,240
2.01.05.02.05	Estimated obligations	198,668	156,712
2.01.05.02.07	Public lighting fee	124,233	137,228
2.01.05.02.08	Post-employment benefits	33,168	33,202
2.01.05.02.09	Debt charges	894,418	759,123
2.01.05.02.10	Sector charges	431,178	426,933
2.01.05.02.11	Taxes and Social Contributions	733,561	912,336
2.01.05.02.12	Sector financial liabilities	1,388,634	1,100,022
2.01.05.02.15	Effects of excluding ICMS from the PIS and Cofins calculation base	467,092	468,180
2.01.05.02.16	Incorporation of grids	251,289	254,902
2.01.05.02.18	Financial instruments and risk management	260,837	588,098
2.01.05.02.19	Operating leases	11,745	9,043
2.01.05.02.20	Other liabilities	346,215	606,709
2.02	Noncurrent Liabilities	37,449,431	37,003,114
2.02.01	Loans and Financing	25,488,540	25,466,758
2.02.01.01	Loans and Borrowings	10,704,650	13,130,279
2.02.01.01.01	In local currency	7,430,669	8,768,580
2.02.01.01.02	In foreign currency	3,273,981	4,361,699
2.02.01.02	Debentures	14,783,890	12,336,479
2.02.02	Other Liabilities	4,947,506	4,693,749
2.02.02.02	Other	4,947,506	4,693,749
2.02.02.02.03	Trade payables	160,158	149,024
2.02.02.02.04	Financial instruments and risk management	183,533	62,847
2.02.02.02.05	Taxes and social contributions	2,235,367	2,022,860
2.02.02.02.06	Financing of taxes	399	805
2.02.02.02.07	Post-employment benefits	266,686	249,434
2.02.02.02.11	Sector financial liabilities	369,762	225,379
2.02.02.02.13	Sector charges	140,736	124,770
2.02.02.02.15	Operating leases	114,959	73,025
2.02.02.02.16	Effects of excluding ICMS from the PIS and Cofins calculation base	983,851	1,465,681
2.02.02.02.17	Other Liabilities	492,055	319,924
2.02.03	Deferred Taxes	5,323,941	5,006,144
2.02.03.01	Deferred Income and Social Contribution Taxes	5,323,941	5,006,144
2.02.04	Provisions	1,689,444	1,836,463
2.02.04.01	Tax, Welfare and Civil Contingencies	1,689,444	1,836,463
2.03	Consolidated Equity	19,525,694	15,715,696
2.03.01	Realized Capital	7,540,743	5,047,375
2.03.02	Capital Reserves	688,268	711,006
2.03.02.07	Stock issuance cost	(65,723)	(65,723)
2.03.02.08	Other Capital Reserves	753,991	776,729
2.03.04	Profit Reserves	6,248,113	6,248,113
2.03.04.01	Legal Reserve	645,451	645,451
2.03.04.05	Profit Retention Reserve	5,602,662	5,602,662
2.03.05	Retained earnings/Accumulated losses	1,407,858	-
2.03.08	Other Comprehensive Income	(109,387)	(108,984)
2.03.09	NCI	3,750,099	3,818,186

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	7,603,022	15,576,765	6,586,066	13,126,588
3.02	Cost of Goods and/or Services Sold	(5,734,393)	(11,160,422)	(4,824,996)	(9,583,564)
3.02.01	Electricity purchased for resale	(2,710,294)	(5,479,466)	(2,320,065)	(4,694,902)
3.02.02	Charge for using transmission and distribution system	(619,903)	(1,213,020)	(538,325)	(1,038,650)
3.02.03	Personnel and management	(350,408)	(658,521)	(295,513)	(552,673)
3.02.04	Post-employment benefits	(9,094)	(18,075)	(8,826)	(17,790)
3.02.05	Material	(62,799)	(121,580)	(63,805)	(117,885)
3.02.06	Outsourced services	(153,079)	(320,827)	(148,003)	(292,266)
3.02.07	Amortization and depreciation	(388,917)	(762,486)	(343,701)	(672,995)
3.02.09	Construction cost	(1,276,101)	(2,287,552)	(1,006,076)	(1,994,579)
3.02.11	Allowance for doubtful accounts	(155,538)	(276,231)	(95,696)	(185,442)
3.02.12	Other	(8,260)	(22,664)	(4,986)	(16,382)
3.03	Gross Profit	1,868,629	4,416,343	1,761,070	3,543,024
3.04	Operating Income/Expenses	(557,729)	(1,017,003)	(377,544)	(669,468)
3.04.02	General and Administrative Expenses	(453,899)	(741,912)	(335,580)	(659,637)
3.04.02.01	Personnel and management	(153,013)	(287,282)	(107,236)	(208,416)
3.04.02.02	Post-employment benefits	(7,119)	(13,421)	(6,686)	(13,988)
3.04.02.03	Material	(25,811)	(46,052)	(19,503)	(40,015)
3.04.02.04	Outsourced services	(118,355)	(236,824)	(82,235)	(172,258)
3.04.02.05	Provisions for labor, civil, tax and regulatory risks	(20,331)	88,246	(28,411)	(44,430)
3.04.02.06	Amortization and depreciation	(75,144)	(140,497)	(44,126)	(83,732)
3.04.02.07	Other	(54,126)	(106,082)	(47,383)	(96,798)
3.04.04	Other Operating Revenue	11,985	26,319	20,277	24,125
3.04.04.01	Gains on the Disposal of Assets and Rights	7,361	9,684	5,832	11,777
3.04.04.03	Other	4,624	16,635	14,445	12,348
3.04.05	Other Operating Expenses	(115,815)	(301,410)	(62,241)	(33,956)
3.04.05.01	Loss on the Disposal of Assets and Rights	(49,882)	(101,460)	(65,217)	(106,373)
3.04.05.03	MTM of energy sales	(51,843)	(172,480)	28,882	110,347
3.04.05.04	Other	(14,090)	(27,470)	(25,906)	(37,930)
3.05	Earnings before Finance Income and Tax	1,310,900	3,399,340	1,383,526	2,873,556
3.06	Finance income/loss	(440,849)	(1,047,496)	(504,234)	(1,274,711)
3.06.01	Financial Revenue	463,141	892,012	427,746	816,479
3.06.01.01	Revenue on short-term investments	282,643	520,618	165,824	322,342
3.06.01.02	Arrears charge on power sales	107,357	213,714	105,900	199,954
3.06.01.04	Interest earned - Selic base interest rate	17,892	50,931	25,397	36,719
3.06.01.05	Restatement of Judicial Deposits	26,630	48,794	23,270	47,679
3.06.01.08	Financial restatement of sector assets	15,482	16,570	52,533	91,972
3.06.01.09	Taxes on finance revenue	(30,952)	(61,988)	(27,588)	(57,058)
	Restatement of effects of excluding ICMS from the Pis and				
3.06.01.10	Cofins calculation base	30,766	66,359	61,795	130,960
3.06.01.11	Other finance revenue	13,323	37,014	20,615	43,911
3.06.02	Finance Costs	(903,990)	(1,939,508)	(931,980)	(2,091,190)
3.06.02.01	Debt charges - interest	(728,840)	(1,403,781)	(637,193)	(1,293,380)
3.06.02.02	Monetary and exchange variance on debt	(819,029)	(1,247,931)	110,915	13,616
3.06.02.03	(-) Transfer to orders in progress	30,581	60,743	45,721	54,323
3.06.02.04	Adjustment to present value	27,237	31,882	7,850	11,938
3.06.02.05	Mark-to-market of derivatives	(162,934)	(284,127)	326,888	384,591
3.06.02.06	Financial instruments and risk management	617,646	751,573	(468,450)	(705,938)
3.06.02.07	Restatement R&D and PEE	(4,160)	(7,470)	(3,947)	(7,064)
3.06.02.08	Bank expenses	(14,964)	(25,844)	(6,576)	(11,774)
3.06.02.10	Restatement of contingencies	(21,673)	(49,693)	(26,498)	(54,675)
3.06.02.11	Mark-to-market of debt securities	294,351	473,420	(153,065)	(185,957)
3.06.02.12	Financial restatement of sector liabilities	(34,609)	(47,116)	(18,907)	(32,794)
	Restatement of effects of excluding ICMS from the Pis and				
3.06.02.14	Cofins calculation base	(27,255)	(60,773)	(63,507)	(130,616)
3.06.02.17	Incorporation of grids	(15,325)	(48,612)	(7,608)	(44,993)
3.06.02.18	Other finance costs	(45,016)	(81,779)	(37,603)	(88,467)
3.07	Earnings before Tax on Profit	870,051	2,351,844	879,292	1,598,845
3.08	Income and Social Contribution Taxes on Profit	(215,075)	(561,778)	(222,578)	(433,134)
3.08.01	Current	(46,444)	(272,202)	(174,690)	(362,653)
3.08.02	Deferred charges	(168,631)	(289,576)	(47,888)	(70,481)
3.09	Net earnings from Continued Operations	654,976	1,790,066	656,714	1,165,711
3.11	Consolidated Net Income/Loss for the Period	654,976	1,790,066	656,714	1,165,711
3.11.01	Attributed to Partners of the Parent Company	505,897	1,407,858	484,259	884,293
3.11.02	Attributed to Noncontrolling Partners	149,079	382,208	172,455	281,418

Account Code	Account Description	Amount Current Quarter	Accumulated Amount Current Year	Prior Year Quarter Amount	Accumulated Amount Prior Year
3.99	Earnings per share - (Reals / Share)	0.00	0.00	0.00	0.00
3.99.01	Basic Earnings per Share	0.00	0.00	0.00	0.00
3.99.01.01	Common	0.22	0.62	0.23	0.43
3.99.01.02	Preferred	0.00	0.00	0.00	0.00
3.99.02	Diluted Earnings per Share	0.00	0.00	0.00	0.00
3.99.02.01	Common	0.22	0.62	0.23	0.43
3.99.02.02	Preferred	0.00	0.00	0.00	0.00

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	654,976	1,790,066	656,714	1,165,711
4.02	Other Comprehensive Income	-	(403)	-	(687)
4.02.02	Other Comprehensive Income	-	(403)	-	(687)
4.03	Consolidated Comprehensive Income for the Period	654,976	1,789,663	656,714	1,165,024
4.03.01	Attributed to Partners of the Parent Company	505,897	1,407,541	485,113	883,773
4.03.02	Attributed to Noncontrolling Partners	149,079	382,122	171,601	281,251

Statement of Cash Flows - Consolidated

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
6.01	Net Cash from Operating Activities	3,892,640	2,960,899
6.01.01	Cash Provided by Operating Activities	4,010,909	3,080,785
6.01.01.01	Net Income for the Period	1,790,066	1,165,711
6.01.01.03	Income tax and social contribution	561,778	433,134
6.01.01.04	Expenses (revenue) on interest and monetary and exchange variance - net	2,155,103	890,395
6.01.01.05	Amortization and Depreciation	902,983	756,727
6.01.01.06	Allowance for doubtful accounts	276,231	185,442
6.01.01.07	Provisions for labor, civil and tax risks	(97,972)	(9,078)
6.01.01.08	Loss on the sale of PP&E and intangible assets	91,776	94,596
6.01.01.09	Mark-to-market of debt securities	(473,420)	185,957
6.01.01.10	Mark-to-market of derivatives	284,127	(384,591)
6.01.01.11	Financial instruments and risk management	(751,573)	705,938
6.01.01.12	Fair value of concession financial asset	(319,579)	(384,438)
6.01.01.13	Variable compensation program (ILP)	(8,935)	4,489
6.01.01.14	Mark-to-market of traded energy purchase/sale contracts	172,480	(110,347)
6.01.01.15	Compensation of Contract Asset	(506,623)	(436,999)
6.01.01.16	Construction margin, operation and compensation of the Transmission contract asset	(65,533)	(16,151)
6.01.02	Changes in Assets and Liabilities	(118,269)	(119,886)
6.01.02.01	(Decrease) in Consumers and concession operators	538,615	57,237
6.01.02.02	Decrease in sector financial assets	5,101	184,058
6.01.02.03	Decrease (increase) in credit receivables	212	(5,811)
6.01.02.04	(Increase) in inventories	(8,022)	(14,988)
6.01.02.05	(Increase) in recoverable taxes	(121,556)	(106,017)
6.01.02.06	(Increase) in escrows, restricted and judicial deposits	(13,206)	(50,357)
6.01.02.08	(Increase) in other credit receivables	(216,812)	(125,551)
6.01.02.09	(Decrease) increase in trade payables	(228,767)	23,960
6.01.02.10	Increase in taxes and social contributions	555,984	772,290
6.01.02.11	Income and social contribution taxes paid	(354,346)	(262,729)
6.01.02.12	Increase in estimated obligations	41,956	32,671
6.01.02.14	(Decrease) in financial sector liabilities	(154,726)	(525,575)
6.01.02.15	Tax, civil, labor and regulatory proceedings paid	(93,204)	(79,965)
6.01.02.16	(Decrease) in other accounts payable	(69,498)	(19,109)
6.02	Net Cash from Investment Activities	(6,138,339)	(2,174,743)
6.02.02	Additions to property, plant and equipment	(171,859)	(620,631)
6.02.03	Additions to Intangible assets	(2,170,649)	(1,679,085)
6.02.04	Applications to electricity transmission lines	(233,150)	(201,506)
6.02.05	Short-term investments and secured funds	(3,572,365)	259,738
6.02.06	Sale of PP&E and intangible assets	9,684	66,741
6.03	Net Cash from Financing Activities	1,773,602	1,885,103
6.03.01	New loans and financing	6,097,039	5,525,220
6.03.02	Payment of loans, financing and debentures - principal	(4,837,405)	(2,793,791)
6.03.03	Payment of loans, financing and debentures - interest	(1,168,726)	(1,168,864)
6.03.04	Financing of taxes	(848)	(5,524)
6.03.05	Financial lease financing	(54,101)	(11,697)
6.03.06	Acquisition of additional NCI	-	1,380,000
6.03.07	Dividend payment	(429,990)	(374,597)
6.03.08	Payment of grid incorporation	(117,763)	(241,723)
6.03.10	(Payment) via settlement of derivative financial instruments	(165,924)	(423,921)
6.03.12	Capital increase through share subscription	2,493,368	-
6.03.14	Transaction costs incurred on share issuances	(42,048)	-
6.05	Increase (Decrease) in Cash and Cash Equivalents	(472,097)	2,671,259
6.05.01	Opening Balance of Cash and Cash Equivalents	1,298,424	916,207
6.05.02	Closing Balance of Cash and Cash Equivalents	826,327	3,587,466

Statements of Changes in Equity - 01/01/2024 à 06/30/2024 - - 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	5,047,375	711,006	6,248,113	-	(108,984)	11,897,510	3,818,186	15,715,696
5.03	Adjusted opening balance	5,047,375	711,006	6,248,113	-	(108,984)	11,897,510	3,818,186	15,715,696
5.04	Capital transactions with shareholders	2,493,368	(22,738)	-	-	-	2,470,630	(450,209)	2,020,421
5.04.01	Capital increases	-	-	-	-	-	-	7,522	7,522
5.04.08	Capital increase as per Board meeting 01/29/2024	2,493,368	-	-	-	-	2,493,368	-	2,493,368
5.04.09	Capital funding cost	-	(42,048)	-	-	-	(42,048)	-	(42,048)
5.04.10	Variable compensation program (ILP)	-	(8,002)	-	-	-	(8,002)	-933	(8,935)
5.04.11	Transactions with investments	-	26,894	-	-	-	26,894	(47,217)	(20,323)
5.04.12	PUT investment	-	418	-	-	-	418	-	418
5.04.13	Payment of additional proposed dividends	-	-	-	-	-	-	(409,581)	(409,581)
5.05	Total Comprehensive Income	-	-	-	1,407,858	(403)	1,407,455	382,122	1,789,577
5.05.01	Net Income for the Period	-	-	-	1,407,858	-	1,407,858	382,208	1,790,066
5.05.02	Other Comprehensive Income	-	-	-	-	(403)	(403)	(86)	(489)
5.07	Closing Balances	7,540,743	688,268	6,248,113	1,407,858	(109,387)	15,775,595	3,750,099	19,525,694

Statements of Changes in Equity - 01/01/2023 à 06/30/2023 - - 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
5.04	Capital transactions with shareholders	101,000	21,777	(188,802)	-	-	(66,025)	1,310,304	1,244,279
5.04.08	Capital increase using balance of profit reserves as per Board meeting 03/16/2023	101,000	-	(101,000)	-	-	-	-	-
5.01	Opening Balances	4,946,375	971,418	5,234,703	-	(132,604)	11,019,892	1,463,860	12,483,752
5.03	Adjusted opening balance	4,946,375	971,418	5,234,703	-	(132,604)	11,019,892	1,463,860	12,483,752
5.07	Closing Balances	5,047,375	993,195	5,045,901	884,293	(133,291)	11,837,473	3,055,415	14,892,888
5.04.10	Variable compensation program (ILP)	-	(3,248)	-	-	-	(3,248)	292	(2,956)
5.04.04	Treasury Stock Acquired	-	7,411	-	-	-	7,411	-	7,411
5.04.12	PUT investment	-	8,724	-	-	-	8,724	-	8,724
5.04.09	Transactions with investments	-	8,856	-	-	-	8,856	712,078	720,934
5.04.13	Payment of additional proposed dividends	-	-	(87,802)	-	-	(87,802)	(23,115)	(110,917)
5.05.01	Net Income for the Period	-	-	-	884,293	-	884,293	281,418	1,165,711
5.05	Total Comprehensive Income	-	-	-	884,293	(687)	883,606	281,251	1,164,857
5.04.01	Capital increases	-	-	-	-	-	-	621,000	621,000
5.04.14	Advance for future capital increase	-	-	-	-	-	-	49	49
5.05.02	Other Comprehensive Income	-	-	-	-	(687)	(687)	(167)	(854)
5.04.11	Gain on assignment to ILP Prog. of treasury stock	-	34	-	-	-	34	-	34

Statement of Value Added - Consolidated

Account Code	Account Description	Accumulated Amount Current Year	Accumulated Amount Prior Year
7.01	Revenue	21,721,201	18,155,627
7.01.01	Sales of Goods, Products and Services	19,615,416	16,303,140
7.01.02	Other Revenues	26,319	11,777
7.01.03	Revenue relating to Construction of Company Assets	2,355,697	2,026,152
7.01.04	Provision for/Reversal of Doubtful Accounts	(276,231)	(185,442)
7.02	Consumables acquired from third parties	(10,496,690)	(8,912,968)
7.02.01	Cost of goods and services Sold	(7,149,707)	(6,156,374)
7.02.02	Material, Energy, Outsourced Services and Other	(736,307)	(635,037)
7.02.04	Other	(2,610,676)	(2,121,557)
7.03	Gross Added Value	11,224,511	9,242,659
7.04	Retentions	(902,983)	(756,727)
7.04.01	Depreciation, Amortization and Depletion	(902,983)	(756,727)
7.05	Net Added Value Produced	10,321,528	8,485,932
7.06	Transferred Added Value	954,000	873,537
7.06.02	Financial Revenue	954,000	873,537
7.07	Total Added Value to be Distributed	11,275,528	9,359,469
7.08	Distribution of Added Value	11,275,528	9,359,469
7.08.01	Personnel	835,693	660,203
7.08.01.01	Direct Remuneration	570,205	420,639
7.08.01.02	Benefits	216,021	189,967
7.08.01.03	F.G.T.S.	49,467	49,597
7.08.02	Taxes, Duties and Contributions	6,639,544	5,371,259
7.08.02.01	Federal	3,638,716	3,024,947
7.08.02.02	State	2,978,727	2,318,792
7.08.02.03	Municipal	22,101	27,520
7.08.03	Interest expenses	2,010,225	2,162,296
7.08.03.01	Interest	2,000,251	2,145,513
7.08.03.02	Rent	9,974	16,783
7.08.04	Interest earnings	1,790,066	1,165,711
7.08.04.03	Retained Earnings/Loss for the Period	1,407,858	884,293
7.08.04.04	NCI in Retained Earnings	382,208	281,418

Notes to the financial statements

Energisa S/A Notes to the quarterly financial information for the period ended June 30, 2024

(In thousands of Reais, unless stated otherwise).

1. Reporting entity

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, generation and trading companies and other direct and indirect subsidiaries.

Activities:

By way of its direct and indirect subsidiaries, Energisa holds the right to operate electricity distribution, transmission, generation and sale concessions and the natural gas distribution concession.

Electricity distribution:

Subsidiaries	Locations	Concession date	Date of maturity
Direct subsidiaries:			
Energisa Minas Rio - Distribuidora de Energia S/A (“EMR”)	Cataguases (MG)	07/07/2015	07/07/2045
Energisa Sergipe Distribuidora de Energia S/A (“ESE”)	Aracaju (SE)	12/23/1997	12/23/2027
Energisa Paraíba - 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 Branco (AC)	12/07/2018	12/06/2048
Indirect subsidiaries:			
Energisa Mato Grosso - Distribuidora de Energia (“EMT”)	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

The direct and indirect distribution subsidiaries are privately and publicly held companies, with the core activities of 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 their 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.

Grouping of concession areas

- Subsidiaries Energisa Borborema Distribuidora de Energia S/A and Energisa Paraíba Distribuidora de Energia S/A

The DisCos’ Extraordinary General Meetings held on April 30, 2023 approved the corporate merger of Energisa Borborema Distribuidora de Energia S/A (“EBO”) into the direct subsidiary Energisa Paraíba Distribuidora de Energia S/A (“EPB”). The Corporate Reorganization was approved by the National Electricity Regulatory Agency (“ANEEL”) by way of Resolution 12.687, on September 13, 2022, via the grouping of EBO and EPB’s concession areas into a single concession held by EPB.

ANEEL Order 2.673, issued August 03, 2023, considered the requirements performed to submit supporting documents to formalize the operation authorized by Authorizing Resolution 12.687, of September 13, 2022.

The 5th Amendment to EPB’s concession agreement was signed on August 09, 2023, formalizing the grouping

of the concession areas of EPB and EBO.

The mergers aimed to comply with the existing regulations, obtain synergies to enhance the services provided to consumers by integrating the systems used and are part of a wider project to streamline Energisa Group's corporate structure, which should result in lower operational, administrative and financial costs and create greater managerial and organizational efficiency in concession areas.

The mergers conducted by the DisCo subsidiaries did not produce any equity gains or losses for Company.

Electricity transmission:

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

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	Função I and II 12/22/2022 and Função III 01/26/2023
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 Paranaíba Transmissora de Energia S/A ("EPTE")	SE Paranaíba, 500/138 kV, 3 x 50 MVA	Mato Grosso	06/27/2016	06/27/2046	06/27/2019
Energisa Amazonas Transmissora de Energia S/A ("EAM")	- 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	Amazonas	03/31/2021	03/31/2051	Under construction

Subsidiaries	Description	Site	Concession date	Date of maturity	Start of Operation
	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.				
	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.				
Energisa Tocantins Transmissora de Energia II S/A ("ETT II")	Expansion of SE 230/138kV Gurupi - 200MVA	Tocantins	09/30/2021	09/30/2051	04/2024
Energisa Amapá Transmissora de Energia S/A ("EAP")	230kV Macapá - Macapá III C1 TL 230/69kV Macapá III SE Macapá 3 SE: 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.	Amapá	03/31/2022	03/31/2052	Under construction
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
Energisa Maranhão Transmissora Energia S/A ("EMA") (*)	500 kV Teresina IV - Graça Aranha C1 TL, CS 500 kV Boa Esperança - Graça Aranha C1 TL, CS SE 500 kV Teresina; SE 500 kV Boa Esperança.	Maranhão	06/28/2024	06/28/2054	Under construction

(*) On June 28, 2024, the concession contract for lot 12 of the ANEEL Transmission Auction 001/2024 was signed, with its official publication in Diário da União on July 02, 2024.

Electricity generation:

Subsidiaries	Description	Activity	Site
Hydraulic Generation:			
Energisa Geração Usina Mauricio S/A			
CGH Usina Hans	The CGH has an installed capacity of 298 KW and an average guaranteed capacity of 0.264 MW.	Hydraulic generation	Nova Friburgo (RJ)
Rio Vermelho SHP	The SHP has an 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)
Distributed Generation:			
Alsol Energias Renováveis S/A ("Alsol")	The subsidiary has photovoltaic systems in operation connected to the grid and is implementing systems.	Distributed generation	Uberlândia (MG)
Solar Farm:			
Energisa Geração Central Solar Rio do Peixe I EGCS-RP I	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 EGCS-RP I	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	The subsidiary was founded to develop and operate	Solar Farm	Cataguases (MG)

Subsidiaries	Description	Activity	Site
Coremas S/A EGCS-CO	a solar power plant, and to sell the energy produced by the Venture.		
Wind Generation Project:			
Complexo Parque Eólico Sobradinho			
EOL Alecrim	A nonoperational subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Umbuzeiro Muquim	A nonoperational subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Mandacaru	A nonoperational subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Boa Esperança	A nonoperational subsidiary with the core activity of wind farm installation projects.	Wind Farms	Sobradinho (BA)
EOL Maravilha I to V	A nonoperational subsidiary with the core activity of wind farm installation projects.	Wind Farms	Cataguases (MG)

Electricity trading:

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

Services and Other:

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.
Agric Adubos e Gestão de Resíduos Industriais e Comerciais Ltda	Production and marketing of renewable natural gas, composting, and treatment of industrial organic waste for the production of biofertilizer.
Clarke Desenvolvimento de Software S/A	Development of computer systems and programs, licensing of non-customizable software, intermediation and brokerage of services and business, and business management consulting.

Natural gas distribution:

Subsidiary	Description	Site	Concession date	Date of maturity
Companhia de Gás do Espírito Santo ("ES GÁS")	This subsidiary holds the piped natural gas concession and is headquartered in the city of Vitória, Espírito Santo state, currently operating in the industrial, residential, commercial, air conditioning, automotive, thermoelectric and cogeneration segments.	Vitória (ES)	08/01/2020	08/01/2045

On May 10, 2024, the subsidiary Energisa Distribuição de Gás S/A entered into a Share Purchase Agreement entailing the acquisition of common shares representing 100% of the issued shares of Infra Gás.

Infra Gás holds a 51% interest in the total and voting share capital of Norgás S/A, a holding company that holds equity interests in natural gas distributors located in the states of Alagoas, Rio Grande do Norte, Ceará, Pernambuco and Sergipe.

DisCo	Equity in voting capital	Equity in total capital
Gás de Alagoas S/A	17.38%	29.44%
Companhia de Gás do Ceará	17.38%	29.44%
Companhia Pernambucana de Gás	24.50%	41.50%
Companhia Potiguar de Gás	49.00%	83.00%
Sergipe Gás S/A	24.50%	41.50%

Closure of the transaction is subject to the performance of certain conditions precedent standard to such transactions, including, but not limited to, regulatory consent of Brazil's Anti-trust Authority (CADE).

Judicial Reorganization of subsidiaries:

On November 26, 2012 the subsidiary Rede Energia Participações S/A (“REDE”) announced it had filed for Judicial Reorganization (“JR”). On the same date applications for judicial reorganization were also 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 on November 22, 2019, and Denerge Desenvolvimento Energético S/A (“Denerge”). The recovery plan was duly performed, allowing it to be concluded and then filed.

The remaining balances of the debts qualified under the Judicial Recovery are recorded in the subsidiaries under the headings of loans, debentures, trade payables and other payables and are net of the Adjustment to Present Value (PVA). A rate of 15.19% p.a. was used for discounting to present value. 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 subsidiaries' acquisition date.

Description	REDE ENERGIA	DENERGE	CTCE	Total
Balances at December 31, 2022	303,567	310,069	88,024	701,660
(+) Restatement	11,448	57,030	3,498	71,976
Reversal of the provision for adjustment to present value	34,678	12,357	11,070	58,105
(-) Settlement/Assignment of Credits	(4,456)	(30,913)	(961)	(36,330)
Balances at December 31, 2023	345,237	348,543	101,631	795,411
(+) Restatement	5,703	18,467	1,750	25,920
Reversal of the provision for adjustment to present value	19,826	7,324	6,396	33,546
Balances at June 30, 2024	370,766	374,334	109,777	854,877

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

1.1 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- CVM, that apply to the preparation of Quarterly Information - ITR.

The other information regarding the bases of preparation and 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, 2023 (hereinafter referred to as "Financial Statements as of December 31, 2023"), published in the official press on March 21, 2024.

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 August 07, 2024.

1.2 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, 2023.

3. Consolidated interim financial information

The consolidated interim financial statements include the information of Energisa and its subsidiaries as of June 30, 2024. 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.

Company	Acronym	Parent company	Line of business	% interest	
				06/30/2024	12/31/2023
Direct subsidiaries					
Energisa Sergipe - Distribuidora de Energia S/A ⁽¹⁾	ESE	ESA	Electricity distribution	100	100
Energisa Paraíba - Distribuidora de Energia S/A ^{(1) (2)}	EPB	ESA	Electricity distribution	100	100
Energisa Minas Rio - Distribuidora de Energia S/A ⁽¹⁾	EMR	ESA	Electricity distribution	100	100
Energisa Rondônia - Distribuidora de Energia S/A	ERO	ESA	Electricity distribution	99.23	99.23
Energisa Acre - Distribuidora de Energia S/A	EAC	ESA	Electricity distribution	99.57	99.37
Energisa Soluções S/A	ESOL	ESA	Services	100	100
Voltz Capital S/A	Voltz	ESA	Services	100	100
Dinâmica Direitos Creditórios	Dinâmica	ESA	Securitization of credits	100	100
Energisa Serviços Aéreos de Aeroinspeção S/A	ESEA	ESA	Aerial thermographic inspections	100	100
Energisa Planejamento e Corretagem de Seguros Ltda.	EPLAN	ESA	Insurance brokerage	58.26	58.26
Energisa Comercializadora de Energia Ltda.	ECOM	ESA	Electricity marketing	100	100
Energisa Geração Usina Maurício S/A	EGUM	ESA	Electricity generation	100	100
Energisa Geração Central Solar Rio do Peixe I S/A	EGCS-RP1	ESA	Solar energy generation	100	100
Energisa Geração Central Solar Rio do Peixe II S/A	EGCS-RP2	ESA	Solar energy generation	100	100
Energisa Geração Central Solar Coremas S/A ⁽³⁾	EGCS-CO	ESA	Solar energy generation	100	100
Parque Eólico Sobradinho Ltda. ⁽³⁾	SOBR	ESA	Wind energy generation	100	100
Energisa Geração Eólica Boa Esperança S/A ⁽³⁾	EGCE-BE	ESA	Wind energy generation	100	100
Energisa Geração Eólica Mandacaru S/A ⁽³⁾	EGCE-MA	ESA	Wind energy generation	100	100
Energisa Central Eólica Alecrim S/A ⁽³⁾	EGCE-AL	ESA	Wind energy generation	100	100
Energisa Geração Central Eólica Umbuzeiro - Muquim S/A ⁽³⁾	EGCE-UM	ESA	Wind energy generation	100	100
Alsol Energias Renováveis S/A	ALSOL	ESA	Holding and Distributed-energy generation	89.67	89.67
Energisa Participações Minoritárias S/A	EPM	ESA	Holding company	45	45
Energisa Participações Nordeste S/A	EPNE	ESA	Holding company	100	100
Denerge Desenvolvimento Energético S/A	DENERGE	ESA	Holding company	99.98	99.98
Energisa Transmissão de Energia S/A ⁽¹⁾	ETE	ESA	Holding company	100	100
Energisa Distribuição de Gás S/A	EDG	ESA	Holding company	50.47	100
Energisa Biogás S/A	EBG	ESA	Holding company	100	100
Private Equity Investment Fund ⁽⁵⁾	FDIC	ESA	Investment fund	26	26
Clarke Desenvolvimento de Software S/A	CLARKE	ESA	Services	70.04	-
FIM Zona da Mata	END	ESA	Exclusive investment fund	100	100
Caixa FI Energisa	CX FI ESA	ESA	Exclusive investment fund	100	100
Indirect subsidiaries					
Rede Energia Participações S/A ⁽¹⁾	REDE	DENERGE	Holding company	86.43	86.43
Rede Power Holding de Energia S/A ⁽⁴⁾	Rede Power	REDE	Holding company	86.43	86.43
QMRA Participações S/A	QMRA	REDE	Holding company	86.43	86.43
Multi Energisa Serviços S/A	Multi	REDE	Services	86.45	86.45
Companhia Técnica de Comercialização de Energia S/A	CTCE	REDE	Electricity marketing	86.45	86.45
Energisa Mato Grosso Distribuidora de Energia S/A ⁽¹⁾	EMT	REDE	Electricity distribution	76.48	76.48
Energisa Mato Grosso do Sul Distribuidora de Energia S/A ^{(1) (4)}	EMS	REDE	Electricity distribution	86.38	86.38
Energisa Tocantins Distribuidora de Energia S/A	ETO	REDE	Electricity distribution	66.27	66.27
Energisa Sul-Sudeste Distribuidora de Energia S/A ⁽¹⁾	ESS	REDE	Electricity distribution	85.79	85.79
Energisa Soluções Construções e Serviços em Linhas e Redes S/A	ESOLC	ESOL	Services	100	100
Energisa Pará Transmissora de Energia I S/A	EPA I	ETE	Electricity transmission	100	100
Energisa Pará Transmissora de Energia II S/A	EPA II	ETE	Electricity transmission	100	100
Energisa Goiás Transmissora de Energia I S/A	EGO I	ETE	Electricity transmission	100	100
Energisa Tocantins Transmissora de Energia S/A	ETT	ETE	Electricity transmission	100	100
Energisa Tocantins Transmissora de Energia S/A II	ETT II	ETE	Electricity transmission	100	100
Energisa Amazonas Transmissora de Energia S/A ⁽³⁾	EAM	ETE	Electricity transmission	100	100
Energisa Amazonas Transmissora de Energia II S/A ⁽³⁾	EAM II	ETE	Electricity transmission	100	100
Energisa Amapá Transmissora de Energia S/A ⁽³⁾	EAP	ETE	Electricity transmission	100	100

Company	Acronym	Parent company	Line of business	% interest	
				06/30/2024	12/31/2023
Energisa Paranaíba Transmissora de Energia S/A	EPT	ETE	Electricity transmission	100	100
Gemini Energy S/A	Gemini	ETE	Holding company	100	100
Nova Gemini Transmissão de Energia S/A	Nova Gemini	ETE	Holding company	100	100
Linhas de Macapá Transmissora de Energia S/A	LMTE	Gemini	Electricity transmission	85.04	85.04
Linhas de Xingu Transmissora de Energia S/A	LXTE	Gemini	Electricity transmission	83.34	83.34
Linhas de Taubaté Transmissora de Energia S/A	LTTE	Gemini	Electricity transmission	100	100
Linhas de Itacaiúnas Transmissora de Energia	LITE	Gemini	Electricity transmission	100	100
Plena Op. e Manut. de Transmissoras de Energia Ltda.	POMTE	Gemini	Electricity transmission	100	100
Laralsol Empreendimentos Energéticos Ltda.	Laralsol	ALSOL	Distributed energy generation	99.9	99.9
URB - Energia Limpa Ltda.	URB	ALSOL	Distributed energy generation	100	100
Reenergisa Geração Fotovoltaica I Ltda.	Reenergisa I	ALSOL	Photovoltaic distributed generation	100	100
Reenergisa Geração Fotovoltaica II S/A	Reenergisa II	ALSOL	Photovoltaic distributed generation	100	100
Reenergisa Geração Fotovoltaica III S/A	Reenergisa III	ALSOL	Photovoltaic distributed generation	100	100
Reenergisa Geração Fotovoltaica IV S/A	Reenergisa IV	ALSOL	Photovoltaic distributed generation	100	100
Reenergisa Geração Fotovoltaica V S/A	Reenergisa V	ALSOL	Photovoltaic distributed generation	100	-
Reenergisa Geração Fotovoltaica VI S/A	Reenergisa VI	ALSOL	Photovoltaic distributed generation	100	100
Reenergisa Geração Fotovoltaica VIII S/A	Reenergisa VIII	ALSOL	Photovoltaic distributed generation	100	-
Renesolar Engenharia Elétrica Ltda.	Renesolar	ALSOL	Photovoltaic distributed generation	100	100
Flowsolar Engenharia Elétrica Ltda.	Flowsolar	ALSOL	Photovoltaic distributed generation	100	100
Carbonsolar Engenharia Elétrica Ltda.	Carbonsolar	ALSOL	Photovoltaic distributed generation	100	100
Agric Adubos e Gestão de Resíduos Industriais e Comerciais Ltda.	AGRIC	EBG	Compositing plant	83.33	83.33
Companhia de Gás do Espírito Santo	ES GAS	EDG	Natural gas distribution	100	100

(1) Publicly Held companies.

(2) The Extraordinary General Meeting held April 30, 2023 approved the merger into Energisa Paraíba Distribuidora de Energia S/A, see note 01.

(3) Preoperational and under construction.

(4) Rede Power Holding de Energia S/A is controlled by Rede Energia Participações S/A and has an interest of 35.92% in EMS.

(5) 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%.

- (iv) FIDC Commercial Credits - the credits assigned to FIDC-NP are composed of overdue credits receivables from distribution companies (Groups A and B) who have at least one bill that has been overdue for more than one year, whose consumer unit is disconnected, and without any litigation linked to the distribution company, in various consumption sectors, including renegotiated values. They mainly involve credits with original values below R\$ 100,000.

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 the Company to acquire the shares from the bank BTG Pactual in the amount of R\$ 292,994 (R\$ 283,900 as of December 31, 2023) 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. 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:

- Elimination of inter-company asset and liability account balances
- Elimination of the balances of investments and corresponding interests in the capital and earnings of subsidiaries; and
- 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 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.

Summary segment reporting follows:

a) Segment reporting

	06/30/2024						
	Electricity distribution	Electricity transmission	Hydraulic, solar and distributed generation	Marketing	Gas distribution	Services and other	Total
External Gross Revenue	19,391,347	819,259	193,352	344,655	1,076,995	84,762	21,910,370
Intersegment Gross Revenue	14,299	30,872	20,797	390	-	352,310	418,668
Deductions from Revenue	(5,934,409)	(64,983)	(17,278)	(39,641)	(226,256)	(51,038)	(6,333,605)
Total	13,471,237	785,148	196,871	305,404	850,739	386,034	15,995,433
Financial Revenue	584,785	35,439	14,318	3,592	16,773	656,674	1,311,581
Finance Costs	(1,453,941)	(140,381)	(72,453)	(7,378)	(42,177)	(642,747)	(2,359,077)
Total	(869,156)	(104,942)	(58,135)	(3,786)	(25,404)	13,927	(1,047,496)
Amortization and depreciation	(790,306)	(832)	(49,584)	(162)	(31,500)	(30,599)	(902,983)
Profit or loss by segment before income and social contribution taxes	2,100,022	384,375	(11,557)	(151,977)	53,533	(22,552)	2,351,844

	06/30/2023					
	Electricity distribution	Electricity transmission	Hydraulic, solar and distributed generation	Marketing	Services and other	Total
External Gross Revenue	17,142,928	695,617	79,634	301,282	55,510	18,274,971
Intersegment Gross Revenue	16,312	21,502	14,446	708	376,856	429,824
Deductions from Revenue	(4,999,907)	(44,301)	(7,156)	(35,471)	(61,548)	(5,148,383)
Total	12,159,333	672,818	86,924	266,519	370,818	13,556,412
Financial Revenue	625,124	19,792	26,843	4,310	479,618	1,155,687
Finance Costs	(1,595,237)	(153,824)	(77,389)	(14,602)	(589,346)	(2,430,398)
Total	(970,113)	(134,032)	(50,546)	(10,292)	(109,728)	(1,274,711)
Amortization and depreciation	(708,503)	(489)	(25,674)	(112)	(21,949)	(756,727)
Reportable profit or loss by segment before income and social contribution taxes	1,427,032	244,153	(22,455)	90,720	(140,605)	1,598,845

	Electricity distribution	Electricity transmission	Hydraulic, solar and distributed generation	Marketing	Gas distribution	Services and other	06/30/2024	12/31/2023
Segment assets	38,194,019	4,957,371	2,209,711	309,184	1,150,898	34,351,357	81,172,540	73,475,019
Current assets	12,766,253	1,357,588	483,379	194,069	610,593	7,210,003	22,621,885	19,203,573
Noncurrent assets	25,427,766	3,599,783	1,726,332	115,115	540,305	27,141,354	58,550,655	54,271,446
Segment liabilities	37,052,220	4,609,072	2,101,438	255,116	1,150,898	16,478,102	61,646,846	57,759,323
Current liabilities	11,263,423	418,495	921,245	183,307	1,087,151	4,125,383	17,999,004	15,957,167
Noncurrent liabilities	25,788,797	4,190,577	1,180,193	71,809	63,747	12,352,719	43,647,842	41,802,156

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

	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Revenue				
Total net segment revenue	7,819,724	15,995,433	6,811,101	13,556,412
Elimination of intersegment revenue	(216,702)	(418,668)	(225,035)	(429,824)
Consolidated net revenue	7,603,022	15,576,765	6,586,066	13,126,588
Amortization and depreciation				
Total amortization and depreciation of segments	(464,061)	(902,983)	(387,827)	(756,727)
Consolidated amortization and depreciation.	(464,061)	(902,983)	(387,827)	(756,727)
Finance revenue				
Total financial revenue of segments	653,664	1,311,581	551,426	1,155,687
Elimination of intersegment revenue	(190,523)	(419,569)	(123,680)	(339,208)
Consolidated financial revenue	463,141	892,012	427,746	816,479
Finance cost				
Total financial expense of segments	(1,094,513)	(2,359,077)	(1,055,660)	(2,430,398)
Elimination of intersegment expense	190,523	419,569	123,680	339,208
Consolidated financial expense	(903,990)	(1,939,508)	(931,980)	(2,091,190)
Total profit or loss for the segments	870,051	2,351,844	879,292	1,598,845
Profit/loss before tax on profit	870,051	2,351,844	879,292	1,598,845

	06/30/2024	12/31/2023
Assets		
Total segment assets	81,172,540	73,475,019
Other unallocated amounts	(7,301,962)	(5,406,548)
Total consolidated assets	73,870,578	68,068,471
Liabilities		
Total segment liabilities	61,646,846	57,759,323
Other unallocated amounts	(7,301,962)	(5,406,548)
Total consolidated liabilities	54,344,884	52,352,775

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

4.1 Cash and cash equivalents

Weighted average interest on the portfolio of cash equivalents in the period ended June 30, 2024 was 99.2% (101.5% of the CDI rate at December 31, 2023) at the parent company and 101.2% of the CDI rate (89.7% as of December 31, 2023) for the consolidated statement.

Description	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and sight deposits	24,588	22,080	652,312	774,876
Liquid financial investments:				
Certificates of Bank Deposit (CDBs)	106,015	101,709	129,755	194,410
Reverse repurchase agreements	-	-	44,260	329,138
Total cash and cash equivalents - Current ⁽¹⁾	130,603	123,789	826,327	1,298,424

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

4.2 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. Weighted average interest on the portfolio as of June 30, 2024 was 106.3% of the CDI rate (84.1% of the CDI rate at December 31, 2023) for the parent company and 88.6% of the CDI rate (100.5% as of December 31, 2023) for the consolidated statement.

Description	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
At fair value through profit or loss				
Certificates of Bank Deposit (CDBs)	60	57	291,472	80,344
Bank Deposit Certificates Commercial Guarantees (CDB) ⁽¹⁾	-	-	11,910	9,567
Reverse repurchase agreements	13	13	439	1,315
Debentures ⁽²⁾	5,028,157	3,727,147	-	-
Investment Funds ⁽³⁾	128,284	73,902	289,924	223,913
Bank Deposits	-	-	-	150,000
Exclusive investment funds ⁽⁴⁾				
Certificates of Bank Deposit (CDBs)	13,329	19,778	37,140	40,252
Bank Credit Note (CCB)	38,798	978	132,627	24,746
Debentures	-	-	7,832	18,212
Reverse repurchase agreements	692,642	102,607	1,952,079	485,929
Multimarket Fund	2,281	2,528	5,952	103,962
Fixed-Income Fund	1,807,511	1,087,278	5,335,821	4,068,011
Financial Treasury Bills (LFT)	396,025	49,853	1,282,871	213,315
Commercial Paper (CP)	-	-	-	12,836
Financial bill (LF)	179,034	99,867	569,236	486,079
Credit Note (CN)	4,490	6,190	12,509	12,597
Financial Bill (LFS)	1,392	1,771	3,878	3,603
National treasury notes (NTNB)	96,579	74,563	261,828	169,598
National treasury notes (NTNF)	1,050	1,542	2,925	3,138
Certificates of Bank Deposit (CDBs)	-	-	92,508	88,421

Description	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Secured Funds	-	-	30,751	32,737
Credit receivables investment funds ⁽⁵⁾	-	-	66,795	66,942
Total balance of money market and secured funds ⁽⁶⁾	8,389,645	5,248,074	10,388,497	6,295,517
Current	3,435,115	1,839,396	10,160,135	6,090,167
Noncurrent	4,954,530	3,408,678	228,362	205,350

⁽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 other liabilities - other accounts payable, classified in consolidated current liabilities, yielding 99.0% to 100.0% (99% to 100.5% as of December 31, 2023) and a weighted average of 99.1% (99.8% as of December 31, 2023) 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 -839.7% to 115.3% (-2,463.0% to 113.3% as of December 31, 2023) and a weighted average of -245.0% (0.7% as of December 31, 2023) of the CDI rate.

⁽⁴⁾ Exclusive investment funds - include investments in CDB, CCB, Debentures, Reverse repurchase agreements, Fixed-Income Funds, Multimarket Fund, LFT, NP, LF, NC, LFS, NTNB and NTNFI bills yielding 105.8% (103.5% as of December 31, 2023) of CDI Fundo BTG Zona da Mata, 104.4% (85.1% as of December 31, 2023) of CDI Fundo MAG Zona da Mata, 126.6% (134.6% as of December 31, 2023) of CDI Fundo MAG Zona da Mata II, 83.1% (69.5% as of December 31, 2023) of CDI Fundo Cataguases and 108.9% (98.6% as of December 31, 2023) 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\$ 82,879 (R\$ 37,233 at December 31, 2023) at the parent company and a consolidated R\$ 656,004 (R\$ 573,539 at December 31, 2023) related to restricted funds, as follows:

Secured funds	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Judicial deposit creditors	20,547	19,698	20,547	24,146
Frozen by court order	105	100	8,337	9,913
Credit receivables investment funds - FIDC	-	-	66,795	66,942
Light for All and More Light for the Amazon programs	-	-	274,845	290,352
Guarantee with energy sales	-	-	75,565	13,144
Consumer council	-	-	4,121	2,524
Guarantee for loans, financing and debentures ⁽¹⁾	-	-	101,766	97,591
FIDC Voltz	62,227	17,435	95,269	33,147
Other	-	-	8,759	35,780
Total	82,879	37,233	656,004	573,539

⁽¹⁾ Consists of the loan guarantee with the Amazônia Development Fund (FDA) and North Constitutional Fund (FNO) of the indirect electricity transmission subsidiaries LMTE and LXTE.

6. Clients, consumers, concession operators and other

	Parent company		Consolidated							Total	
	06/30/2024	12/31/2023	Outstanding balances		Overdue balances				PPECLD ⁽⁶⁾	06/30/2024	12/31/2023
			Up to 60 days	Over 60 days	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days			
Current amounts: ⁽¹⁾											
Residential	-	-	553,889	-	578,475	117,190	60,129	288,876	(491,330)	1,107,229	1,278,754
Industrial	-	-	142,998	-	27,793	4,824	6,954	60,309	(60,497)	182,381	196,169
Commercial	-	-	256,743	-	102,410	17,936	14,352	86,860	(102,659)	375,642	422,497
Rural	-	-	162,368	-	76,099	24,139	30,811	49,476	(50,284)	292,609	319,824
Public authorities	-	-	136,879	-	19,970	670	837	12,504	(12,642)	158,218	165,751
Public lighting	-	-	64,631	-	4,457	2,489	459	11,886	(11,905)	72,017	73,923
Public service	-	-	64,312	-	16,948	10,514	25,254	165,251	(189,607)	92,672	88,066
Unbilled sales	-	-	1,413,614	-	-	-	-	-	(16,542)	1,397,072	1,570,471
(-) Collection undergoing classification	-	-	(4,325)	-	-	-	-	-	-	(4,325)	(19,609)
Renegotiated amounts:											

	Parent company		Consolidated							Total	
	06/30/2024	12/31/2023	Outstanding balances		Overdue balances				PPECLD ⁽⁶⁾	06/30/2024	12/31/2023
			Up to 60 days	Over 60 days	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days			
Residential	-	-	63,253	250,810	43,333	21,831	25,185	157,607	(306,361)	255,658	263,246
Industrial	-	-	8,143	31,448	6,489	2,303	3,765	33,523	(54,653)	31,018	43,997
Commercial	-	-	18,187	149,014	13,487	5,923	7,493	55,546	(99,049)	150,601	149,710
Rural	-	-	10,698	44,848	5,967	2,569	3,986	13,354	(37,536)	43,886	45,341
Government ⁽²⁾	-	-	10,466	184,868	2,659	183	264	2,090	(5,389)	195,141	334,755
Public lighting	-	-	4,336	18,201	337	12	-	115	(174)	22,827	25,439
Public service	-	-	915	10,831	238	114	41	3,753	(3,910)	11,982	14,286
(-) Adjustments to present value ⁽³⁾	-	-	(1,983)	(152,394)	-	-	-	-	-	(154,377)	(197,779)
Subtotal - receivables	-	-	2,905,124	537,626	898,662	210,697	179,530	941,150	(1,442,538)	4,230,251	4,774,841
Electricity sales to concession operators ⁽⁴⁾	-	-	37,943	-	-	-	-	32,692	(355)	70,280	66,554
Specialized Services	70,232	85,658	81,225	-	2,412	-	-	-	(46,997)	36,640	114,162
Electric energy transmission services	-	-	82,648	-	639	4,576	8,339	10,279	-	106,481	90,872
Gas distribution services	-	-	106,921	-	4,510	637	(135)	553	(1,082)	111,404	132,241
Energy sold to free clients	-	-	62,854	-	-	-	-	-	(2,682)	60,172	93,464
Others ⁽⁵⁾	-	-	47,132	-	-	-	-	1,789,951	(124,615)	1,712,468	1,510,497
Total	<u>70,232</u>	<u>85,658</u>	<u>3,323,847</u>	<u>537,626</u>	<u>906,223</u>	<u>215,910</u>	<u>187,734</u>	<u>2,774,625</u>	<u>(1,618,269)</u>	<u>6,327,696</u>	<u>6,782,631</u>
Current	70,232	85,658								4,273,681	4,830,600
Noncurrent	-	-								2,054,015	1,952,031

(1) Maturities are scheduled for the 5th 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.

Subsidiary 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 dispute only persists regarding the calculations presented by the subsidiary in this phase.

On March 31, 2023, a court order was issued for the undisputed portion in the amount of R\$ 98,977. On April 24, 2024, the subsidiary ESE received a tax credit right amounting to R\$ 104,508, net of R\$ 3,232 in withheld income tax. An additional amount of R\$ 40,941 remains under dispute, with the relevant calculations being analyzed by the judicial accounting department, and the receipt period is estimated at 6 years, the estimated time for the conclusion of the case, with the dispute solely focusing on this additional undisputed portion. The position of our legal advisors is that the additional amount is likely to be received, since the dispute centers around a calculation error made by CODEVASF.

The risk of CODEVASF defaulting is minimal as CODEVASF is a public company controlled and owned by the Federal Government.

As of June 30, 2024 the receivable on these credits, including interest and monetary restatement, amounts to R\$ 46,651 (R\$ 165,132 as of December 31, 2023). The subsidiary ESE made a provision on these credits for the adjustment to present value of R\$ 30,801 (R\$ 58,493 as of December 31, 2023), with R\$ 27,692 (reversal) (R\$ 33,665 as of December 31, 2023) recorded in profit or loss for the period under other finance costs in the statement, calculated by applying the annual discount rate of IPCA-E + 20%, reflecting the operation's risk with the Federal Government being the creditor. 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.

(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 sale of electricity to consumers, 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 December 31, 2016. The debit balance incurs interest of 0.5% per month limited to the portion of the concession through the end of the concession SANECAP (April/2042). As of June 30, 2024 the receivable on this credit amounts to R\$ 69,720 (R\$ 77,693 as of December 31, 2023). The subsidiary EMT made a provision on these credits for the adjustment to present value of R\$ 24,335 (R\$ 14,406 as of December 31, 2023), with R\$ 9,929 (R\$ 5,755 as of December 31, 2023) recorded in profit or loss for the period 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 (AVP) - calculated for renegotiated debt contracts. The market rate was used for discounting to present value.

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

Composition of CCEE credits and debits	Consolidated	
	06/30/2024	12/31/2023
Outstanding balances	37,943	34,216
Credits linked to court injunctions ^(a)	32,692	32,692
Sub-total credits CCEE ^(*)	70,635	66,908
(-) Energy acquisitions at CCEE ^(**)	(99,793)	(80,837)
(-) System service charges ^(**)	(6,215)	(43,576)
Total net debits	(35,373)	(57,505)

(*) The sub-total of R\$ 70,635 (R\$ 66,908 as of December 31, 2023) does not include the expected allowance for doubtful accounts of R\$ 354 (R\$ 354 as of December 31, 2023).

(**) 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) - ICMS of R\$ 1,405,230 (R\$ 1,200,398 as of December 31, 2023) on the use of the distribution system by free consumers 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 taxes and social contributions in consolidated non-current liabilities; (ii) R\$ 218,932 (R\$ 220,784 as of December 31, 2023), consisting of ICMS demand and ICMS Distributed Generation paid by the subsidiaries as follows:

Company/Origin	ICMS credits receivable from clients
EMT - ICMS Demand	80,896
EMT - Distributed Generation	101,810
EPB - Distributed Generation	18,119
ESE - Distributed Generation	1,308
EMR - Distributed Generation	2,621
EAC - Distributed Generation	1,264
ERO - Distributed Generation	12,914
TOTAL	218,932

ICMS Charge = 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 filed administrative and/or 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\$ 80,896 (R\$ 80,896 as of December 31, 2023) as the asset's realization is subject to uncertain future events not completely within the subsidiary's control.

Distributed Generation - in 2021 the subsidiaries EMT, EPB, ESE, EMR, EAC and ERO paid the Distributed Generation ICMS on the distribution system usage or connection charges, used by distributed generation consumers (DG). From this amount, provisions for expected losses were recorded in previous years of R\$ 5,925 (operating expenses) and R\$ 2,192 (finance costs). The subsidiaries will collect the respective amounts from their consumers.

(6) 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	06/30/2024	12/31/2023
Balances as of 12/31/2023 and 12/31/2022 - current and noncurrent	1,528,336	1,415,438
Balance of acquisition of the new business combination	-	5,429
Provisions recorded in the period ^(*)	276,221	288,530
Write-off of electricity bills - uncollectible	(88,222)	(181,061)
Balances as of 06/30/2024 and 12/31/2023 - current and noncurrent	1,716,335	1,528,336
Allocation:		
Clients, consumers, concession operators and other	1,618,269	1,428,508
Credit receivables	3,687	3,687
Other receivables	94,379	96,141
	1,716,335	1,528,336

(*) Includes a reversal made in the amount of R\$ 10 at the subsidiary ESOLC related to accounts receivable from the sale of assets recorded in other income.

7. Recoverable taxes

This denotes tax credits on negative balances of income tax and social contribution, ICMS on the acquisition of 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	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Value Added Tax on Sales and Services - ICMS	-	-	562,652	508,895
Corporate Income Tax - IRPJ	286,228	228,194	1,230,930	1,115,760
Social Contribution on Net Income - CSLL	11,374	10,032	268,104	254,476
PIS and COFINS Contributions	23,557	25,109	277,200	279,439
Effects of reducing ICMS on the PIS and COFINS calculation base ⁽¹⁾	-	-	1,752,240	2,086,839
Other	381	380	55,239	28,843
Total	321,540	263,715	4,146,365	4,274,252
Current	138,202	21,480	2,141,354	2,244,835
Noncurrent	183,338	242,235	2,005,011	2,029,417

(1) Effects of reducing ICMS on the PIS and COFINS calculation base:

Company	06/30/2024	12/31/2023
Final and unappealable cases		
EPB	215,859	286,795
ETO	61,842	59,462
ESE	45,796	92,246
EMT	704,893	814,090
EMS	207,441	255,140
EAC	-	9,010
EMR	227,113	252,549
ESS	289,296	317,547
Total	1,752,240	2,086,839
Current	631,060	1,183,540
Noncurrent	1,121,180	903,299

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\$ 66,359 (R\$ 69,165 as of March 31, 2023), recorded under other financial revenue in the consolidated statement of profit or loss for the period.

The subsidiaries EPB, ETO, ESE, EMT, EMS, ERO, EAC, ESS (acquirees ELO, ENA, CAIUÁ and EBR) and EMR had their credits accepted by the Federal Tax Authorities (RFB), with R\$ 400,958 (R\$ 1,277,815 as of December 31, 2023) being offset in the period.

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

8.1 Electricity distribution

As per the DisCos' Concession Agreement, the electricity concession operator's revenue is divided into two parts: Parcel A (consisting of non manageable expenses) and Parcel B (efficient operating costs and capital costs).

The rate for consumers is restated by the Annual Rate Adjustment (RTA) and the Periodic Rate-setting Review (RTP), both provided for in the concession agreement.

The electricity distribution concession operators may also request an Extraordinary Rate-setting Review (RTE) whenever an event causes a significant economic and financial imbalance in the concession.

8.1.1 Rate adjustments:

The Annual Rate Adjustment (RTA) 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 on consumers (%)	Effective from
ESS	Resolution 3219, issued 07/11/2023	10.65%	07/12/2023
EPB (EBO) ⁽¹⁾	Resolution 3250, issued 08/22/2023	12.83%	08/28/2023
EPB ⁽¹⁾	Resolution 3250, issued 08/22/2023	-1.46%	08/28/2023
ETO	Resolution 3214, issued 06/27/2023	-0.31%	07/04/2023
EMS	Resolution 3316, issued 04/02/2024	-1.61%	04/08/2024
EMT	Resolution 3315, issued 04/02/2024	-4.40%	04/08/2024
ESE	Resolution 3318, issued 04/16/2024	1.16%	04/22/2024
EMR	Resolution 3334, issued 06/18/2024	-1.76%	06/22/2024

⁽¹⁾ The unified rates for EPB and EBO (now EPB) came into effect on 08/28/2023, respectively, merging the Discos' rates.

8.1.2 Periodical Rate-setting Reviews:

The subsidiaries' Periodical Rate Reviews (RTP) take place: (i) every four years at EPB, and (ii) every five years at ESE, EMT, EMS, EMR, 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. ANEEL is also currently calculating the entire Parcel B, i.e., the part of the Revenue to cover the distributor's operational costs and investments.

The rate adjustments in force have been summarized below:

DisCo	Ratifying Resolution	Average effect on consumers (%)	Effective from
ERO	Resolution 3301, issued 12/13/2023	9.98%	12/13/2023
EAC	Resolution 3300, issued 12/13/2023	14.52%	12/13/2023

8.1.3 Rate tiers:

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

The rate tiers 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 tier system consists of:

- Green Rate Tier
- Yellow Rate Tier
- Red Rate Tier, segregated into Levels 1 and 2

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

Tier	Previous R\$/kWh REH no. 3.051/2022	Current R\$/kWh REH no. 3.306/ 2024 (1)
Green	-	-
Yellow	2.99	1.89
Red 1	6.50	4.46
Red 2	9.80	7.88

(1) On March 05, 2024, ANEEL Ratification Resolution 3.306 approved new rate-tier surcharges effective from April 01, 2024.

The rate tiers were in force as follows:

	06/30/2024	06/30/2023
January	Green	Green
February	Green	Green
March	Green	Green
April	Green	Green
May	Green	Green
June	Green	Green

8.1.4 Other regulatory issues - 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 maneuver.

ANEEL and the distribution companies have therefore been disputing the methodology for determining overcontracting results. The involuntary amounts required for calculation have been disclosed by ANEEL, with the latest act being Dispatch 4.395, dated November 10, 2023, which published the values for 2018.

The results for 2018 are therefore already being ratified in the latest rate-setting events, while the remaining years (2019-2024) are still based on the best estimates given the current methodology.

A negative R\$ 11,005 was recorded in the period ended June 30, 2024 (R\$ 77 as of June 30, 2023), primarily related to the result of the year, in addition to R\$ 1,360 (R\$ 6,321 as of June 30, 2023) of positive financial restatement from previous periods.

Company	12/31/2023	Principal	Monetary Restatement	06/30/2024
EMT	(49,182)	562	(2,269)	(50,889)
EMS	50,421	77	2,417	52,915
ESS	(3,096)	-	(162)	(3,258)
EPB	17,137	-	896	18,033
ERO	38,397	-	2,008	40,405
EAC	(25,887)	(11,644)	(1,340)	(38,871)
EMR	(3,624)	-	(190)	(3,814)
Balances - noncurrent assets and liabilities	24,166	(11,005)	1,360	14,521

8.1.5 Other regulatory issues - Distribution Generation

Given recent positions announced by the regulator in technical notes, regarding the neutrality of the effects of distributed generation (DG) systems on the rate mechanism of electricity distribution utilities, Energisa Group Management concludes that there are still significant uncertainties surrounding the recognition and measurement of energy credits injected by consumers into the Group's distribution grids, originated by distributed generation systems, in light of the regulatory treatment applicable for measuring the reversal of these credits for minimum price increases after a period of 60 months without compensation. Management accordingly concluded that no obligation should be recognized at this time, until such uncertainties have been clarified.

8.2 Natural gas distribution

8.2.1 Rate adjustments:

The rate value comprises: (i) the price of the molecule (impacted by the Brent crude price and the exchange rate); (ii) transportation, i.e. the cost to bring gas from the extraction and production points to the distribution grids; (iii) the escrow account arises from the temporary mismatch between the average cost of gas passed on by the utility to captive consumers through rates and the actual cost of gas incurred by the concession operator during the rate period; (iv) taxes (PIS/COFINS and ICMS); (v) and the distribution margin.

The Rate Adjustment is made quarterly with the aim of passing on gas and transportation costs and to pass on the accumulated balance of the escrow account. The distribution margin is adjusted for inflation every August.

The decisions and resolutions that currently affect the rate are:

Ratifying Resolution	Effects	Effective from
ARSP Resolution 075, of July 17, 2024	Rate adjustment for non-thermal, free and captive market	08/01/2024-10/31/2024
ARSP/DG Decision 002, of April 19, 2024	Rate adjustments	05/01/2024-04/30/2025

8.2.2 Rate-setting reviews:

The Ordinary Rate-Setting Review ("RTO") process aims to review the average distribution margin, considering the projected cost structure and market of the utility, incentives for efficiency and rate affordability, the investment plan, and the quality targets for the rate-setting cycle underway.

It occurs every five (5) years and is scheduled to take place in 2025, with the new rate structure set to take effect starting August 01, 2025.

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 recognized amounts of sector financial regulatory assets and liabilities were charged to operational revenue.

The contractual amendments issued by ANEEL guarantee that the CVA amounts and other regulatory 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 and liabilities	06/30/2024			12/31/2023		
	Amounts in		Total	Amounts in		Total
	Amortization	Formation		Amortization	Formation	
Sector Financial Assets						
Current	9,450	77,391	86,841	70,613	139,351	209,964
Noncurrent	-	228,298	228,298	-	93,706	93,706
	9,450	305,689	315,139	70,613	233,057	303,670
Sector Financial Liabilities						
Current	823,878	564,756	1,388,634	868,827	231,195	1,100,022
Noncurrent	-	369,762	369,762	-	225,379	225,379
	823,878	934,518	1,758,396	868,827	456,574	1,325,401
Net balance of assets and liabilities	(814,428)	(628,829)	(1,443,257)	(798,214)	(223,517)	(1,021,731)

Financial sector assets and liabilities	Balances at 12/31/2023	Operating Revenue		Compensation ⁽¹⁾	PIS/COFINS credit	Receipts/payments		Balances at 06/30/2024
		Addition	Amortization			Rate tiers ⁽¹⁾	Others ^(3.1)	
Items of Parcel A								
Electricity purchased for resale	(461,319)	(270,446)	177,323	(7,868)	-	(2,347)	-	(564,657)
Transportation of electricity to national grid	306,389	103,499	(132,514)	5,007	-	-	-	282,381
Alternative Energy Sources Incentive Program - PROINFA	(19,504)	(10,862)	15,216	(447)	-	-	-	(15,597)
System service charges - ESS	54,824	132,843	97,948	5,999	-	(45,003)	-	246,611
Energy Development Account - CDE	64,892	57,268	(40,146)	1,564	-	-	-	83,578
Transportation of electric power - Itaipu	35,749	16,341	(11,624)	984	-	-	-	41,450
CCRBT Rate Tiers ⁽²⁾	-	(17)	-	-	-	-	-	(17)
Financial components								
Neutrality of Parcel A	(166,512)	(140,236)	67,691	(12,869)	-	-	-	(251,926)
Electricity overcontracting	267,414	(13,514)	(195,065)	3,049	-	(5,281)	-	56,603
Rate Returns ⁽¹⁾	(272,841)	(105,281)	64,742	(12,068)	-	-	-	(325,448)
CUSD	3,292	6,539	(2,224)	74	-	-	-	7,681
Submarket exposure	(1,469)	(1,774)	626	(101)	-	-	-	(2,718)
Financial guarantees	6,977	3,883	(3,105)	238	-	-	-	7,993
Recoverable balance	18,473	6,542	(19,738)	121	-	-	-	5,398
Deferral of Hydrological Risk ⁽³⁾	4,817	28,900	-	868	-	-	-	34,585
Other financial items ⁽³⁾	(862,913)	(488,316)	862,699	(15,097)	(540,605)	-	(4,942)	(1,049,174)
Net balance of assets and liabilities	(1,021,731)	(674,631)	881,829	(30,546)	(540,605)	(52,631)	(4,942)	(1,443,257)

Financial sector assets and liabilities	Balances at 12/31/2022	Operating Revenue		Compensation ⁽¹⁾	PIS/COFINS credit	Receipts/payments		Balances at 12/31/2023
		Addition	Amortization			Rate tiers ⁽¹⁾	Others ^(3.1)	
Items of Parcel A								
Electricity purchased for resale	(325,354)	(427,425)	330,753	(29,986)	-	(9,307)	-	(461,319)
Transportation of electricity to national grid	276,711	238,481	(234,673)	25,870	-	-	-	306,389
Alternative Energy Sources Incentive Program - PROINFA	48,486	(33,096)	(33,363)	(1,531)	-	-	-	(19,504)
System service charges - ESS	(230,645)	278,846	82,027	1,565	-	(76,969)	-	54,824
Energy Development Account - CDE	233,417	27,606	(202,979)	6,848	-	-	-	64,892
Transportation of electric power - Itaipu	13,881	31,464	(11,984)	2,388	-	-	-	35,749
CCRBT Rate Tiers ⁽²⁾	(1,450)	1,450	-	-	-	-	-	-
Financial components								
Neutrality of Parcel A	5,376	(209,353)	41,774	(4,309)	-	-	-	(166,512)
Electricity overcontracting	501,279	64,226	(298,553)	33,119	-	(32,657)	-	267,414

Financial sector assets and liabilities	Balances at 12/31/2022	Operating Revenue		Compensation ⁽¹⁾	PIS/COFINS credit	Receipts/payments		Balances at 12/31/2023
		Addition	Amortization			Rate tiers ⁽¹⁾	Others ^(3,1)	
Rate Returns ⁽¹⁾	(494,916)	102,193	147,169	(27,287)	-	-	-	(272,841)
CUSD	(265)	4,247	(789)	99	-	-	-	3,292
Submarket exposure	7,106	(1,201)	(7,253)	(121)	-	-	-	(1,469)
Financial guarantees	6,017	5,660	(5,151)	451	-	-	-	6,977
Recoverable balance	38,209	33,764	(53,432)	(68)	-	-	-	18,473
Deferral of Hydrological Risk ⁽²⁾	-	4,817	-	-	-	-	-	4,817
Other financial items ⁽³⁾	(361,496)	(1,343,220)	2,046,246	(2,843)	(1,309,638)	-	108,038	(862,913)
Net balance of assets and liabilities	(283,644)	(1,221,541)	1,799,792	4,195	(1,309,638)	(118,933)	108,038	(1,021,731)

- (1) Rate returns - denotes revenue from surplus demand and surplus reactive energy revenue measured monthly by applying the variance of the SELIC rate. For the electricity distribution subsidiaries that have already signed the new amendment to the Concession Agreement, these amounts will be recognized and amortized in the next rate reviewing process of the electricity distribution subsidiary (EAC, EMR, ETO, ESS, and ERO). For the electricity distribution subsidiaries that still operate under the previous rules of the Concession Agreement, these amounts are accumulated during the Rate-Setting Review (EMS, EMT, EPB and ESE).
- (2) CCBRT Rate Tiers - **from January 2015 energy bills started using the Rate Tier System, which aims to balance the distribution companies'** exposure to short-term costs in energy generation. ANEEL triggers the use of rate tiers monthly in a technical notification, and the proceeds resulting from applying the rate tier can be fully or partly reverted to CCBRT, as per the monthly notice disclosed by ANEEL.

The amounts received or passed through by subsidiaries on Rate Tiers in the period ended June 30, 2024, Centralizing Account of Rate Tier Funds - CCBRT, are shown below:

Company	06/30/2024		12/31/2023	
	Received	Passed through	Received	Passed through
EMR	2,139	-	13,842	(3)
ESE	3,737	-	6,880	-
EBO	-	-	380	-
EPB	7,382	-	13,571	-
EMT	12,482	-	24,682	-
EMS	7,349	-	12,758	-
ESS	4,996	-	9,276	-
ETO	3,472	-	7,076	-
ERO	5,839	-	12,384	-
EAC	5,235	-	18,087	-
Total	52,631	-	118,936	(3)

- (3) Other financial items - comprises other financial items considered nonrecurrent and specific to the electricity distribution companies, such as offsetting PIS/COFINS credits, postponement of electricity rate readjustments and the Water Stress Account loan, among others.

Spread of the Water Stress Account - REN 1.008/2022 - In the 2024 rate-setting process for the EMT, EMS and ESE distribution companies, the financial recognition of the Spread of the Water Stress Account occurred. Article 12 of Normative Resolution No. 1.008/2022-ANEEL addresses the reimbursement to consumers for ancillary costs in credit operations related to the Water Stress Account by electricity distributors. Recognition for the subsidiary EAC occurred in the 2023 rate-setting process.

Company	REN 1.008/2022
EMT	45,409
EMS	13,243
ESE	6,020
EAC	5,364
Total	70,036

PIS and COFINS Credits: as per Law 14.385/2022, which regulated the returning of amounts related to the removal of ICMS from the PIS/COFINS base, Aneel recognized in the rate-setting processes the amounts to be reverted to consumers, which are being recognized monthly on the basis of 1/12 in profit and loss for the period. See below the amounts recognized in the latest rate-setting review of each subsidiary:

Company	Amounts recognized in the rate-setting processes	
	06/30/2024	12/31/2023
EMT	266,970	308,165
EMS	104,623	210,586
ETO	-	119,535
ESS	-	112,001
EMR	97,144	44,360
EPB	-	152,158
ESE	71,868	82,520
ERO	-	13,346
EAC	-	2,139
Total	540,605	1,044,810

Deferral of Hydrological Risk - ERO - On December 11, 2023, through Letter ENERGISARO/VPRE ANEEL/No. 055/2023, ERO presented a

deferral proposal in the amount of R\$ 57,800, which is being recognized monthly as 1/12 in net income for the period, allocated as a financial component of part A, with the intention of contributing to the mitigation of rate impacts this year, to be reversed in the subsequent rate-setting process and restated by SELIC. This financial factor will be **embedded in the DisCo's next rate-setting process**.

Water Stress Tier Pass-through - in the 2021 rate-setting process, the negative financial item called 'Water Stress Tier' was considered, whose purpose was not to pass through, to the rates defined in that process, the deficit accumulated by the distribution companies in the Tier Account. In the 2023 rate-setting process, the financial issue in question was reversed, given that the calculation of the CVA is carrying out the netting between: 1) the total collection associated with the Water Stress Tier and; 2) the accumulated deficits up to the 2021 rate-setting process added to the costs incurred by the distribution company after the 2021 rate-setting process, as described in Resolution 3 issued August 31, 2021, with the inclusion of the specific level of the Water Stress Tier.

Company	
EMT	252,178
EMS	64,068
ESE	73,613
Total	<u>389,859</u>

(3.1) Receipts/payments

Reversal of the Effect of Decree no. 10.665/2021 and DSP 417/2022 - Reversal Bonus Itaipu - the Financial Replenishment to the Itaipu trading account refers to the reversal of the negative deferral used in the 2021 rate-setting process, associated with the transfer made by the Itaipu trading account as per Decree 10.665/2021. This financial item was calculated as provided for in NT 247/2021. These amounts were recognized in the rate-setting processes of the DisCos' EMS, EMT, ESS and EMR. This amount paid by the DisCos' consumers that will replenish the Itaipu Trading Account are as follows:

Company	06/30/2024		12/31/2023	
	Ratified amount	Amounts paid	Ratified amount	Amounts paid
EMT	208,503	100,356	199,814	129,063
EMS	-	15,498	46,509	30,995
ESS	-	8,503	16,683	7,085
EMR	27,719	-	-	-
Total	<u>124,357</u>	<u>124,357</u>	<u>167,143</u>	<u>167,143</u>

Funds from the Energy Development Account - CDE: funds contributed by Eletrobrás or its subsidiaries pursuant to CNPE Resolution 15, of 2021, to be passed through to electricity distribution concession operators and licensees to the current accounts linked to the pass-through of the Rate Subsidy of the Energy Development Account - CDE. The amounts approved by Aneel for the subsidiaries are presented below:

Company	Received Amounts	
	06/30/2024	12/31/2023
EMT	33,489	15,219
EMS	19,472	9,088
ESS	14,363	6,807
ETO	9,301	4,335
EMR	6,523	2,473
EBO	-	1,101
EPB	18,498	7,506
ESSE	10,487	4,445
ERO	13,534	6,064
EAC	3,632	2,067
Total	<u>129,299</u>	<u>59,105</u>

10. Other receivables

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
CCC Credits subsidy:	-	-	-	-
Subrogation of CCC ⁽¹⁾	-	-	66,609	73,860
CCC total generation cost - Law 12.111/2009 ⁽²⁾	-	-	51,211	53,156
CCC Credits - ICMS diesel oil receivable ⁽³⁾	-	-	55,817	55,817
Subtotal	-	-	173,637	182,833
Low-income Subsidy ⁽⁴⁾	-	-	108,851	114,296
CDE subsidy - rate discount ⁽⁵⁾	-	-	267,900	149,269
Bonus - Reimbursement from the CDE Fund ⁽⁶⁾	-	-	2,729	2,729
Service orders in progress - PEE and R&D	-	-	276,396	287,513
Other orders in progress	67	3,601	52,437	61,591
Expenses to be reimbursed - ODR	-	-	1,386	1,386
Advances to suppliers	197	276	37,089	36,674
Advances to employees	190	643	29,786	28,251
Other credits receivable -CELPA ⁽⁷⁾	-	-	62,229	59,608
Low-income standard	-	-	3,259	3,259
Prepaid expenses	1,081	1,641	110,403	128,850
Third-party credits receivable - sale of rights and assets ⁽⁸⁾	71	10	137,823	123,978
Reinvestment deposit - tax incentives ⁽⁹⁾	-	-	136,405	90,743
INERGUS Funds ⁽¹⁰⁾	-	-	28,330	23,539
Credit receivables assigned to FIDC ⁽¹¹⁾	200,000	200,000	236,833	230,328
Employer funding of pension plans ⁽¹²⁾	-	-	19,259	23,011
Other credits receivable ⁽¹³⁾	16,716	7,220	174,614	223,240
Total	218,322	213,391	1,859,366	1,771,098
Current	15,094	10,343	1,332,995	1,225,250
Noncurrent	203,228	203,048	526,371	545,848

⁽¹⁾ Subrogation to CCC - 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	
						06/30/2024	12/31/2023
Sapezal / Comodoro Transmission System	in service	36,225	32,254	48,080	19,300	3,474	8,009
Paranorte Transmission System	in service	6,697	4,915	3,870	1,084	2,129	2,343
Guariba Transmission System	in service	110,006	57,795	14,658	17,869	61,006	63,508
Total		152,928	94,964	66,608	38,253	66,609	73,860
Current						11,755	17,704
Noncurrent						54,854	56,156

⁽²⁾ CCC total generation cost - Law 12.111/2009 - the reimbursement rights corresponding to the energy acquisition costs in Islanded Systems and Bilateral Contracts, which are paid for by the CDE-CCC Fund, managed by Electricity Trading Chamber- CCEE, which once approved are passed through to subsidiaries and used to settle corresponding amounts owed to the suppliers involved in the process. See the changes occurring in the period/year:

CDE and CCC Fund	EMT	ERO	EAC	Total
Balances at 12/31/2022 - current	6,457	4,220	50,853	61,530
Provision	13,396	35,802	420,074	469,272
Receipt	(16,735)	(35,653)	(425,258)	(477,646)
Balances at 12/31/2023 - current	3,118	4,369	45,669	53,156
Provision	12,662	23,560	199,864	236,086
Receipt	(10,666)	(22,689)	(204,676)	(238,031)
Balances at 06/30/2024 - current	5,114	5,240	40,857	51,211

⁽³⁾ CCC Credits - Diesel oil ICMS receivable - 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.

⁽⁴⁾ 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 May and June 2024, with estimated receipts for the next quarter, following Aneel's revision. As per historic data, Management does not expect to record any realization losses.

See the changes occurring in the period/year:

Low-income subsidy	EMR	ESE	EPB	EMT	ETO	EMS	ESS	ERO	EAC	Total
Balances at 12/31/2022 - current	6,669	12,677	25,940	14,983	10,688	15,002	5,110	5,274	3,967	100,310
Subsidies	41,773	77,859	164,912	96,532	64,912	96,607	34,278	39,995	29,403	646,271
Reimbursements	(41,510)	(71,667)	(162,335)	(95,631)	(65,159)	(95,509)	(33,481)	(38,690)	(28,303)	(632,285)
Balances at 12/31/2023 - current	6,932	18,869	28,517	15,884	10,441	16,100	5,907	6,579	5,067	114,296
Subsidies	20,375	39,097	87,926	46,219	29,932	49,013	17,165	21,447	17,511	328,685
Reimbursements	(20,540)	(45,095)	(87,587)	(46,837)	(30,417)	(48,795)	(17,466)	(20,748)	(16,645)	(334,130)
Balances at 06/30/2024 - current	6,767	12,871	28,856	15,266	9,956	16,318	5,606	7,278	5,933	108,851

⁽⁵⁾ CDE Subsidy - denote CDE (Energy Development Account) subsidies to cover the discounts applied to the rates for users of the public electricity distribution service, such as: Incentivized Load Source; Incentivized Generation Source; Water, Sewage, and Sanitation; Rural; Irrigator/Aquaculturist; and Electricity Compensation System - SCEE. 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 (1/12) ratified during the rate-setting review cycles. The balances denote subsidies incurred, less payments received. Differences are included in the annual calculations.

See the changes occurring in the period/year:

CDE Subsidiary	EMR	ESE	EPB	EMT	ETO	EMS	ESS	ERO	EAC	Total
Balances at 12/31/2022 - current	4,740	10,348	11,409	76,615	10,499	32,972	6,499	6,101	(251)	158,932
Subsidies	66,449	58,815	100,261	404,196	90,843	181,595	105,442	56,472	11,237	1,075,310
Reimbursements	(67,189)	(52,044)	(94,599)	(437,682)	(91,384)	(185,487)	(99,806)	(48,807)	(7,975)	(1,084,973)
Balances at 12/31/2023 - current	4,000	17,119	17,071	43,129	9,958	29,080	12,135	13,766	3,011	149,269
Subsidies	39,215	32,440	53,852	257,069	56,456	155,588	73,391	46,214	10,072	724,297
Reimbursements	(36,139)	(36,429)	(56,532)	(231,759)	(46,591)	(108,127)	(53,777)	(30,599)	(5,713)	(605,666)
Balances at 06/30/2024 - current	7,076	13,130	14,391	68,439	19,823	76,541	31,749	29,381	7,370	267,900

⁽⁶⁾ Bonus - Reimbursement from the CDE Fund:

	EMR	ESE	EPB	EMT	ETO	EMS	ESS	ERO	EAC	Total
Balances at 12/31/2022 - current	179	79	235	786	242	410	266	445	91	2,733
Bonus - reimbursement from the CDE Fund	-	-	-	-	-	-	(23)	-	19	(4)
Balances at 12/31/2023 - current	179	79	235	786	242	410	243	445	110	2,729
Bonus - reimbursement from the CDE Fund	-	-	-	-	-	-	-	-	-	-
Balances at 06/30/2024 - current	179	79	235	786	242	410	243	445	110	2,729

⁽⁷⁾ Other credits receivable from Centrais Elétricas do Pará - CELPA are amounts net of AVP that Rede Energia and the indirect subsidiaries EMT, ETO, EMS and ESS have receivable from Centrais Elétricas do Pará S/A - CELPA under related-party transactions, up to the date of sale to Equatorial Energia S/A on September 25, 2012. **The subsidiaries' balance receivable will be restated monthly at a capitalized interest rate of 6% per annum.** The principal will be received in semi-annual amortizations under the following conditions: (i) March 2027 to September 2030, amortization of 5% p.a., (ii) March 2031 to September 2033, amortization of 10% p.a. and (iii) the remaining balance of 50% will be realized in September 2034. The interest has been received semi-annually since September 2019.

⁽⁸⁾ Third-party accounts receivable - denotes third-party credits for mutual use of a pole and sale of scrap.

⁽⁹⁾ 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.

⁽¹⁰⁾ INERGUS advance- **denotes funds advanced by the subsidiary ESE to Instituto Energipe de Seguridade Social ("INERGUS") to guarantee the liquidity and financial flow from the BD-1 - INERGUS Plan (Defined-Benefit).** The amounts transferred to the Plan comprise an advance for covering part of the technical deficit.

⁽¹¹⁾ Denotes credits assigned to the FIDC, as disclosed in note 3, the consolidated amount recorded is net of expected losses.

⁽¹²⁾ EnergisaPrev - Fundação Energisa de Previdência - Fundo Previdenciário Patronal - consists of the portion of employer contributions not received by participants opting to redeem the plan, in pension plans that have some form of restriction on this redemption of employer contributions. Its balance also includes funds from Plan migration processes. **The Employer Fund is being used to offset the sponsor's contributions.** The remaining balance is R\$ 19,259 as of June 30, 2024 (R\$ 23,011 as of December 31, 2023).

11. Related-party transactions

The Company is directly controlled by Gipar S/A (27.72% of the total capital), which in turn is controlled by Nova Gipar (100% of the total capital). The latter is controlled by Itacatu S/A (66.51% of the total capital) and by Multisetor S/A (33.79% 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 (72.64% of the voting stock).

The related-party balances are as follows:

Parent company	06/30/2024		12/31/2023	
	Assets	Liabilities	Assets	Liabilities
Clients, consumers, concession and Other operators - specialized services	70,232	-	85,658	-
Sharing	8,601	-	-	(1,688)
Other receivables - other - Endorsement commission	379	-	1,671	-
Money market and secured funds - Debentures	5,028,157	-	3,727,147	-
Debentures ⁽¹⁾	-	(1,103,651)	-	(1,171,971)
Loans:				
. CTCE ⁽²⁾	5,938	-	5,654	-
. CTCE ⁽³⁾	73,628	-	67,476	-
. REDE ⁽³⁾ and ⁽⁴⁾	153,366	-	139,894	-
. ECOM ⁽²⁾	51,488	-	48,643	-
. DENERGE ⁽²⁾	59,668	-	374,304	-
. VOLTZ ⁽²⁾	-	-	35,936	-
. ETE ⁽²⁾ and ⁽⁵⁾	5,143	-	4,898	-
. REDE POWER ⁽²⁾	65,448	-	375,631	-
Total - noncurrent	414,679	-	1,052,436	-
Investments - Funds allocated to future capital increase ⁽⁵⁾ :				
. EGCS-CO	-	-	60	-
. SOBR	588	-	398	-
. EGCE-BE	9	-	30	-
. EGCE-MA	1	-	32	-
. EGCE-AL	2	-	31	-
. EGCE-UM	8	-	29	-
. ETE	343,515	-	738,218	-
. ESEA	1,589	-	3,666	-
. VOLTZ	35,705	-	18,495	-
. EGCS-RP1	-	-	84,330	-
. EGCS-RP2	-	-	82,475	-
. EAC	122,730	-	295,200	-
. ERO	228,700	-	353,777	-
. ESOL	6,480	-	34,742	-
. EBG	10	-	60,048	-
. EDG	-	-	2,421	-
	739,337	-	1,673,952	-
Total	6,261,385	(1,103,651)	6,539,176	(1,171,971)

(1) These are debentures issued by the Company, as per note 20, acquired by an exclusive fund whose sole quota holder is the subsidiary EPM. Therefore, for the consolidated interim financial information, such transactions are eliminated following the concepts established by CPC 36 - Consolidated Statements.

(2) Loans - Loans have a term of 24 months, which can be extended for equal and successive periods. Related-party loans are charged interest at the average borrowing rate, which in the period was an average of the CDI rate + 0.8942 p.a. (CDI + 1.0324 p.a. as of December 31, 2023), except for ECOM, which incurs interest of CDI + 2.65 p.a.

Contract conditions:

Subsidiaries	Rate	Maturity
CTCE	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	09/12/2024
ETE	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/30/2024
VOLTZ	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/01/2025
REDE POWER	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	12/19/2025
DENERGE	Weighted average of interest on loans taken out by Group companies + variance of the CDI rate	05/01/2026
ECOM	CDI interest + 2.65 p.a.	06/25/2026

(3) Acquisition of credits assigned under the judicial reorganization process of the indirect subsidiaries.

(4) 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;

(5) The funds intended for future capital increase are not remunerated and are recorded under investments. In April 2024 the subsidiaries' capital increases were fully paid by the parent company Energisa S/A, by capitalizing credit balances resulting from the future capital increase advances, as follows:

✓ On April 24, 2024, the Board of Directors of the subsidiary EAC approved the share capital increase of R\$ 295,200, through the issuance of 267,236,032 new shares for each existing share, totaling 266,193,083 new common shares at the issuance price of R\$ 1.104641457 per share, with the amount of R\$ 2,952 of the Total Issuance Price used to increase the subsidiary's share capital, raising the share capital to R\$ 871,361, and the surplus of R\$ 292,248 will be allocated to the capital reserve.

✓ On April 24, 2024, the Board of Directors of the subsidiary ERO approved the share capital increase of R\$ 353,777, through the issuance of 2,270,746 new common registered shares with no par value at the issuance price of R\$ 155.7977 per share, with R\$ 3,538 of the Total Issuance Price used to increase the subsidiary's share capital, raising the share capital to R\$ 3,472,238, and the surplus of R\$ 350,239 will be allocated to the capital reserve

✓ The Annual and Extraordinary General meeting held April 25, 2024 approved the capital increase of the subsidiary ETE in the amount of R\$ 738,218 via the issuance of 738,217,644 new registered common shares with no par value at the amount of R\$ 1.00 (one Real) per share; resulting in the subsidiary's share capital rising to R\$ 1,792,197. The new registered common shares with no par value have been on this date fully subscribed and paid in by the shareholder Energisa S/A as follow by capitalizing the total funds in the Advance for Future Capital Increase (AFAC) account made by the subscribing shareholder by December 31, 2023.

✓ The Annual and Extraordinary General meeting held April 25, 2024 approved the capital increase of the subsidiary ESOL in the amount of R\$ 34,742 via the issuance of 34,742,451 new registered common shares with no par value at the amount of R\$ 1.00 (one Real) per share; resulting in the subsidiary's share capital rising to R\$ 162,561. The new registered common shares with no par value have been on this date fully subscribed and paid in by the shareholder Energisa S/A as follow by capitalizing the total funds in the Advance for Future Capital Increase (AFAC) account made by the subscribing shareholder by December 31, 2023.

✓ The Annual and Extraordinary General meeting held April 26, 2024 approved the capital increase of the subsidiary VOLTZ in the amount of R\$ 18,495 via the issuance of 18,495,000 new registered common shares with no par value at the amount of R\$ 1.00 (one Real) per share; resulting in the subsidiary's share capital rising to R\$ 174,662. The new registered common shares with no par value have been on this date fully subscribed and paid in by the shareholder Energisa S/A as follow by capitalizing the total funds in the Advance for Future Capital Increase (AFAC) account made by the subscribing shareholder by December 31, 2023.

✓ The Annual and Extraordinary General meeting held April 24, 2024 approved the capital increase of the subsidiary BIOGAS in the amount of R\$ 60,048 via the issuance of 60,048,064 new registered common shares with no par value at the amount of R\$ 1.00 (one Real) per share; resulting in the subsidiary's share capital rising to R\$ 60,049. The new registered common shares with no par value have been on this date fully subscribed and paid in by the shareholder Energisa S/A as follow by capitalizing the total funds in the Advance for Future Capital Increase (AFAC) account made by the subscribing shareholder by December 31, 2023.

✓ The Annual and Extraordinary General meeting held April 26, 2024 approved the capital increase of the subsidiary EGCS-RP I in the amount

of R\$ 84,330 via the issuance of 84,330,000 new registered common shares with no par value at the amount of R\$ 1.00 (one Real) per share; resulting in the subsidiary's share capital rising to R\$ 160,482. The new registered common shares with no par value have been on this date fully subscribed and paid in by the shareholder Energisa S/A as follow by capitalizing the total funds in the Advance for Future Capital Increase (AFAC) account made by the subscribing shareholder by December 31, 2023.

✓ The Annual and Extraordinary General meeting held April 26, 2024 approved the capital increase of the subsidiary EGCS-RP II in the amount of R\$ 82,475 via the issuance of 82,475,000 new registered common shares with no par value at the amount of R\$ 1.00 (one Real) per share; resulting in the subsidiary's share capital rising to R\$ 134,336. The new registered common shares with no par value have been on this date fully subscribed and paid in by the shareholder Energisa S/A as follow by capitalizing the total funds in the Advance for Future Capital Increase (AFAC) account made by the subscribing shareholder by December 31, 2023.

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

Direct and indirect subsidiaries	Administrative services provided ⁽¹⁾	Sharing ⁽²⁾	Restatement of loans/commission endorsement and security yield (Finance income (cost)) ⁽³⁾	Operation with FIDC - Revenue ⁽⁴⁾	Balance receivable (Receivables, consumers, concession operators and other)	Balance receivable Endorsement commission and debentures ^(6 and 7)
. EMR	11,715	1,969	17,063	14	4,048	307,291
. EPB	24,396	4,054	26,043	-	10,905	335,719
. ESE	13,437	3,100	19,451	-	5,283	329,875
. ESOL	1,734	-	-	-	602	-
. EMT	45,250	18,587	17,906	-	17,611	408,463
. EMS	23,221	7,006	19,074	-	11,266	497,542
. ETO	16,308	8,209	27,736	-	7,428	817,642
. ESS	17,533	3,769	10,302	-	6,390	179,090
. ESOLC	1,090	-	-	-	347	-
. CTCE	-	-	6,461	-	-	-
. MULTI	1,219	-	-	-	410	-
. EPLAN	16	-	-	-	10	-
. ESEA	21	-	-	-	7	-
. ECOM	1,829	3	3,185	-	834	-
. EGUM	21	-	-	-	8	-
. REDE	-	-	13,472	-	-	-
. ERO	18,555	6,513	74,972	-	7,274	1,572,576
. EAC	8,545	2,397	23,126	-	3,099	436,865
. EPA I	237	204	-	-	108	-
. EGO I	141	157	-	-	79	-
. EPA II	187	177	-	-	89	-
. ETT	456	351	-	-	198	-
. DINAMICA	-	-	-	-	2	-
. DENERGE	-	-	17,803	-	-	-
. ALSOL	4,501	-	-	-	2,050	-
. VOLTZ ⁽⁵⁾	(1,317)	-	1,007	-	(1,284)	-
. EAM	307	147	2,802	-	129	48,925
. ETT II	33	-	-	-	9	-
. ETE	-	-	5,827	-	-	94,548
. EPT	147	21	-	-	55	-
. LMTE	1,035	449	-	-	530	-
. LXTE	1,089	513	-	-	563	-
. LTTE	607	676	-	-	470	-
. REDE POWER	-	-	12,049	-	-	-
. EPM ⁽⁶⁾	-	-	(65,865)	-	-	(1,103,651)
. EGCS-RP1	-	58	-	-	8	-
. EGCS-RP2	-	52	-	-	7	-
. ESGAS	2,878	209	-	-	1,647	-
. AGRIC	4	-	-	-	4	-
06/30/2024	195,195	58,621	232,414	14	80,186	3,924,885
12/31/2023	-	-	-	-	85,578	2,556,847
06/30/2023	182,421	32,564	292,909	-	-	-

⁽¹⁾ 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 May 31, 2022 for a term of 60 months and can be renewed subject to contractual amendment.

Software licensing and IT services - software licensing and IT services agreement 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;

- (2) 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;
- (3) This denotes the interest costs on loans entered into with the subsidiaries for the period ended June 30, 2024, comprising the respective balances of each loan.
- (4) Investment Fund - FIDC - denotes the amount received from the investment fund as a result of the credits assignment.
- (5) The subsidiary provided factoring services to the suppliers providing services to the Energisa Group companies.
In the period ended June 30, 2024, the balance of services provided was R\$ 1,688 (R\$ 1,307 as of December 31, 2023), and the balance of services contracted was R\$ 371 (R\$ 586 as of December 31, 2023). The balance receivable was R\$ 1,408 (R\$ 1,161 as of December 31, 2023) and the balance payable was R\$ 124 (R\$ 91 as of December 31, 2023).
- (6) The Company carried out its 18th debentures issuance in local currency, which were entirely acquired by EPM with maturities and conditions as per note 20. The restated balance is R\$ 1,103,651 as of June 30, 2024 (R\$ 1,171,971 as of December 31, 2023), and
- (7) The Company acquired all of the debentures issued by the subsidiaries, as follows:

Company / Operation	Emissions	Yields	Maturity	Total	
				06/30/2024	12/31/2023
EMT					
Debentures 6 th Issuance Series 2	06/15/2017	IPCA+ 5.66% p.a.	Jun/24	-	105,646
Debentures 7 th Issuance Series 2	10/15/2017	IPCA+ 4.71% p.a.	Oct/24	2,891	2,746
Debentures 7 th Issuance Series 3	10/15/2017	IPCA+ 5.11% p.a.	Oct/27	5,394	5,114
Debentures 16 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	21,707	20,873
Debentures 16 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	135,874	130,593
Debentures 19 th Issuance Series 1	04/15/2024	IPCA+ 6.45% p.a.	Apr/31	108,911	-
Debentures 19 th Issuance Series 2	04/15/2024	IPCA+ 6.11% p.a.	Apr/39	133,686	-
Total EMT				408,463	264,972
EMS					
Debentures 9 th Issuance Series 2	10/15/2017	IPCA+ 4.71% p.a.	Oct/24	2,951	2,802
Debentures 9 th Issuance Series 3	10/15/2017	IPCA+ 5.11% p.a.	Oct/27	5,506	5,221
Debentures 15 th Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	11,117	10,797
Debentures 15 th Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	85,988	83,516
Debentures 20 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	28,932	27,867
Debentures 20 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	181,100	174,352
Debentures 22 nd Issuance Series 1	04/15/2024	IPCA+ 6.16% p.a.	Apr/31	81,684	-
Debentures 22 nd Issuance Series 2	04/15/2024	IPCA+ 6.40% p.a.	Apr/39	100,264	-
Total EMS				497,542	304,555
ETO					
Debentures 2 nd Issuance Series 2	06/15/2017	IPCA+ 5.66% p.a.	Jun/24	-	51,312
Debentures 3 rd Issuance Series 2	10/15/2017	IPCA+ 4.71% p.a.	Oct/24	2,611	2,480
Debentures 3 rd Issuance Series 3	10/15/2017	IPCA+ 5.11% p.a.	Oct/27	4,873	4,621
Debentures 6 th Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	8,904	8,648
Debentures 6 th Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	68,780	66,802
Debentures 7 th Issuance	10/15/2021	IPCA+ 6.09% p.a.	Oct/31	96,351	93,611
Debentures 8 th Issuance Series 1	04/15/2022	IPCA+ 6.16% p.a.	Apr/29	61,462	59,715
Debentures 8 th Issuance Series 2	04/15/2022	IPCA+ 6.28% p.a.	Apr/32	37,877	36,800
Debentures 10 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	11,284	10,868
Debentures 10 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	70,629	67,997
Debentures 11 th Issuance Series 1	04/15/2024	IPCA+ 6.16% p.a.	Sep/33	204,210	-
Debentures 11 th Issuance Series 2	04/15/2024	IPCA+ 6.40% p.a.	Apr/39	250,661	-
Total ETO				817,642	402,854
ESS					
Debentures 1 st Issuance Series 2	06/15/2017	IPCA+ 5.66% p.a.	Jun/24	-	55,533
Debentures 3 rd Issuance Series 2	10/15/2017	IPCA+ 4.71% p.a.	Oct/24	2,352	2,234
Debentures 3 rd Issuance Series 3	10/15/2017	IPCA+ 5.11% p.a.	Oct/27	4,391	4,163
Debentures 6 th Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	8,904	8,648
Debentures 6 th Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	68,780	66,802

Company / Operation	Emissions	Yields	Maturity	Total	
				06/30/2024	12/31/2023
Debentures 10 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	6,077	5,844
Debentures 10 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	38,045	36,567
Debentures 11 th Issuance Series 1	04/15/2024	IPCA+ 6.16% p.a.	Apr/31	22,690	-
Debentures 12 th Issuance Series 2	04/15/2024	IPCA+ 6.40% p.a.	Apr/39	27,851	-
Total ESS				179,090	179,791
EPB					
Debentures 2 nd Issuance Series 2	06/15/2017	IPCA+ 5.66% p.a.	Jun/24	-	19,576
Debentures 3 rd Issuance Series 2	10/15/2017	107,75% of CDI	Oct/24	5,952	3,030
Debentures 3 rd Issuance Series 3	10/15/2017	IPCA+ 4.49% p.a.	Oct/27	3,191	5,643
Debentures 5 th Issuance Series 1 (2)	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	2,226	2,162
Debentures 5 th Issuance Series 2 (2)	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	17,195	16,701
Debentures 9 th Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	10,379	10,081
Debentures 9 th Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	80,252	77,944
Debentures 10 th Issuance	10/15/2021	IPCA+ 6.09% p.a.	Oct/31	64,196	62,370
Debentures 12 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	20,984	20,177
Debentures 12 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	131,344	126,240
Total EPB				335,719	343,924
ESE					
Debentures 4 th Issuance Series 2	06/15/2017	IPCA+ 5.66% p.a.	Jun/24	-	12,041
Debentures 5 th Issuance Series 2	10/15/2017	IPCA+ 4.71% p.a.	Oct/24	1,954	1,857
Debentures 5 th Issuance Series 3	10/15/2017	IPCA+ 5.11% p.a.	Oct/27	3,646	3,457
Debentures 9 th Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	4,452	4,324
Debentures 9 th Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	34,390	33,401
Debentures 10 th Issuance	10/15/2021	IPCA+ 6.09% p.a.	Oct/31	69,241	67,272
Debentures 12 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	13,019	12,540
Debentures 12 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	81,495	78,458
Debentures 13 th Issuance Series 1	04/15/2024	IPCA+ 6.16% p.a.	Apr/31	54,456	-
Debentures 13 th Issuance Series 2	04/15/2024	IPCA+ 6.40% p.a.	Apr/39	66,843	-
Total ESE				329,496	213,350
EMR					
Debentures 8 th Issuance Series 2	06/15/2017	IPCA+ 5.66% p.a.	Jun/24	-	10,828
Debentures 9 th Issuance Series 2	10/15/2017	IPCA+ 4.71% p.a.	Oct/24	997	947
Debentures 9 th Issuance Series 3	10/15/2017	IPCA+ 5.11% p.a.	Oct/27	1,860	1,764
Debentures 13 th Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	5,190	5,040
Debentures 13 th Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	40,126	38,972
Debentures 2 nd Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	1,475	1,433
Debentures 2 nd Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	11,472	11,142
Debentures 15 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	13,024	12,523
Debentures 15 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	81,524	78,356
Debentures 16 th Issuance Series 1	04/15/2024	IPCA+ 6.16% p.a.	Apr/31	68,070	-
Debentures 16 th Issuance Series 2	04/15/2024	IPCA+ 6.40% p.a.	Apr/39	83,553	-
Total EMR				307,291	161,005
ERO					
Debentures 2 nd issuance	04/14/2019	IPCA+ 4.62% p.a.	Apr/26	438,196	435,295
Debentures 3 rd Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	12,605	12,243
Debentures 3 rd Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	97,447	94,645
Debentures 6 th issuance	10/15/2021	IPCA+ 6.09% p.a.	Oct/31	109,041	105,940
Debentures 7 th Issuance Series 1	04/15/2022	IPCA+ 6.16% p.a.	Apr/29	279,996	272,033
Debentures 7 th Issuance Series 2	04/15/2022	IPCA+ 6.28% p.a.	Apr/32	172,551	167,644
Debentures 8 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	28,932	27,867
Debentures 8 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	181,100	174,352
Debentures 10 th Issuance Series 1	04/15/2024	IPCA+ 6.16% p.a.	Apr/31	113,450	-
Debentures 10 th Issuance Series 2	04/15/2024	IPCA+ 6.40% p.a.	Apr/39	139,258	-
Total ERO				1,572,576	1,290,019
EAC					
Debentures 1st Issuance	04/14/2019	IPCA+ 4.62% p.a.	Apr/26	235,952	234,389
Debentures 2 nd Issuance Series 1	10/11/2020	IPCA+ 4.23% p.a.	Oct/27	5,927	5,756
Debentures 2 nd Issuance Series 2	10/11/2020	IPCA+ 4.47% p.a.	Oct/30	45,862	44,543
Debentures 4 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	20,542	19,786

Company / Operation	Emissions	Yields	Maturity	Total	
				06/30/2024	12/31/2023
Debentures 4 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	128,582	123,790
Total EAC				436,865	428,264
EAM					
Debentures 1 st Issuance	10/15/2021	IPCA+ 6.09% p.a.	Oct/31	48,925	47,534
Total EAM				48,925	47,534
ETE					
Debentures 6 th Issuance Series 1	09/13/2023	IPCA+ 6.17% p.a.	Sep/30	13,024	12,523
Debentures 6 th Issuance Series 2	09/13/2023	IPCA+ 6.45% p.a.	Sep/33	81,524	78,356
Total ETE				94,548	90,879
				5,028,157	3,727,147

D&O compensation

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Annual compensation ⁽¹⁾	12,913	11,661	101,632	86,861
Compensation of the Board of Directors members	1,368	1,078	3,302	2,652
Executive Board compensation	1,099	1,243	16,974	15,229
Other benefits ⁽²⁾	1,012	1,746	8,516	13,080

⁽¹⁾ Denotes the overall limit on the annual compensation of directors and officers for 2024 which was approved at the EGM/AGM held April 30, 2024. The limit for FY 2023 was approved at the EGM/AGM held April 26, 2023.

⁽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 June 2024 was R\$ 114 and R\$ 1 for the parent company and R\$ 243 and R\$ 3 in the consolidated statement (R\$ 199 and R\$ 1 for the parent company and R\$ 221 and R\$ 6 in the consolidated statement as of June 30, 2023) respectively. The average compensation in the period ended June 30, 2024 was R\$ 22 at the parent company and R\$ 54 in the consolidated statement (R\$ 25 at the parent company and R\$ 46 in the consolidated statement as of June 30, 2023).

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

The Company and its subsidiaries offer their executives a plan (ILP). 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 (units) 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.

The Company and its subsidiaries currently have three stock (units) option programs in progress. (i) 5th Performance Shares Program, granted in May 2022, with a vesting period expected to end in May 2025; (iii) 6th Program, which is divided into two parts: the first part is Restricted Shares (Matching), starting in December 2023, and the second part is Performance Shares, starting in October 2023, both with the vesting period expected to end in May 2026 (iii) 7th Program, which is divided into four parts: with three part is Restricted Shares (Matching, Extraordinary and Leading Matching) and the second part is Performance Shares, starting in May 2024, both with the vesting period expected to end in May 2027.

The 5th Programs are linked to the performance conditions Relative Total Shareholder Return (TSR) and Free Cash Flow, which compose the Performance Factor and, depending on achievement by the end of the vesting period, can modify the outcome of the program.

The 6th and 7th Program is linked to the performance conditions Relative Total Shareholder Return (TSR) and Share Price Appreciation (ENGI11), by the end of the vesting period can modify the outcome of the program, depending

on achievement.

The 6th and 7th Restricted Shares Program is indexed to the fulfillment of purchasing a certain amount of ENGI11 units and, after the vesting period, if there has been no movement in the units by the participant, they will receive the transfer of the same number of units purchased (1:1), meaning for every 1 (one) unit acquired, the beneficiary will also receive 1 (one) unit, along with any additional units granted to eligible beneficiaries.

The fair value was determined using the following assumptions:

	Parent company								
	3 rd program	4 th program	5 th program	6 th program (Restricted Shares)	6 th program (Performance Shares)	7 th program (Restricted Shares)	7 th program (Performance Shares)	7 th Extraordinary Share Concession Program 2024	7 th Matching Shares Concession Program 2024 - Leaders
Calculation Method	Monte Carlo	Monte Carlo	Monte Carlo	Average closing share price over the last 60 days from 09/27/2023	Monte Carlo	Last Auction	Monte Carlo	Last auction	Last auction
Total share (units) options awarded	58,277	65,537	109,398	57,279	57,279	66,317	66,317	36,939	10,990
Stock options (units) expired	8,501	10,148	13,450	N/A	N/A	-	-	-	-
Date approved by the Board of Directors	02/10/2021	05/13/2021	05/12/2022	09/27/2023	09/27/2023	05/08/2024	05/08/2024	05/08/2024	05/08/2024
Vesting commencement date	12/21/2020	05/14/2021	05/13/2022	12/11/2023	10/30/2023	05/18/2024	05/09/2024	05/18/2024	06/01/2024
Vesting period	2 years and 5 months	3 years	3 years	2 years and 5 months	2 years and 5 months	3 years	3 years	3 years	3 years
Risk-free interest rate	5.26%	7.88%	12.55%	N/A	N/A	N/A	10.97%	N/A	N/A
Projected interbank deposits - DI	DI1F2023	DI1F2024	DI1F2025	N/A	-	N/A	DI1J2027	N/A	N/A
Volatility ⁽¹⁾	50.51%	35.09%	34.88%	N/A	N/A	N/A	27.28%	N/A	N/A
Fair value at grant date	R\$ 43.69	R\$ 37.19	R\$ 41.23	R\$ 51.75	R\$ 44.11	46.79	48.56	46.79	45.71
Movement	Settled	Settled	In operation	In operation	In operation	In operation	In operation	In operation	In operation

	Consolidated								
	3 rd program	4 th program	5 th program	6 th program (Restricted Shares)	6 th program (Performance Shares)	7 th program (Restricted Shares)	7 th program (Performance Shares)	7 th Extraordinary Share Concession Program 2024	7 th Matching Shares Concession Program 2024 - Leaders
Calculation Method	Monte Carlo	Monte Carlo	Monte Carlo	Average closing share price over the last 60 days from 09/27/2023	Monte Carlo	Last auction	Monte Carlo	Last auction	Last auction
Total share (units) options awarded	206,204	269,963	399,858	211,056	211,056	239,514	239,514	109,150	39,707
Stock options (units) expired	36,367	34,433	63,331	2,216	2,321	-	-	-	-
Date approved by the Board of Directors	02/10/2021	05/13/2021	05/12/2022	09/27/2023	09/27/2023	05/08/2024	05/08/2024	05/08/2024	05/08/2024
Vesting commencement date	12/21/2020	05/14/2021	05/13/2022	12/11/2023	10/30/2023	05/18/2024	05/09/2024	05/18/2024	06/01/2024
Vesting period	2 years and 5 months	3 years	3 years	2 years and 5 months	2 years and 5 months	3 years	3 years	3 years	3 years
Risk-free interest rate	5.26%	7.88%	12.55%	N/A	N/A	N/A	10.97%	N/A	N/A
Projected interbank deposits - DI	DI1F2023	DI1F2024	DI1F2025	N/A	-	N/A	DI1J2027	N/A	N/A
Volatility ⁽¹⁾	50.51%	35.09%	34.88%	N/A	N/A	N/A	27.28%	N/A	N/A
Fair value at grant date	R\$ 43.69	R\$ 37.19	R\$ 41.23	R\$ 51.75	R\$ 44.11	46.79	48.56	46.79	45.71
Movement	Settled	Settled	In operation	In operation	In operation	In operation	In operation	In operation	In operation

⁽¹⁾ 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 27, 2024 and June 01, 2023, the terms of settlement and acknowledgment of the 4th and 3rd Program of the Long-Term Incentive Plan were signed, where there was no transfer of ownership of Units as foreseen in the program, due to the failure to achieve the contracted Performance Factor.

There are no exercisable or expired options as of June 30, 2024 for programs in operation.

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 (units).

In the period ended June 30, 2024, R\$ 8,002 (R\$ 4,540 as of June 30, 2023) was credited to the Share Option Grant Plan in profit or loss for the period under operating costs and expenses - Variable compensation program (ILP), with R\$ 2,331 (R\$ 1,491 as of June 30, 2023) consolidated and R\$ 5,671 (R\$ 3,049 as of June 30, 2023) for the parent company and subsidiaries respectively. The amount recognized as a capital reserve in equity at the end of June 30, 2024 was R\$ 27,089 (R\$ 35,091 as of December 31, 2023).

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 statements amounting to R\$ 915,748 (R\$ 834,571 as of December 31, 2023) at the parent company and R\$ 4,187,666 (R\$ 3,826,300 as of December 31, 2023) consolidated as there are no prospects for receipt this period. 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 year, 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.

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Assets				
Tax loss carryforward	-	-	496,136	453,942
Negative calculation base of social contributions	-	-	179,968	164,564
Temporary differences				
Income tax	-	-	637,293	658,894
Social contribution on net income	-	-	229,426	237,202
Total - noncurrent assets	-	-	1,542,823	1,514,602

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Liabilities				
Temporary Differences:				
Income tax	(388,599)	(345,336)	(3,914,663)	(3,680,988)
Social contribution on net income	(139,895)	(124,322)	(1,409,278)	(1,325,156)
Total - noncurrent liabilities	(528,494)	(469,658)	(5,323,941)	(5,006,144)
Total net noncurrent (liabilities)	(528,494)	(469,658)	(3,781,118)	(3,491,542)

Temporary differences are as follows:

	Parent company			
	06/30/2024		12/31/2023	
	Calculation basis ⁽¹⁾	IRPJ + CSLL	Calculation basis ⁽¹⁾	IRPJ + CSLL
Assets/Liabilities				
Gain made on business combination	(818,693)	(278,356)	(818,693)	(278,356)
Financial instruments - Share purchase options	(542,969)	(184,609)	(406,125)	(138,083)
Gain/Loss on investments	(124,352)	(42,280)	(124,352)	(42,280)
Mark-to-market of debt securities	(52,286)	(17,777)	(12,440)	(4,230)
Other exclusions/additions	(16,094)	(5,472)	(19,732)	(6,709)
Total - noncurrent liabilities	(1,554,394)	(528,494)	(1,381,342)	(469,658)

⁽¹⁾ calculation base less the tax limit of 30%.

	Consolidated			
	06/30/2024		12/31/2023	
	Calculation Base ⁽¹⁾	IRPJ + CSLL	Calculation Base ⁽¹⁾	IRPJ + CSLL
Assets/Liabilities				
Tax loss carryforward	1,984,542	496,136	1,815,766	453,942
Negative calculation base of social contributions	1,999,641	179,968	1,828,489	164,564
Allowance for doubtful accounts - (PPECLD)	1,033,412	351,360	930,004	316,201
Provisions for civil, labor, tax and regulatory risks	581,276	197,634	580,360	197,322
Provision for actuarial adjustment	543,936	184,938	526,154	178,892
Provisions for attorneys' fees and other	202,262	68,769	243,315	82,727
Tax credits - goodwill ⁽¹⁾	130,218	44,274	142,272	48,372
Intangible assets - surplus value ⁽²⁾	(5,793,620)	(1,969,831)	(5,917,509)	(2,011,953)
Portion of VNR - concession financial asset and restatement ⁽³⁾	(3,097,118)	(1,053,020)	(2,811,625)	(955,953)
Adjustments to present value ⁽⁴⁾	(2,036,992)	(692,577)	(2,028,939)	(689,839)
Public service concession - contract asset	(1,488,307)	(506,024)	(1,295,198)	(440,367)
Gain/loss made on business combination ⁽¹⁾	(1,007,100)	(342,414)	(1,007,100)	(342,414)
Mark-to-market - derivatives	(834,618)	(283,770)	(623,367)	(211,944)
Financial instruments - Share purchase options	(542,969)	(184,609)	(406,125)	(138,083)
Provision for IRPJ and CSLL on capitalized charges	(258,667)	(87,947)	(215,679)	(73,331)
Mark-to-market of debt securities	(131,272)	(44,632)	131,492	44,707
Gain/Loss on investments	(124,352)	(42,280)	(124,352)	(42,280)
Revaluation reserve charges	(36,000)	(12,240)	(43,135)	(14,666)
Other temporary exclusions	(249,566)	(84,853)	(168,933)	(57,439)
Total	(9,125,294)	(3,781,118)	(8,444,110)	(3,491,542)
Total - noncurrent assets	6,533,357	1,542,823	6,279,841	1,514,602
Total - noncurrent liabilities	(15,658,651)	(5,323,941)	(14,723,951)	(5,006,144)

⁽¹⁾ calculation base less the tax limit of 30%.

⁽¹⁾ The tax credits - goodwill - of R\$ 44,274 (R\$ 48,372 as of December 31, 2023) are being realized over the remaining term of the subsidiary EPB' concession term by the straight-line method.

⁽²⁾ Intangible assets appreciation - includes deferred income tax and social contribution on the goodwill attributed to the concession value calculated in the business combination, less realized amortization in the period of R\$ 42,122 (R\$ 92,254 as of December 31, 2023).

⁽³⁾ Portion of VNR - concession financial asset and restatement - this denotes income tax and social contribution payable on the portion of the concession financial asset - VNR recognized by the subsidiaries EMR and ESS, which as a result of having signed the new amendments to the concession agreements extending the concession term to 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.

⁽⁴⁾ Adjustment to present value - basically denotes the value recorded by the subsidiaries Rede Energia Participações and CTCE, for the credits of the creditors who chose options A and B in the Judicial Reorganization Plan.

The deferred tax credits were realized as follows:

Years	Consolidated
2024	98,406
2025	205,017
2026	198,399
2027	212,671
2028	62,774
2029 and 2030	158,694
2031 onwards	606,862
Total	1.542.823

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			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Profit/loss before tax on profit	538,000	1,466,694	519,419	918,908
Combined tax bracket	34%	34%	34%	34%
Income and social contribution taxes calculated at the total tax bracket	(182,920)	(498,676)	(176,602)	(312,429)
Adjustments:				
Share of profit (loss) of equity-accounted investees	166,589	496,331	163,002	309,432
Tax credits not recorded	(16,003)	(56,903)	(18,779)	(28,764)
Non-deductible expenses (donations, free gifts, fines etc).	(1,059)	(2,158)	(1,497)	(2,854)
Other	1,290	2,570	(1,284)	-
Current and deferred income and social contribution taxes	(32,103)	(58,836)	(35,160)	(34,615)

	Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Profit/loss before tax on profit	870,051	2,351,844	879,292	1,598,845
Combined tax bracket	34%	34%	34%	34%
Income and social contribution taxes calculated at the total tax bracket	(295,817)	(799,627)	(298,959)	(543,607)
Adjustments:				
Regional tax incentive - IRPJ Decrease (SUDENE and SUDAM) ⁽²⁾	79,199	213,985	104,068	194,799
Tax credits not recorded in the period - net of prior-period effects	(33,523)	(57,420)	(85,744)	(171,095)
Tax incentives - Technological research, development and innovation ⁽³⁾	8,275	12,232	7,605	11,277
Tax incentives - Reinvestment Deposit (SUDENE and SUDAM) ⁽⁴⁾	-	4,807	7,631	7,631
Effect of tax regime - presumed profit	19,665	46,609	7,924	33,369
Non-deductible expenses (donations, free gifts, fines etc).	(10,414)	(10,494)	16,112	14,804
Tax incentives - Other ⁽¹⁾	3,995	10,817	-	(2,556)
Prior-year tax credits recorded in the year	3,705	7,870	14,833	15,282
Other	9,840	9,443	3,952	6,962
Income and social contribution taxes on profit	(215,075)	(561,778)	(222,578)	(433,134)

⁽¹⁾ Tax incentives - Other - **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 # 8.313/91 and Sporting Projects, Law # 11.438/2006.**

⁽²⁾ The Company's subsidiaries, located in regions covered by the Amazonian Development Agency (Superintendência do Desenvolvimento da Amazônia - SUDAM) and the Northeast Development Agency - SUDENE, utilize the following tax incentives:

a) a fixed reduction of 75% in income tax and non-refundable additional charges, legal basis: article 13 of Law 4.239, dated June 27,

1963; article 23 of Decree-Law 756, dated August 11, 1969; Decree-Law 1.564, dated June 29, 1977; Article 3 of Law 9.532, dated December 10, 1997; Article 1 of Provisional Measure 2.199-14, dated August 24, 2001; Article 1 of Law 13.799, dated January 3, 2019; Decree 4.212, dated April 26, 2002; and Decree 6.539, dated August 18, 2008:

b) reinvestment deposit, legal grounds: Article 3 of Provisional Measure 2.199-14, dated August 24, 2001; Article 1 of Law 13.799, dated January 3, 2019; Decree 4.212, dated April 26, 2002; Article 2 (I) of Law 9.532, dated December 10, 1997; Article 1 (II) and Article 19 of Law 8.167, dated January 16, 1991; Article 23 of Law 5.508, dated October 11, 1968; and Article 29 of Decree-Law 756, dated August 11, 1969.

Following this, the validity of the construction reports is shown, along with the incentives recognized by the subsidiaries:

Company	Board	No. of Constitutive Report	Term	75% reduction	Deposit for Reinvestments (30%)	06/30/2024	06/30/2023
EPB	SUDENE	0020/2020	01/01/2020 to 12/31/2029	50,497	2,658	53,155	46,614
ESE	SUDENE	0438/2018	01/01/2018 to 12/31/2027	18,741	257	18,998	24,026
EMT ^(*)	SUDAM	0176/2023	01/01/2023 to 12/31/2032	89,507	1,649	91,156	95,001
ETO ^(*)	SUDAM	0150/2023	01/01/2023 to 12/31/2032	41,969	243	42,212	30,126
LXTE	SUDAM	0204/2018	01/01/2018 to 12/31/2027	1,546	-	1,546	1,689
LMTE	SUDAM	0069/2018	01/01/2018 to 12/31/2027	347	-	347	2,770
EAC	SUDAM	0018/2021	01/01/2021 to 12/31/2030	3,834	-	3,834	2,204
ERO	SUDAM	0065/2021	01/01/2021 to 12/31/2030	7,544	-	7,544	-
				213.985	4.807	218.792	202,430

(*) The subsidiaries EMT and ETO obtained the right to a 75% reduction, recognized by the RFB, according to Executive Declaratory Acts - ADEs numbers 024207110 and 024246195, published respectively on March 11, 2024 and April 12, 2024. Both subsidiaries are fully eligible to utilize this benefit until the year 2032.

⁽³⁾ Denotes investments made in technological research, development and innovation projects under Law 11.196/2005.

⁽⁴⁾ This refers to the 30% portion of Income Tax to be reinvested in projects located in the areas of operation of SUDAM, for regional development.

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 June 30, 2024 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\$ 319,579 (R\$ 384,438 as of June 30, 2023).

See the changes occurring in the period/year:

Company	Balances at 12/31/2023	Additions ⁽¹⁾	Write-offs	Operating revenue - concession financial asset ⁽²⁾	Balances at 06/30/2024
EMR	117,276	13,524	(446)	3,139	133,493
EPB	1,505,830	115,534	(1,458)	40,528	1,660,434
ESE	1,074,004	55,801	(2,543)	28,386	1,155,648
EMT	5,557,646	436,812	(23,029)	153,891	6,125,320
ETO	97,011	12,237	-	2,667	111,915
EMS	2,659,695	191,138	(10,438)	71,372	2,911,767
ESS	217,816	20,258	(115)	6,173	244,132
ERO	368,809	13,314	(7)	9,802	391,918
EAC	131,469	12,371	(36)	3,621	147,425
Total - noncurrent	11,729,556	870,989	(38,072)	319,579	12,882,052

Company	Balances at 12/31/2022	Additions ⁽¹⁾	Write-offs	Operating revenue - concession financial asset ⁽²⁾	Balances at 12/31/2023
EMR	85,689	27,511	(166)	4,242	117,276
EPB ^(*)	1,266,242	184,682	(3,525)	58,431	1,505,830
ESE	907,614	153,092	(8,704)	22,002	1,074,004
EMT	4,825,060	445,452	(25,943)	313,077	5,557,646
ETO	74,739	18,630	(2)	3,644	97,011
EMS	2,148,182	377,208	(20,638)	154,943	2,659,695
ESS	165,812	43,771	(86)	8,319	217,816
ERO	268,035	99,546	(445)	1,673	368,809
EAC	48,246	87,806	(242)	(4,341)	131,469
Total - noncurrent	9,789,619	1,437,698	(59,751)	561,990	11,729,556

^(*) EBO was merged into EPB on April 30, 2023.

⁽¹⁾ Additions: denotes transfers from the contractual asset - construction infrastructure.

⁽²⁾ 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:

Company	Contract Assets at 12/31/2023	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	06/30/2024	Current	Noncurrent
EGO I	526,707	32,972	-	3,184	-	-	(25,330)	537,533	47,316	490,217
EPA I	666,543	41,433	-	3,443	-	-	(31,243)	680,176	60,247	619,929
EPA II ⁽¹⁾	631,106	34,566	-	3,104	-	-	(25,583)	643,193	47,615	595,578
ETT	1,126,648	62,150	-	4,718	-	-	(45,016)	1,148,500	85,141	1,063,359
EAM ⁽²⁾	811,103	35,790	27,285	2,636	13,355	115,983	(15,518)	990,634	45,039	945,595
ETT II	60,602	4,275	9,702	34	(8,215)	6,245	(705)	71,938	5,101	66,837
EPT	121,837	7,762	-	1,161	-	-	(6,508)	124,252	11,226	113,026
EAP	75,542	3,903	17,313	-	2,076	66,027	-	164,861	5,484	159,377
LMTE	1,589,814	116,507	53	6,218	(245)	2,647	(84,137)	1,630,857	170,758	1,460,099
LXTE	1,778,643	111,738	(58)	5,310	254	(2,747)	(91,086)	1,802,054	187,184	1,614,870
LTTE	604,029	54,273	2	4,023	(1)	14	(38,641)	623,699	79,808	543,891
EAM II	25,043	1,254	18,776	-	(14,764)	14,770	1	45,080	-	45,080
Total	8,017,617	506,623	73,073	33,831	(7,540)	202,939	(363,766)	8,462,777	744,919	7,717,858

Company	Contract Assets at 12/31/2022	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	12/31/2023	Current	Noncurrent
EGO I	528,497	41,823	-	6,270	(156)	156	(49,883)	526,707	45,768	480,939
EPA I	674,919	45,516	-	6,648	(316)	106	(60,330)	666,543	58,277	608,266
EPA II ⁽¹⁾	596,596	54,630	(1,219)	5,673	2,461	20,519	(47,554)	631,106	46,058	585,048
ETT	1,101,411	98,644	-	8,326	(30,055)	27,772	(79,450)	1,126,648	82,356	1,044,292
EAM ⁽²⁾	473,167	31,554	49,360	3,755	53,298	222,025	(22,056)	811,103	34,203	776,900
ETT II	9,216	1,743	5,739	-	2,533	41,371	-	60,602	-	60,602
EPT	119,048	13,125	-	2,245	(2,645)	2,645	(12,581)	121,837	10,859	110,978
EAP	10,644	2,014	6,011	-	7,259	49,614	-	75,542	-	75,542
LMTE	1,554,842	187,338	58	12,555	(3,718)	8,517	(169,778)	1,589,814	163,739	1,426,075
LXTE	1,751,515	188,135	130	10,276	(1,895)	7,491	(177,009)	1,778,643	180,557	1,598,086
LTTE	579,240	94,976	69	8,743	(84)	2,724	(81,639)	604,029	77,197	526,832
EAM II	-	529	5,148	-	(418)	19,784	-	25,043	-	25,043
Total	7,399,095	760,027	65,296	64,491	26,264	402,724	(700,280)	8,017,617	699,014	7,318,603

⁽¹⁾ 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 1st bar reactor 500kV (3+1) x 45.33 Mvar) with an estimated cost of R\$ 46,666, with a scheduled RAP of R\$ 3,923. On March 27, 2023, the parent company EPA II obtained the Permanent Clearance - TDL from ONS authorizing the start-up of commercial operations on the reinforcement.

⁽²⁾ Through Authorizing Resolution 10.382 of August 10, 2021, the reinforcement of the transmission infrastructure in the T2021-066 venture - Mauá III Substation - installation of the 5th 230/138 kV transformer by EAM was authorized, with an estimated cost of R\$ 34,371 and an estimated Annual Permitted Revenue (RAP) of R\$ 3,726. The works are expected to be completed on February 10, 2024.

Compensation rate of concession contract asset						
Subsidiaries	Construction margin	Operation and maintenance margin	Yield rate	Contract restatement index	Costs incurred	Annual RAP ⁽¹⁾
EGO I	30.52%	12.57%	6% to 10% p.a.	IPCA	255,912	51,605
EPA I	25.98%	11.02%	6% to 10% p.a.	IPCA	318,137	65,127
EPA II	6.77%	10.94%	4% to 8% p.a.	IPCA	472,862	50,228
ETT	31.22%	10.48%	4% to 8% p.a.	IPCA	716,928	83,050
EAM	23.84%	17.06%	3% to 8% p.a.	IPCA	432,020	83,081
ETT II	32.98%	4.85%	3% to 8% p.a.	IPCA	53,356	4,974
EPT	0% to 5%	10% to 18%	8% to 12% p.a.	IPCA	35,328	12,668
EAP	34.66%	7.01%	3% to 8% p.a.	IPCA	119,645	13,122
LMTE	0% to 5%	8.19%	3% to 8% p.a.	IPCA	1,365,158	154,858
LXTE	0% to 5%	6.48%	3% to 12% p.a.	IPCA	1,380,158	162,506
LTTE	0% to 5%	14.60%	4% to 12% p.a.	IPCA	505,208	78,163
EAM II	32.23%	1.93%	4% to 12% p.a.	IPCA	33,293	19,400
					5,688,005	778,782

⁽¹⁾ ANEEL Ratifying Resolution 3.216 of July 04, 2023 which established the annual permitted revenues (RAP) for the 2023-2024 round, restated by the IPCA price index of 3.93%.

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 12/31/2023	Addition	Transfers			Amortization ⁽³⁾	Balances at 06/30/2024
			Intangible assets - concession agreement	Concession financial asset	Other ⁽¹⁾		
Contractual asset - infrastructure under construction							
Under construction	2,630,520	2,491,046	(1,013,125)	(953,098)	2,944	-	3,158,287
(-) Obligations linked to the concession							
Under construction	587,592	213,667	(173,533)	(82,109)	-	3,969	549,586
Total contractual assets - infrastructure under construction	2,042,928	2,277,379	(839,592)	(870,989)	2,944	(3,969)	2,608,701

	Balances at 12/31/2022	Addition	Business Combination	Transfers			Write-offs ⁽²⁾	Amortization ⁽³⁾	Balances at 12/31/2023
				Intangible assets - concession agreement	Concession financial asset	Others ⁽¹⁾			
Contractual asset - infrastructure under construction									
Under construction	2,371,887	4,236,277	59,390	(2,446,914)	(1,560,672)	320	(29,768)	-	2,630,520
(-) Obligations linked to the concession									
Under construction	699,933	445,778	-	(443,807)	(122,974)	-	-	8,662	587,592
Total contractual assets - infrastructure under construction	1,671,954	3,790,499	59,390	(2,003,107)	(1,437,698)	320	(29,768)	(8,662)	2,042,928

⁽¹⁾ The amount of R\$ 2,944 (R\$ 116) (R\$ 320 as of December 31, 2023) was transferred to property, plant and equipment and R\$ 3,060 reclassified to intangible assets - Software and other.

⁽²⁾ The amount of R\$ 29,768 denotes the derecognition of refurbishment inventories as of December 31, 2023.

⁽³⁾ 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 and EAC, in the amount of R\$ 3,969 (R\$ 8,662 as of December 31, 2023).

15. Investments

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Interest in subsidiaries	16,866,982	15,494,922	-	-
Other	192,108	160,575	69,081	73,205
Total	17,059,090	15,655,497	69,081	73,205

06/30/2024									
Information about subsidiaries								Information about the parent company's investment	
Subsidiaries	%	No. shares/qu otas held/thous and	Share capital	Assets	Liabilities	Equity	Profit or loss for the period	Share of profit (loss) of equity- accounted investees	Investments
Electricity Distribution								611,451	7,243,371
EMR	100	1,059	312,022	1,978,426	1,620,580	357,846	30,239	30,239	357,846
ESE	100	196	417,604	2,771,190	1,930,850	840,340	145,368	145,368	840,340
EPB	100	1,047	747,678	4,377,663	2,744,530	1,633,133	267,674	267,674	1,633,133
EAC	99.57	832,294	871,361	4,174,595	2,100,660	2,073,935	503	466	2,065,516
ERO	99.32	21,249	3,472,238	9,036,325	6,682,948	2,353,377	167,987	166,690	2,338,855
EMT	0.18	402	1,677,113	14,456,228	10,272,782	4,183,446	552,189	1,014	7,681
Electricity Generation								5,416	974,727
SOBR	100	11,787	11,389	5,593	102	5,491	(82)	(82)	5,491
EGUM	100	6,784	6,784	6,738	139	6,599	(277)	(277)	6,599
EGCS-CO	100	1,274	1,274	532	1	531	(5)	(5)	531
EGCE-BE	100	153	144	1	-	1	(9)	(9)	1
EGCE-MA	100	156	147	1	1	-	(2)	(2)	-
EGCE-AL	100	147	147	1	-	1	(2)	(2)	1
EGCE-UM	100	153	144	1	-	1	(8)	(8)	1
EGCS-RP1	100	160,482	160,482	206,366	68,476	137,890	3,617	3,617	137,890
EGCS-RP2	100	134,336	134,336	175,770	62,573	113,197	3,905	3,905	113,197
Alsol ⁽⁴⁾	89.67	287	843,634	2,763,075	1,970,145	792,930	(1,919)	(1,721)	711,016
Electricity Trading								(100,490)	(49,933)
ECOM	100	5,119	21,433	249,854	305,819	(55,965)	(99,386)	(99,386)	(55,965)
Clarke ⁽¹⁾	70.04	17,975	34,455	9,398	786	8,612	(1,576)	(1,104)	6,032
Rendering of Services								4,186	184,707
ESOL	100	162,561	162,561	262,704	81,690	181,014	5,365	5,365	181,014
ESEA	100	13,242	13,242	1,787	518	1,269	(1,219)	(1,219)	1,269
EPLAN	58.26	1,686	4,109	7,457	3,296	4,161	68	40	2,424
Holding companies and other companies								946,795	8,406,916
Dinâmica	100	1,955	1,877	1,946	6	1,940	63	63	1,940
Denerge	99.98	776	2,063,475	3,027,900	880,286	2,147,614	489,872	489,753	2,147,093
REDE	0.18	3,789	3,223,219	5,532,736	1,280,678	4,252,058	755,817	1,357	7,637
ETE	100	1,792,197	1,792,197	4,805,105	1,552,210	3,252,895	208,309	208,309	3,252,895
EPM	45	427,958	6,016,368	6,204,579	703,449	5,501,130	559,806	251,913	2,475,509
FDIC ^(*)	26	68,365,960	267,749	341,328	969	340,359	-	10,192	-
VOLTZ	100	174,662	174,662	82,738	6,571	76,167	(36,275)	(36,275)	76,167
EBG	100	1,078	60,049	61,780	7,829	53,951	(3,643)	(3,643)	53,951
EDG	50.47	329	652,235	905,728	1	905,727	35,032	25,126	457,157
Unrealized income in subsidiaries ^(**)	-	-	-	-	-	-	-	-	(65,433)
Goodwill paid in the acquisition of subsidiaries								(7,559)	107,194
Total								1,459,799	16,866,982

12/31/2023									
Information about subsidiaries								Information about the parent company's investment	
Subsidiaries	%	No. shares/quotas held/thous and	Share capital	Assets	Liabilities	Equity	Profit or loss for the year	Share of profit (loss) of equity-accounted investees	Investments
Electricity Distribution								372,379	6,486,468
EMR	100	1,059	300,029	1,877,031	1,510,083	366,948	84,632	84,632	366,948
ESE	100	196	417,604	2,552,729	1,777,525	775,204	249,734	249,734	775,204
EPB ^(*)	100	918	676,222	4,020,109	2,568,514	1,451,595	437,790	437,790	1,451,595
EBO ^(*)	100	293	-	-	-	-	17,266	17,266	-
EAC	99.37	565,058	868,408	4,028,157	2,077,116	1,951,041	(54,588)	(54,196)	1,940,539
ERO	98.16	7,818	3,468,700	8,512,413	6,555,222	1,957,191	(368,356)	(364,379)	1,944,931
EMT	0.18	402	1,677,113	13,301,512	9,352,458	3,949,054	1,336,892	1,532	7,251
Electricity Generation								(66,675)	969,438
SOBR	100	11,389	11,389	5,923	540	5,383	(150)	(150)	5,383
EGUM	100	6,784	6,784	7,391	223	7,168	409	409	7,168
EGCS-CO	100	1,214	1,214	536	-	536	(2)	(2)	536
EGCE-BE	100	123	114	1	-	1	(2)	(2)	1
EGCE-MA	100	124	115	1	-	1	(4)	(4)	1
EGCE-AL	100	125	116	1	-	1	(2)	(2)	1
EGCE-UM	100	123	114	1	-	1	(2)	(2)	1
EGCS-RP1	100	76,152	76,152	277,715	143,442	134,273	(19,033)	(19,033)	134,273
EGCS-RP2	100	51,861	51,861	248,384	139,092	109,292	(18,412)	(18,412)	109,292
ALSOL ⁽⁴⁾	89.67	263	843,634	2,595,245	1,800,345	794,900	(32,875)	(29,477)	712,782
Electricity Trading								33,997	43,459
ECOM	100	5,119	5,119	396,099	352,640	43,459	33,997	33,997	43,459
Rendering of Services								2,488	174,632
ESOL	100	127,819	127,819	279,317	109,773	169,544	2,658	2,658	169,544
ESEA	100	8,929	9,576	2,025	1,126	899	(2,575)	(2,575)	899
EPLAN	58.26	1,686	4,109	10,059	2,869	7,190	4,129	2,405	4,189
Holding companies and other companies								1,760,781	7,706,172
Dinámica	100	1,955	1,877	1,918	11	1,907	73	73	1,907
Denerge	99.98	776	2,063,475	2,831,935	850,170	1,981,765	1,047,980	1,047,725	1,981,285
REDE	0.18	3,789	3,223,219	5,203,891	1,235,530	3,968,361	1,652,556	2,968	7,127
ETE	100	1,053,979	1,053,979	4,484,235	1,783,054	2,701,181	19,306	19,306	2,701,181
EPM	45	427,958	6,016,368	5,726,913	4,209	5,722,704	1,256,712	689,629	2,575,218
FIDC ^(**)	26	68,365,960	267,749	331,016	851	330,165	-	47,438	-
VOLTZ	100	67,028	156,167	119,979	43,242	76,737	(32,443)	(32,443)	76,737
EBG ⁽³⁾	100	1	1	60,560	2,976	57,584	(2,465)	(2,465)	57,584
EDG ⁽²⁾	100	330,260	399,814	870,567	1	870,566	(31,698)	(31,698)	370,566
Unrealized income in subsidiaries ^(***)	-	-	-	-	-	-	-	20,248	(65,433)
Gas distribution								21,858	-
ES GAS ⁽¹⁾	-	-	-	-	-	-	21,858	21,858	-
Goodwill paid in the acquisition of subsidiaries								(15,118)	114,753
Total								2,109,710	15,494,922

^(*) EBO was merged into EPB on April 30, 2023.

^(**) This fund's equity income is recorded under Other Investments.

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

⁽¹⁾ Acquisition of interest in Clarke

On March 22, 2024, the Company acquired a 70.04% interest in Clarke Desenvolvimento de Software S/A, a startup and the first marketplace for Brazil's Free Energy Market.

With this transaction, the startup aims to expand its operations in the energy trading market, in addition to offering a more complete experience for customers with a diversification of products.

Clarke is an independent platform that digitally connects customers eligible to access the free market to over 50 traders and generators.

The subsidiary's fair value on the transaction date is currently being calculated by independent evaluators, in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - "Business Combination".

⁽²⁾ Acquisition of interest in ES Gás

On March 31, 2023 the Company prevailed in the privatization auction held the same date to acquire 100% of the share capital of Companhia de Gás do Estado do Espírito Santo - ES Gás, for R\$ 1,423,000 to be paid in cash on the auction's settlement date, adjusted by the positive

variance of the IPCA index calculated between the month of the public auction session and the month immediately prior to the auction's settlement, according to the terms of the Notice. The sellers will also be entitled to dividends to be determined up until the date prior to the signing of the Purchase and Sale Agreement, according to the terms of the notice. The Company holds the concession for the exploration of piped gas services and other related activities in Espírito Santo state, with a concession period until 2045.

On April 11, 2023, the B3 Tender Commission and the Espírito Santo state government, through the State Development Department - SEDES, announced the Final Outcome of the ES Gás Privatization Auction. On April 25, 2023, Espírito Santo state government, through the State Development Department - SEDES, published the Final Outcome of the Public Session of the ES Gás Privatization Auction.

On May 12, 2023 the Brazilian Anti-trust Authority (CADE) published in the Official Government Press its unreserved approval of Concentration Act 08700.003237/2023-61, in which it examined the acquisition of the full share control of Companhia de Gás do Espírito Santo - ES Gás by Energisa S/A at the auction held March 31, 2023 in accordance with the rules set out in auction notice 01/2023.

On July 03, 2023, we completed the acquisition of 100% of the shares of Companhia de Gás do Espírito Santo - ES Gás. This was done through the signing of a purchase and sale contract with Espírito Santo state and Vibra Energy, in accordance with the rules contained in the notice. The acquisition was finalized through a payment of R\$ 1,438,429 restated inflation as measured by the IPCA price index since the auction date, as stipulated in the notice.

Measurement period of the Purchase Price Allocation (PPA):

Subsidiary management measures the fair value of intangible assets and liabilities to allocate the Alsol 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	1,438,429
% interest	100%
Value of interest	1,438,429
Adjusted acquisition price	1,438,429
Date acquired	07/03/2023

The acquisition made on July 03, 2023 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 the subsidiary's financial information at the acquisition date:

Cash and cash equivalents	141,100
Money market and secured funds	74,516
Clients, consumers and concession operators	122,061
Inventory	13,920
Recoverable taxes	90,312
Other current assets	1,248
Prepaid expenses	817
Escrow and secured bonds	485
Intangible assets - right-of-use	1,852
Intangible assets - Concession contract and assets	1,448,527
Trade payables	174,530
Loans, financing and debt charges	46,660
Taxes and social contributions	37,154
Dividends/interest on equity	152,772
Provisions for labor, civil and tax risks	27,180
Operating Leases	1,908
Other liabilities	16,205
Cash and cash equivalents paid under the business combination	1,438,429

Control transfers

On September 27, 2023, the Company's Board of Directors approved operations that resulted in the transfer of shares of the direct subsidiary ES GÁS to the indirect subsidiary EDG I. The approved operations were: (i) payment of the early redemption value of the 1st issuance of commercial notes, in a single series, by the Company, acquired by the indirect subsidiary EDG I, in the amount of R\$ 1,118,018. The payment was made through the transfer of 382,037,999 common shares and 110,252,343 preferred shares, both issued by ES Gás, which represented 77.38% of the total capital of ES Gás owned by the Company; (ii) increase of the share capital of EDG I through the issuance of 111,653,411 new common shares and 32,222,057 preferred shares, both nominative and with no par value issued by ES Gás and owned by the Company,

representing 22.62% of the share capital of ES Gás.

Merger of EDG I into ES Gás

At the extraordinary general meetings held on December 29, 2023, the corporate merger of EDG I into ES Gás was approved. The merger resulted in a capital increase in ES Gás in the amount of R\$ 145,160, by absorbing the entire net assets of EDG I, disregarding the equity interest held by EDG I in ES GAS. As ES GAS and EDG I have a single shareholder, EDG, the EDG I shares were canceled and replaced by the shares issued by ES GAS, held by EDG I.

⁽³⁾ Acquisition of interest in Agric

On August 04, 2023, the subsidiary Energisa Biogás S/A acquired 83.33% of the total share capital of Agric Adubos e Gestão de Resíduos Industriais e Comerciais Ltda.

Agric is an industrial organic waste composting company for the production of biofertilizer located in Santa Catarina.

Agric's share control was secured through a payment of R\$ 6.5 million and a capital contribution to the company of R\$ 54.5 million. The contributed capital will be invested in improving the composting system and a new biogas and biomethane production project.

With this acquisition, the Company has entered the renewable natural gas production and marketing sector, a major vector for the energy transition in Brazil, in line with the strategy of diversifying its portfolio and with operational and administrative synergies with the other business lines of Energisa Group.

Measurement period of the Purchase Price Allocation (PPA):

Subsidiary management measured the fair value of assets acquired and liabilities undertaken to allocate the acquisition price of the companies presented below in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - **"Business Combination" at the acquisition date. The measurement period is still in force.**

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

Fair value of assets acquired	66,393
% interest	83.33%
Value of interest	55,325
Acquisition value	61,212
Proceeds from business combination	5,887
Date acquired	08/04/2023

The acquisitions made on were 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 the companies' financial information at the acquisition date:

Cash and cash equivalents	53,506
Money market and secured funds	19
Receivables	1,261
Inventory	900
Other debtors	17
Recoverable taxes	12
Other current assets	426
Property, plant and equipment	2,086
Intangible assets	16,643
Trade payables	1,194
Loans, financing and debt charges	395
Taxes and social contributions	464
Taxes and social contributions - deferred	5,945
Tax financing	378
Other liabilities	101
Cash and cash equivalents paid under the business combination	61,212

⁽⁴⁾ 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 (contract), 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.

The acquisition was completed on April 08, 2022 of the companies that hold photovoltaic generating plants under development, namely Renesolar Engenharia Elétrica Ltda, Flowsolar Engenharia Elétrica Ltda and Carbonsolar Engenharia Elétrica Ltda, in an investment of R\$ 20,240.

The other acquisitions are presented below:

	SPE Vision Solar I Ltda	Vision Francisco Sá SPE S/A	UFV Vision IV Curvelo S/A	UFV Vision VI Arcos 2.5 MW SPE S/A	Vision Itaobim SPE S/A	SPE Vision V Almenara Ltda	Vision VIII Iguatama 2.4 MW SPE Ltda
Date acquired	05/06/2022	05/06/2022	10/02/2023	10/02/2023	11/01/2023	03/01/2024	03/01/2024
Capacity	1.51 MWp	3.70 MWp	3.00 MWp	3.51 MWp	3.89 MWp	2.4 MWp	2.4 MWp
New company name	Reenergisa Geração Fotovoltaica I LTDA	Reenergisa Geração Fotovoltaica II S/A	Reenergisa Geração Fotovoltaica IV S/A	Reenergisa Geração Fotovoltaica VI S/A	Reenergisa Geração Fotovoltaica III S/A	Reenergisa Geração Fotovoltaica V S/A	Reenergisa Geração Fotovoltaica VIII S/A

On March 01, 2024, the acquisition of the companies SPE Vision V Almenara Ltda and Vision VIII Iguatama 2.4 MW SPE Ltda was completed. The **companies' fair value on the transaction date is currently being calculated by** independent evaluators, in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - "Business Combination".

Completion of all transactions subject to the Contract, transfer of the control of SPE UFV Vision VII Mateus Leme 2.4 MW Ltda. remains conditional on the performance of certain conditions precedent specifically applicable to this company.

Measurement period of the Purchase Price Allocation (PPA):

Subsidiary management measured the fair value of assets acquired and liabilities undertaken to allocate the acquisition price of the companies presented below in accordance with CPC 15 (R1) - Business Combination and IFRS 3 (R) - "Business Combination" at the acquisition date. The measurement period is still in force.

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

	REENERGISA I	REENERGISA II	REENERGISA IV	REENERGISA VI	REENERGISA III
Fair value of assets acquired	4,826	8,361	21,364	20,678	11,563
% interest	100%	100%	100%	100%	100%
Value of interest	4,826	8,361	21,364	20,678	11,563
Acquisition value	7,231	18,520	21,974	21,297	8,641
Proceeds from business combination	2,405	10,159	610	619	(2,922)
Date acquired	05/06/2022	05/06/2022	10/02/2023	10/02/2023	11/01/2023

The acquisitions made on were 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 the companies' financial information at the acquisition date:

	REENERGISA I	REENERGISA II	REENERGISA IV	REENERGISA VI	REENERGISA III
Cash and cash equivalents	1,356	684	1	3	8
Receivables	319	900	-	-	89
Recoverable taxes	3	10	-	-	-
Other current assets	51	178	492	783	110
Property, plant and equipment	5,927	14,174	17,259	17,909	21,527
Intangible assets	800	1,900	5,226	2,835	772
Trade payables	5	9	98	12	39
Loans, financing and debt charges	3,576	-	1,416	802	2,565
Debentures	-	9,342	-	-	8,261
Other liabilities	49	134	100	38	79
Cash and cash equivalents paid under the business combination	7,231	18,520	21,974	21,297	8,641

Change in the investments made in the period June 30, 2024:

	Balance at 12/31/2023	Acquisition/Ad vance for future capital increase	Gain/Loss on share acquisition (¹)	Other Comprehe nsive Income	Dividends and interest on equity	Share of profit (loss) of equity- accounted investees	Balance at 06/30/2024
Electricity Distribution	6,486,468	351,430	(1,935)	-	(204,043)	611,451	7,243,371
EMR	366,948	-	(409)	-	(38,932)	30,239	357,846
ESE	775,204	-	(498)	-	(79,734)	145,368	840,340
EPB	1,451,595	-	(1,340)	-	(84,796)	267,674	1,633,133
EAC	1,940,539	122,730	1,781	-	-	466	2,065,516
ERO	1,944,931	228,700	(1,466)	-	-	166,690	2,338,855
EMT	7,251	-	(3)	-	(581)	1,014	7,681
Electricity Generation	969,438	210	(45)	-	(292)	5,416	974,727
SOBR	5,383	190	-	-	-	(82)	5,491
EGUM	7,168	-	-	-	(292)	(277)	6,599
EGCS-CO	536	-	-	-	-	(5)	531
EGCE-BE	1	9	-	-	-	(9)	1
EGCE-MA	1	1	-	-	-	(2)	-
EGCE-AL	1	2	-	-	-	(2)	1
EGCE-UM	1	8	-	-	-	(8)	1
EGCS-RP1	134,273	-	-	-	-	3,617	137,890
EGCS-RP2	109,292	-	-	-	-	3,905	113,197
ALSOL	712,782	-	(45)	-	-	(1,721)	711,016
Electricity Trading	43,459	7,136	(38)	-	-	(100,490)	(49,933)
ECOM	43,459	-	(38)	-	-	(99,386)	(55,965)
Clarke	-	7,136	-	-	-	(1,104)	6,032
Rendering of Services	174,632	8,069	(375)	-	(1,805)	4,186	184,707
ESOL	169,544	6,480	(375)	-	-	5,365	181,014
ESEA	899	1,589	-	-	-	(1,219)	1,269
EPLAN	4,189	-	-	-	(1,805)	40	2,424
Holding companies and other companies	7,706,172	379,230	23,616	(403)	(638,302)	946,795	8,406,916
Dinámica	1,907	-	-	-	(30)	63	1,940
Denerge	1,981,285	-	(1,728)	(207)	(322,010)	489,753	2,147,093
REDE	7,127	-	(5)	-	(842)	1,357	7,637
ETE	2,701,181	343,515	(110)	-	-	208,309	3,252,895
EPM	2,575,218	-	(36,006)	(196)	(315,420)	251,913	2,475,509
Voltz	76,737	35,705	-	-	-	(36,275)	76,167
EBG	57,584	10	-	-	-	(3,643)	53,951
EDG	370,566	-	61,465	-	-	25,126	457,157
FIDC (¹)	-	-	-	-	-	10,192	-
Unrealized income in subsidiaries	(65,433)	-	-	-	-	-	(65,433)
Goodwill paid in the acquisition of subsidiaries	114,753	-	-	-	-	(7,559)	107,194
Total	15,494,922	746,075	21,223	(403)	(844,442)	1,459,799	16,866,982

(¹) This fund's equity income is recorded under Other Investments.

(¹) Gain/Loss on share acquisition - transactions recorded directly against equity are as follows:

Subsidiaries	ILP	Transactions between partners (¹)	Total Gain/Loss on share acquisition
Electricity Distribution	(409)	-	(409)
EMR	(498)	-	(498)
ESE	(1,340)	-	(1,340)
EPB	(338)	2,119	1,781
EAC	(499)	(967)	(1,466)
ERO	(3)	-	(3)
Distributed Generation			
ALSOL	(2)	(43)	(45)
Electricity Trading			
ECOM	(38)	-	(38)
Rendering of Services			
ESOL	(375)	-	(375)
Holding companies and other companies			
DENERGE	(1,734)	6	(1,728)
REDE	(5)	-	(5)
ETE	(110)	-	(110)
EPM	(417)	(35,589)	(36,006)
EDG	97	61,368	61,465
Total	(5,671)	26,894	21,223

(¹) Transactions between partners - the gain of R\$ 26,894 comprises the: (i) R\$ 2,119 gain at EPB from the change in ownership interest (ii) R\$ 967 loss with ERO due to the equity interest change and capital increase (iii) R\$ 43 as the loss from the subsidiary Alsol from changes in ownership interest (iv) R\$ 6 gain recorded by Denerge on dividends receipt (v) R\$ 35,589 loss with EPM due to the equity interest change and capital increase and (vi) R\$ 61,368 in gains arising from changes in ownership interests.

Movement in the investments made in the year ended December 31, 2023:

	Balance at 12/31/2022	Acquisition/Advance for future capital increase	Gain/Loss on share acquisition (¹)	Other Comprehensive Income	Merger/Transfer (¹)	Dividends and interest on equity	Share of profit (loss) of equity- accounted investees	Balance at 12/31/2023
Electricity Distribution	4,169,982	2,524,753	(8,244)	4,352	-	(576,754)	372,379	6,486,468
EMR	340,632	-	272	(9,415)	-	(49,173)	84,632	366,948
ESE	675,352	-	358	11,142	-	(161,382)	249,734	775,204
EPB	1,182,762	-	1,099	2,790	171,624	(344,470)	437,790	1,451,595
EBO	175,287	-	49	-	(171,624)	(20,978)	17,266	-
EAC	1,491,815	496,578	6,305	37	-	-	(54,196)	1,940,539
ERO	304,134	2,021,230	(15,744)	(310)	-	-	(364,379)	1,944,931
EMT	-	6,945	(583)	108	-	(751)	1,532	7,251
Electricity Generation	644,804	392,372	74	(12)	-	(1,125)	(66,675)	969,438
SOBR	5,163	397	-	(27)	-	-	(150)	5,383
EGUM	7,884	-	-	-	-	(1,125)	409	7,168
EGCS-CO	518	20	-	-	-	-	(2)	536
EGCE-BE	1	2	-	-	-	-	(2)	1
EGCE-MA	-	5	-	-	-	-	(4)	1
EGCE-AL	-	3	-	-	-	-	(2)	1
EGCE-UM	1	2	-	-	-	-	(2)	1
EGCS-RP1	68,977	84,329	-	-	-	-	(19,033)	134,273
EGCS-RP2	45,229	82,475	-	-	-	-	(18,412)	109,292
ALSOL	517,031	225,139	74	15	-	-	(29,477)	712,782
Electricity Trading	17,846	-	130	(15)	-	(8,499)	33,997	43,459
ECOM	17,846	-	130	(15)	-	(8,499)	33,997	43,459
Rendering of Services	137,367	38,408	604	10	-	(4,245)	2,488	174,632
ESOL	133,926	34,742	604	166	-	(2,552)	2,658	169,544
ESEA	(36)	3,666	-	(156)	-	-	(2,575)	899
EPLAN	3,477	-	-	-	-	(1,693)	2,405	4,189
Holding companies and other companies	5,864,923	1,527,449	(262,143)	20,963	330,259	(1,488,622)	1,760,781	7,706,172
Dinâmica	1,844	-	-	-	-	(10)	73	1,907
Denerge	1,919,436	-	1,531	8,708	-	(996,115)	1,047,725	1,981,285
REDE	6,827	-	4	22	-	(2,694)	2,968	7,127
ETE	1,398,456	1,287,807	203	(6)	-	(4,585)	19,306	2,701,181
EPM	2,622,477	-	(263,910)	12,240	-	(485,218)	689,629	2,575,218
Voltz	1,548	107,633	-	(1)	-	-	(32,443)	76,737
EBG	-	60,049	-	-	-	-	(2,465)	57,584
EDG	-	71,976	29	-	330,259	-	(31,698)	370,566
FIDC	-	-	-	-	-	-	47,438	-
Unrealized income in subsidiaries (^{**})	(85,681)	-	-	-	-	-	20,248	(65,433)
Other investments	16	(16)	-	-	-	-	-	-
Gas distribution	-	1,438,429	-	-	(1,460,287)	-	21,858	-
ES GÁS	-	1,438,429	-	-	(1,460,287)	-	21,858	-
Goodwill paid in the acquisition of subsidiaries	129,871	-	-	-	-	-	(15,118)	114,753
Total	10,964,793	5,921,411	(269,579)	25,298	(1,130,028)	(2,079,245)	2,109,710	15,494,922

(^{*}) Aiming for a more appropriate corporate structure in the gas segment, the Company holding the shares of the subsidiary ES GÁS transferred these shares to the holding company EDG I on September 30, 2023 (indirect subsidiary). This transaction did not have an impact on the companies involved, as they are controlled by Energisa, and followed the recommendations of Brazilian Corporation Law.

(^{**}) Refers to unrealized income in FIDC transactions recorded under other operating income.

(¹) Gain/Loss on share acquisition - transactions recorded directly against equity are as follows:

Subsidiaries	ILP	Transactions between partners (¹)	Total Gain/Loss on share acquisition
Electricity Distribution			
EMR	272	-	272
ESE	358	-	358
EPB	1,099	-	1,099
EBO	49	-	49
EAC	401	5,904	6,305

Subsidiaries	ILP	Transactions between partners ^(*)	Total Gain/Loss on share acquisition
ERO	439	(16,183)	(15,744)
EMT	1	(584)	(583)
Distributed Generation			
ALSOL	77	(3)	74
Electricity Trading			
ECOM	130	-	130
Rendering of Services			
ESOL	604	-	604
Holding companies and other companies			
DENERGE	1,529	2	1,531
REDE	4	-	4
ETE	203	-	203
EPM	509	(264,419)	(263,910)
EDG	29	-	29
Total	5,704	(275,283)	(269,579)

(*) Transactions between partners - the loss of R\$ 275,283 comprises the: (i) R\$ 5,904 gain from the subsidiary EAC due to changes in ownership interest and capital increase; (ii) R\$ 16,183 loss with the subsidiary ERO due to the equity interest change and capital increase; (iii) R\$ 584 loss recorded by the subsidiary EMT on the purchase of shares and receipt of dividends (iv) R\$ 3 loss with the subsidiary Alsol due to the equity interest change (v) R\$ 2 gain from Denerge due to dividend receipts and (vi) R\$ 264,419 loss with the subsidiary EPM due to the equity interest change, capital increase and receipt of dividends.

15.1 Other investment information:

Appreciation and depreciation of intangible assets and contract assets

The Company and its subsidiaries Rede Energia Participações S/A and Energisa Transmissão de Energia S/A recognized amortization of intangible assets and contract assets in the period, which are recorded in consolidated profit or loss for the year as follows:

	Distribution (ESA and Rede) ⁽¹⁾	Transmission (ETE) ⁽²⁾	Total	
			06/30/2024	06/30/2023
Revenue from contract asset compensation	-	43,054	43,054	43,138
Taxes on operating revenue - PIS and COFINS	-	(3,982)	(3,982)	(3,990)
Net operating revenue	-	39,072	39,072	39,148
Amortization in the period/year	(163,265)	-	(163,265)	(163,265)
Profit/loss before tax on profit	(163,265)	39,072	(124,193)	(124,117)
Deferred income tax and social contribution	55,510	(6,681)	48,829	42,200
Effect on net income for the period/year	(107,755)	32,391	(75,364)	(81,917)
Shareholders of parent company	(100,571)	28,295	(72,276)	(75,547)
Noncontrolling shareholders	(7,184)	4,096	(3,088)	(6,370)

(1) Amortization of intangible assets of the direct subsidiaries (ERO and EAC) and indirect subsidiaries (EMT and EMS).

(2) Amortization of transmission contract assets of the indirect subsidiaries (LXTE, LMTE and LTTE).

Indirect interests:

The Company has the following indirect interests:

	06/30/2024				
	% indirect	Assets	Liabilities	Equity	Profit or loss for the period
Control by Rede Energia Participações S/A					
ETO	66.27	4,190,669	2,903,808	1,286,861	195,514
EMT	76.48	14,456,228	10,272,782	4,183,446	552,189
EMS	86.38	7,020,228	5,612,385	1,407,843	269,368
ESS	85.79	3,094,427	2,482,157	612,270	59,910
MULTI	86.45	32,072	8,165	23,907	6,657
QMRA	86.43	2,971	510	2,461	38
Rede Power	86.43	590,157	97,798	492,359	187,799
CTCE	86.45	3,984	236,937	(232,953)	(7,119)
Subsidiary of Energisa Transmissão de Energia S/A					
Nova Gemini	99.90	2	-	2	(14)

06/30/2024					
	% indirect	Assets	Liabilities	Equity	Profit or loss for the period
Gemini Energy	100	1,275,427	18,561	1,256,866	45,034
LMTE	85.04	1,841,503	1,258,448	583,055	41,888
LXTE	83.34	1,975,703	1,340,286	635,417	40,278
LTTE	100	671,626	523,921	147,705	12,106
LITE	100	133	1,015	(882)	(48)
POMTE	100	3,182	905	2,277	774
EGO I	100	614,839	56,675	558,164	19,495
EPA I	100	740,621	252,518	488,103	18,010
EPA II	100	732,698	312,725	419,973	15,592
ETT I	100	1,412,128	750,302	661,826	17,859
EAM I	100	999,684	300,824	698,860	23,307
ETT II	100	67,363	6,603	60,760	2,235
EAP	100	120,382	14,360	106,022	10,440
EPT	100	142,550	12,504	130,046	4,433
EAM II	100	62,259	1,820	60,439	1,457
ETE IX	100	1	-	1	-
ETE VII	100	1	-	1	-
Subsidiary of Alsol Energias Renováveis S/A					
Laralsol	99.9	4,801	10,317	(5,516)	(353)
URB	100	17,486	461	17,025	530
Reenergisa I	100	9,623	454	9,169	662
Reenergisa II	100	21,882	663	21,219	1,155
Reenergisa III	100	27,376	1,627	25,749	492
Reenergisa IV	100	28,138	760	27,378	1,093
Reenergisa VI	100	25,249	620	24,629	1,265
Reenosolar	100	490	449	41	(36)
Flowsolar	100	6,465	2,036	4,429	1,393
Carbonsolar	100	446	1	445	(5)
Subsidiary of Energisa Distribuição de Gás S/A					
ES GÁS	100	2,056,619	1,150,898	905,721	35,034
12/31/2023					
	% indirect	Assets	Liabilities	Equity	Profit or loss for the year
Control by Rede Energia Participações S/A					
ETO	66.27	3,783,570	2,627,242	1,156,328	309,175
EMT	76.48	13,301,512	9,352,458	3,949,054	1,336,892
EMS	86.38	6,500,021	5,193,072	1,306,949	561,914
ESS	85.79	2,961,706	2,343,947	617,759	138,628
MULTI	86.45	27,917	10,668	17,249	11,108
QMRA	86.43	3,123	539	2,584	227
Rede Power	86.43	898,035	408,387	489,648	187,799
CTCE	86.45	4,198	230,032	(225,834)	(12,502)
Subsidiary of Energisa Transmissão de Energia S/A					
Nova Gemini	99.9	16	-	16	(35)
Gemini Energy	100	1,230,198	18,376	1,211,822	138,073
LMTE	85.04	1,832,956	1,291,789	541,167	61,798
LXTE	83.34	1,946,254	1,353,280	592,974	66,275
LTTE	100	643,617	508,037	135,580	27,326
LITE	100	132	965	(833)	(38)
POMTE	100	2,668	1,165	1,503	3,552
EGO I	100	593,895	55,205	538,690	45,436
EPA I	100	721,714	251,579	470,135	26,971
EPA II	100	716,011	311,630	404,381	36,409
ETT I	100	1,341,642	697,674	643,968	(79,791)
EAM I	100	985,583	310,060	675,523	76,698
ETT II	100	60,673	6,543	54,130	7,963
EAP	100	105,464	12,442	93,022	12,976
EPT	100	137,875	12,262	125,613	10,583
EAM II	100	60,965	1,983	58,982	4,721
ETE IX	100	1	-	1	-
ETE VII	100	1	-	1	-
Subsidiary of Alsol Energias Renováveis S/A					
Laralsol	99.9	4,925	10,088	(5,163)	(717)

12/31/2023					
	% indirect	Assets	Liabilities	Equity	Profit or loss for the year
URB	100	16,827	487	16,340	1,104
Reenergisa I	100	10,948	347	10,601	(223)
Reenergisa II	100	29,547	8,368	21,179	971
Reenergisa III	100	14	6	8	(68)
Reenergisa IV	100	2,524	188	2,336	1,278
Reenergisa VI	100	204	29	175	(249)
Renesolar	100	27,678	2,274	25,404	(63)
Flowsolar	100	26,229	2,382	23,847	(138)
Carbonsolar	100	29,371	10,155	19,216	120
Subsidiary of Energisa Distribuição de Gás S/A ES GÁS	100	2,029,449	1,188,195	841,254	(71,483)

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 12/31/2023	Addition	Transfers ⁽¹⁾	Write-offs	Balances at 06/30/2024
Property, plant and equipment in service						
Cost:						
Land		606	-	-	-	606
Buildings and improvements	3.35%	27,826	-	3,587	-	31,413
Plant and equipment	15.35%	71,320	-	29,594	-	100,914
Vehicles	14.07%	11,220	-	837	(2,697)	9,360
Furniture and fixtures	6.25%	17,831	-	287	-	18,118
Total property, plant and equipment in service		128,803	-	34,305	(2,697)	160,411
Accumulated depreciation:						
Buildings and improvements		(7,182)	-	-	-	(7,683)
Plant and equipment		(33,196)	-	-	-	(38,821)
Vehicles		(9,661)	-	-	2,592	(7,705)
Furniture and fixtures		(14,508)	-	-	-	(14,660)
Total accumulated depreciation		(64,547)	-	-	2,592	(68,869)
Subtotal property, plant and equipment		64,256	-	34,305	(105)	91,542
Property, plant and equipment in progress		47,329	2,589	(30,824)	-	19,094
Total of property, plant and equipment		111,585	2,589	3,481	(105)	110,636

	Parent company					
	Average depreciation rate (%)	Balances at 12/31/2022	Addition	Transfers ⁽¹⁾	Depreciation ⁽²⁾	Balances at 12/31/2023
Property, plant and equipment in service						
Cost:						
Land		606	-	-	-	606
Buildings and improvements	3.36%	27,679	-	147	-	27,826
Plant and equipment	14.96%	56,111	-	15,209	-	71,320
Vehicles	14.29%	10,946	-	274	-	11,220
Furniture and fixtures	6.26%	17,381	-	450	-	17,831
Total property, plant and equipment in service		112,723	-	16,080	-	128,803
Accumulated depreciation:						
Buildings and improvements		(6,258)	-	-	(924)	(7,182)
Plant and equipment		(25,048)	-	-	(8,148)	(33,196)
Vehicles		(8,284)	-	-	(1,377)	(9,661)
Furniture and fixtures		(14,222)	-	-	(286)	(14,508)
Total accumulated depreciation		(53,812)	-	-	(10,735)	(64,547)
Subtotal property, plant and		58,911	-	16,080	(10,735)	64,256

equipment					
Property, plant and equipment in progress	20,902	35,220	(8,793)	-	47,329
Total of property, plant and equipment	79,813	35,220	7,287	(10,735)	111,585

(1) The amount of R\$ 3,481 (R\$ 7,287 as of December 31, 2023) consists of transfers from intangible assets - software and other.

(2) In the period the company recorded PIS and COFINS credits on the depreciation of assets and equipment in the amount of R\$ 598 (R\$ 9,588 as of December 31, 2023).

Consolidated								
	Average depreciation rate (%)	Balances at 12/31/2023	Business Combination (*)	Addition (1)	Transfers (2)	Write-offs (3)	Depreciation	Balances at 06/30/2024
Property, plant and equipment in service								
Cost:								
Land		2,876	-	-	-	-	-	2,876
Reservoirs, Dams and Power Tunnels	2.93%	2,592	-	-	-	-	-	2,592
Buildings and improvements	3.30%	336,588	-	-	71,805	-	-	408,393
Plant and equipment	11.68%	2,158,488	37	14,048	232,023	(2,355)	-	2,402,241
Vehicles	14.27%	95,280	-	1,302	1,504	(5,102)	-	92,984
Furniture and fixtures	6.25%	103,225	1	150	1,890	-	-	105,266
Total property, plant and equipment in service		2,699,049	38	15,500	307,222	(7,457)	-	3,014,352
Accumulated depreciation:								
Reservoirs, Dams and Power Tunnels		(488)	-	-	-	-	(38)	(526)
Buildings and improvements		(30,142)	-	-	-	-	(15,267)	(45,409)
Plant and equipment		(380,696)	(10)	-	-	-	(57,326)	(438,032)
Vehicles		(60,803)	-	-	-	4,866	(4,317)	(60,254)
Furniture and fixtures		(70,719)	(1)	-	-	-	(1,708)	(72,428)
Total accumulated depreciation		(542,848)	(11)	-	-	4,866	(78,656)	(616,649)
Subtotal property, plant and equipment		2,156,201	27	15,500	307,222	(2,591)	(78,656)	2,397,703
Property, plant and equipment in progress		696,720	46,038	156,359	(305,200)	-	-	593,917
Total of Property, plant and equipment		2,852,921	46,065	171,859	2,022	(2,591)	(78,656)	2,991,620

(*) On March 01, 2024, the subsidiary Alsol completed the acquisition of the companies SPE Vision V Almenara Ltda and Vision VIII Iguatama 2.4 MW SPE Ltda, as per note 15.

Consolidated								
	Average depreciation rate (%)	Balances at 12/31/2022	Business Combination	Addition (1)	Transfers (2)	Write-offs (3)	Depreciation	Balances at 12/31/2023
Property, plant and equipment in service								
Cost:								
Land		2,070	-	813	12	(19)	-	2,876
Reservoirs, Dams and Power Tunnels	2.93%	4,552	-	28	-	(1,988)	-	2,592
Buildings and improvements	3.30%	107,443	-	-	235,114	(5,969)	-	336,588
Plant and equipment	11.68%	1,220,086	-	86,916	855,009	(3,523)	-	2,158,488
Vehicles	14.27%	76,842	-	104	21,209	(2,875)	-	95,280
Furniture and fixtures	6.25%	97,773	-	285	5,299	(132)	-	103,225
Total property, plant and equipment in service		1,508,766	-	88,146	1,116,643	(14,506)	-	2,699,049
Accumulated depreciation:								
Reservoirs, Dams and Power Tunnels		(1,106)	-	(13)	-	707	(76)	(488)
Buildings and improvements		(13,808)	-	-	-	432	(16,766)	(30,142)
Plant and equipment		(289,794)	-	(51)	-	636	(91,487)	(380,696)
Vehicles		(56,463)	-	(1)	-	2,756	(7,095)	(60,803)
Furniture and fixtures		(67,413)	-	-	-	5	(3,311)	(70,719)
Total accumulated depreciation		(428,584)	-	(65)	-	4,536	(118,735)	(542,848)
Subtotal property, plant and equipment		1,080,182	-	88,081	1,116,643	(9,970)	(118,735)	2,156,201
Property, plant and equipment in progress		794,988	56,695	959,079	(1,114,042)	-	-	696,720
Total of Property, plant and equipment		1,875,170	56,695	1,047,160	2,601	(9,970)	(118,735)	2,852,921

- (1) Of the R\$ 171,359 (R\$ 1,047,160 as of December 31, 2023), R\$ 131,530 (R\$ 899,048, R\$ 1,383 and R\$ 505 as of December 31, 2023) denote the investments of the direct subsidiaries ALSOL, RIO PEIXE I and II and R\$ 39,829 (R\$ 146,224 as of December 31, 2023) to investments of the other subsidiaries.
- (2) Of the amount of R\$ 2,022 (R\$ 2,601 as of December 31, 2023) (R\$ 2,002,787 as of December 31, 2023) consists of reclassifications to the contractual asset - infrastructure under construction and (R\$ 1,906) (R\$ 2,921 as of December 31, 2023) denotes the transfer from intangible assets - software and other and R\$ 116 (R\$ 2,003,107 as of December 31, 2023) to intangible assets - concession agreement.
- (3) The amount of R\$ 2,591 (R\$ 9,970 as of December 31, 2023), denotes write-offs in the period initially recorded in Deactivation orders - ODD and at the end of the process the amounts are transferred to other operating income (expenses).

17. Intangible assets

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Intangible assets - concession agreement	-	-	16,476,512	16,428,780
Concession right	-	-	196,412	210,396
Right-of-use	2,142	290	109,912	76,020
Intangible assets - software and other	59,840	69,932	472,449	474,950
Total	61,982	70,222	17,255,285	17,190,146

17.1 Intangible assets - concession agreement - Consolidated

	Average amortization rate (%)	Balances at 12/31/2023	Addition	Transfers ⁽¹⁾	Write-offs ⁽²⁾	Amortization ⁽³⁾	Balances at 06/30/2024
Intangible assets in service							
Cost	4.18%	36,167,252	3,541	1,013,133	(189,738)	-	36,994,188
Accumulated amortization		(16,132,678)	-	(2,357)	140,710	(928,917)	(16,923,242)
Total Intangible Assets		20,034,574	3,541	1,010,776	(49,028)	(928,917)	20,070,946
(-) Obligations linked to the concession							
Cost	3.91%	7,384,495	-	173,533	(13,095)	-	7,544,933
Accumulated amortization		(3,778,701)	-	(2,349)	-	(169,449)	(3,950,499)
Total obligations linked to the Concession		3,605,794	-	171,184	(13,095)	(169,449)	3,594,434
Total Intangible assets - concession agreement ⁽⁵⁾		16,428,780	3,541	839,592	(35,933)	(759,468)	16,476,512

	Average amortization rate (%)	Balances at 12/31/2022	Business Combination	Addition	Transfers ⁽¹⁾	Write-offs ⁽²⁾	Amortization ⁽³⁾	Balances at 12/31/2023
Intangible assets in service								
Cost	4.13%	32,629,314	1,389,137	5,693	2,446,896	(303,788)	-	36,167,252
Accumulated amortization		(14,633,488)	-	-	(2,989)	208,281	(1,704,482)	(16,132,678)
Total Intangible Assets		17,995,826	1,389,137	5,693	2,443,907	(95,507)	(1,704,482)	20,034,574
(-) Obligations linked to the concession								
Cost	3.79%	6,957,970	-	-	443,807	(17,282)	-	7,384,495
Accumulated amortization		(3,455,054)	-	-	(3,007)	-	(320,640)	(3,778,701)
Total obligations linked to the Concession		3,502,916	-	-	440,800	(17,282)	(320,640)	3,605,794
Total Intangible assets - concession agreement ⁽⁵⁾		14,492,910	1,389,137	5,693	2,003,107	(78,225)	(1,383,842)	16,428,780

- (1) These are transfers from contractual assets - Infrastructure under construction.
- (2) The amount of R\$ 35,933 (R\$ 78,225 as of December 31, 2023) denotes write-offs in the period, initially recorded in Deactivation orders - ODD and at the end of the process the amounts are transferred to other operating income (expenses).
- (3) In the financial year the parent company and its subsidiaries recorded PIS and COFINS credits on the amortization of assets and equipment in the amount of R\$ 29,188 (R\$ 57,145 as of December 31, 2023), and R\$ 1,076 (R\$ 9,674 as of December 31, 2023) as the depreciation expense on the provision for grid incorporation.

⁽⁴⁾ Denotes assets under construction related to the gas concession;

⁽⁵⁾ Includes R\$ 5,898,694 (R\$ 6,080,206 as of December 31, 2023) of asset appreciation determined in the business combination during acquisitions of the subsidiaries EMT, EMS, ERO, EAC and ESGÁS.

The infrastructure used by the subsidiaries in their public energy distribution operations may not be sold, transferred or pledged as surety without the prior, express consent of the Regulatory Authority. Normative Resolution No. 948, dated November 16, 2021, approved the procedures for the release of assets linked to the provision of the public electricity service and waived the requirement of prior consent in the case of release of assets considered unserviceable. It also determined the proceedings of the disposal be deposited into a specific bank account and the funds reinvested into the concession's assets.

The disposal of reversible assets linked to the gas distribution concession to third parties and the encumbrance or transfer of them, in any form, is subject to legal limits and applicable regulations, which must cumulatively meet the following requirements: a) not compromising the continuity of the granted service provision; and b) not compromising the quality of the granted service provision.

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 electricity distribution infrastructure, for these assets the average weighted amortization rate used is 4.18% (4.12% in 2022). For assets related to the natural gas distribution structure, the weighted average amortization rate is 4% (4% in 2022), limited to the term of the concession agreement.

Obligations related to the electricity DisCos' concession arrangement:

The balances of the concession financial asset, contractual asset of the infrastructure under construction and intangible asset of the concession contract are reduced by obligations linked to the concession, consisting of:

Obligations linked to the concession:	06/30/2024	12/31/2023
Consumer contributions ⁽¹⁾	3,190,249	2,979,493
Participation of the Government, States and Municipalities ⁽²⁾	5,770,392	5,780,194
Government Subsidy - RGR funds ⁽³⁾	302,598	312,233
Reversal reserve ⁽⁴⁾	5,003	5,384
Revenue from surplus demand and Surplus Reactive Energy	338,858	338,858
(-) Accumulated amortization	(3,950,499)	(3,792,305)
Total	<u>5,656,601</u>	<u>5,623,857</u>
Allocation:		
Concession financial asset	1,512,581	1,430,471
Contractual asset - infrastructure under construction	549,586	587,592
Intangible assets - concession agreement	3,594,434	3,605,794
Total	<u>5,656,601</u>	<u>5,623,857</u>

⁽¹⁾ Consumer contributions represent 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 contractual assets - infrastructure under construction.

⁽²⁾ Includes the participation of the Federal Government, with funds from the Energy Development Account - CDE allocated to the Light for All and More Light for Amazon programs; State Government subsidy; and 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.

⁽³⁾ Government Subsidy - RGR funds Concession indemnity - Contractual asset - infrastructure under construction - portion denoting the recognition of receivables to be made using funds from the Global Reversal Reserve - RGR pursuant to MME Ordinance 484 of January 26, 2021. These receivables correspond to the non-depreciated value of distribution assets recorded under Contractual assets - infrastructure under construction - in valuations of the complete regulatory bases, as approved by the National Electricity Regulatory Agency - Aneel in Technical Notes 219/2020 and 220/2020-SFF/ANEEL.

⁽⁴⁾ The reversal reserve, formed up until December 31, 1971, represents the amount of proceeds deriving from the reversal fund, which have been invested in the electricity distribution expansion project, charged interest of 5 % p.a. paid monthly.

17.2 Concession right - consolidated

	Consolidated	
	06/30/2024	12/31/2023
Recognized by subsidiaries ⁽¹⁾	538,012	538,012
Recognized by parent company ⁽²⁾	298,589	298,589
Acquisition of interest ⁽³⁾	118,323	112,436
(-) Accumulated amortization	(758,512)	(738,641)
Subtotal	196,412	210,396

The change is as follows:

	Consolidated	
	06/30/2024	12/31/2023
Balance at 12/31/2023 and 12/31/2022	210,396	234,546
Acquisition of equity interest	5,887	15,593
(-) Amortization in the period/year	(19,871)	(39,743)
Balance at 06/30/2024 and 12/31/2023	196,412	210,396

⁽¹⁾ Intangible assets recognized by subsidiaries:

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 June 30, 2024 the balance to be amortized by the subsidiary is R\$ 67,720 (R\$ 80,032 as of December 31, 2023).

⁽²⁾ Intangible assets recognized by parent company:

Donates the concession rights for equity interests in the subsidiaries ESE and EPB, in the amount of R\$ 61,705 (R\$ 66,634 as of December 31, 2023), net of amortization. In accordance with IAS 16, 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, since January 01, 2017.

The Company also 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, 2023). 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) Rede Group - the equity interests assuring the share control of the companies comprising Rede Group were officially transferred to Energisa on April 11, 2014, 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\$ 57,043 was amortized in the period ended June 30, 2024 (R\$ 55,728 as of December 31, 2023).

(ii) Dinâmica Direitos Creditórios - on May 14, 2015 the Company acquired the share control of the subsidiary Dinâmica Direitos Creditórios, recording goodwill of R\$ 4,512 (R\$ 4,512 as of December 31, 2023).

(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, 2023). Goodwill of R\$ 18 was determined in FY 2022 under the acquisition of the share control of Urb Energia Limpa Ltda. In December 2023, a premium was recorded for the companies Reenergisa I of R\$ 4,205, Reenergisa II of R\$ 10,159, Reenergisa IV of R\$ 609, and Reenergisa VI of R\$ 620.

(iv) Agric - in June 2024 goodwill of the company AGRIC was recorded in the amount of R\$ 5,887.

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

Amortization period	Consolidated	IRPJ and CSLL reduction
2024 and 2025	54,631	12,559
2026 and 2027	55,484	10,466
2028 and 2029	24,145	-
2030 and 2031	13,572	-
2032 and 2033	5,259	-
2034 and 2035	5,259	-
2036 onwards	38,062	-
Total	196,412	23,025

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 12/31/2023	Addition	Amortization	Balances at 06/30/2024
Right-of-use					
Cost	21.25%	823	2,170	-	2,993
Accumulated amortization		(533)	-	(318)	(851)
Total intangible assets - right-of-use		290	2,170	(318)	2,142

	Parent company			
	Average amortization rate (%)	Balances at 12/31/2022	Amortization	Balances at 12/31/2023
Right-of-use				
Cost	4.86%	823	-	823
Accumulated amortization		(493)	(40)	(533)
Total intangible assets - right-of-use		330	(40)	290

	Consolidated						
	Average amortization rate (%)	Balances at 12/31/2023	Business Combination	Addition	Write-offs	Amortization	Balances at 06/30/2024
Right-of-use							
Cost	11.66%	145,828	868	44,570	(418)	-	190,848
Accumulated amortization		(69,808)	-	-	3	(11,131)	(80,936)
Total intangible assets - right-of-use		76,020	868	44,570	(415)	(11,131)	109,912

	Consolidated						
	Average amortization rate (%)	Balances at 12/31/2022	Business Combination	Addition	Write-offs	Amortization	Balances at 12/31/2023
Right-of-use							
Cost	5.07%	122,228	3,375	30,943	(10,718)	-	145,828
Accumulated amortization		(60,886)	(1,523)	-	-	(7,399)	(69,808)
Total intangible assets - right-of-use		61,342	1,852	30,943	(10,718)	(7,399)	76,020

17.4 Intangible assets - software and other

	Parent company					
	Average amortization rate (%)	Balances at 12/31/2023	Additions	Transfers ⁽¹⁾	Amortization	Balances at 06/30/2024
Cost of software and other						
In service	20.00%	123,581	-	1,215	-	124,796
Accumulated amortization		(59,732)	-	-	(9,710)	(69,442)
In Progress		6,083	3,099	(4,696)	-	4,486
Total intangible assets - software and other		69,932	3,099	(3,481)	(9,710)	59,840

	Parent company					
	Average amortization rate (%)	Balances at 12/31/2022	Additions	Transfers ⁽¹⁾	Amortization	Balances at 12/31/2023
Cost of software and other						
In service	20.00%	84,388	-	39,193	-	123,581
Accumulated amortization		(46,693)	-	-	(13,039)	(59,732)
In Progress		34,842	17,721	(46,480)	-	6,083
Total intangible assets - software and other		72,537	17,721	(7,287)	(13,039)	69,932

⁽¹⁾ The amount of R\$ 3,481 (R\$ 7,287 as of December 31, 2023) denotes the transfer to property, plant and equipment.

	Consolidated						
	Average amortization rate (%)	Balances at 12/31/2023	Business Combination	Addition	Transfers ⁽¹⁾	Amortization	Balances at 06/30/2024
Cost of software and other							
In service	20.00%	974,834	16,643	213	26,618	-	1,018,308
Accumulated Amortization		(552,247)	-	-	-	(60,152)	(612,399)
In progress		52,363	-	45,761	(31,584)	-	66,540
Total intangible assets - software and other		474,950	16,643	45,974	(4,966)	(60,152)	472,449

	Consolidated							
	Average amortization rate (%)	Balances at 12/31/2022	Business Combination	Addition	Transfers ⁽¹⁾	Write-off	Amortization	Balances at 12/31/2023
Cost of software and other								
In service	20.00%	668,636	8,875	5,625	291,976	(278)	-	974,834
Accumulated Amortization		(466,562)	(42)	-	(24)	-	(85,619)	(552,247)
In progress		175,352	-	171,884	(294,873)	-	-	52,363
Total intangible assets - software and other		377,426	8,833	177,509	(2,921)	(278)	(85,619)	474,950

⁽¹⁾ The amount of R\$ 4,966 (R\$ 2,921 as of December 31, 2023) and R\$ 1,906 denotes the transfer to property, plant and equipment, while (R\$ 3,060) denotes the transfer to intangible assets - concession agreement.

18. Trade payables

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Electricity purchases ⁽¹⁾	-	-	1,225,779	1,361,776
Electric Energy Trading Chamber - CCEE ⁽²⁾	-	-	99,793	80,837
Natural gas acquisition ⁽³⁾	-	-	124,491	182,062
National Electric System Operator - ONS ⁽⁴⁾	-	-	182,335	168,583
Connection charges ⁽¹⁾	-	-	19,936	17,874
Service charges in the system ⁽⁵⁾	-	-	6,215	43,576
Charges for use of electric grid ⁽¹⁾	-	-	29,267	27,350
Materials, services and other ⁽⁶⁾	10,014	36,077	794,934	823,816
Total	10,014	36,077	2,482,750	2,705,874
Current	6,697	33,330	2,322,592	2,556,850
Noncurrent	3,317	2,747	160,158	149,024

- (1) Purchased electricity and charges for use of electric grid - this denotes the acquisition of electricity from generators, transmission cost, use of the high-voltage grid and use of the distribution system, with an average settlement term of 25 days.
- (2) Electricity Trading Chamber - the CCEE account consists of the last two provisions of the MCP (Spot Market) energy settlement, the effect of quotas (Physical Guarantee, Angra and Itaipu), and the effect of availability contracts. The main variations were driven by the monthly load realization in the concession area and the distribution company's contracts. The PLD (Difference Settlement Price) prices Spot Market settlements and 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 directly via rate adjustments.
- (3) Natural Gas Acquisition- denotes the acquisition of natural gas from the suppliers Petrobrás, GALP, 3R PETROLEUM - TAG.
- (4) National Electric System Operator - ONS - denotes the acquisition of transmission use costs, with payments due by the 25th of each month following the publication of the AVD, or in three installments on the 15th, 25th and 5th of the following month.
- (5) System Service Charges - ESS: Denote out-of-merit-order dispatching of thermal power plants. In the period ended June 30, 2024 the out-of-merit-order dispatching of thermal power plants was significantly lower than in the previous period. This is because, in November and December of 2023, there was a need to dispatch thermal plants for peak demand management due to the heat waves.
- (6) Materials, services and other - denotes the acquisitions of materials, services and other items required to implement, conserve and maintain the electricity distribution services, with an average settlement of 30 days. Includes estimates of success fees for lawyers due to legal proceedings.

19. Loans, financing and debt charges

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

	Parent company					
	Balances at 12/31/2023	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Mark-to-market of debt	Balances at 06/30/2024
Measured at amortized cost						
Domestic currency						
Floating						
CDI	1,535,994	(11,429)	(6,338)	95,425	-	1,613,652
(-) Borrowing cost	(1,451)	-	-	1,207	-	(244)
Total at amortized cost	1,534,543	(11,429)	(6,338)	96,632	-	1,613,408
Fair value measurement						
Foreign currency						
US dollar	492,261	(276,145)	(9,432)	84,427	-	291,111
Euro	52,659	-	(3,407)	7,645	-	56,897
(-) Borrowing cost	(124)	-	-	124	-	-
Mark-to-market	(4,444)	-	-	-	3,715	(729)
Total fair value	540,352	(276,145)	(12,839)	92,196	3,715	347,279
Total	2,074,895	(287,574)	(19,177)	188,828	3,715	1,960,687
Current	1,486,575					1,875,687
Noncurrent	588,320					85,000

	Parent company						
	Balances at 12/31/2022	Funding	Principal Payment ⁽¹⁾	Interest Payment	Charges, monetary and exchange restatement and costs	Mark-to-market of debt	Balances at 12/31/2023
Measured at amortized cost							
Domestic currency							
Floating							
CDI	1,602,477	1,091,938	(1,326,795)	(94,875)	263,249	-	1,535,994
(-) Borrowing cost	(3,933)	-	-	-	2,482	-	(1,451)
Total at amortized cost	1,598,544	1,091,938	(1,326,795)	(94,875)	265,731	-	1,534,543
Fair value measurement							
Foreign currency							
US dollar	260,921	248,364	-	(14,675)	(2,349)	-	492,261
(-) Borrowing cost	-	50,000	-	-	2,659	-	52,659
Mark-to-market	(371)	-	-	-	247	-	(124)
Total fair value	(17,772)	-	-	-	-	13,328	(4,444)
Total	242,778	298,364	-	(14,675)	557	13,328	540,352
Total	1,841,322	1,390,302	(1,326,795)	(109,550)	266,288	13,328	2,074,895
Current	543,926						1,486,575
Noncurrent	1,297,396						588,320

⁽¹⁾ R\$ 1,130,028 of the total amount of R\$ 1,326,795 in principal payment was settled through the delivery of the ES GÁS equity interest to EDG I, as per note 15.

	Consolidated							
	Balances at 12/31/2023	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 06/30/2024
Measured at amortized cost								
Domestic currency								
Fixed	608,080	-	(18,643)	(16,814)	19,355	-	-	591,978
Floating								
INPC	128,123	-	(5,642)	(3,197)	6,680	-	-	125,964
IPCA	3,459,149	883,000	(117,514)	(101,736)	182,166	-	-	4,305,065
CDI	6,015,702	-	(187,624)	(239,073)	353,620	-	-	5,942,625
TR	993,693	-	-	(23,905)	49,814	-	-	1,019,602
(-) Borrowing cost	(27,229)	-	-	-	6,440	(8,830)	-	(29,619)
Other	13,638	1,879	(619)	(373)	650	-	-	15,175
Total at amortized cost	11,191,156	884,879	(330,042)	(385,098)	618,725	(8,830)	-	11,970,790
Fair value measurement								
Foreign currency								
US dollar	6,296,228	1,903,048	(2,955,704)	(159,809)	1,046,499	-	-	6,130,262
Euro	385,086	-	-	(14,135)	50,705	-	-	421,656
(-) Borrowing cost	(124)	-	-	-	124	-	-	-
Mark-to-market	2,176	-	-	-	-	-	(5,876)	(3,700)
Total fair value	6,683,366	1,903,048	(2,955,704)	(173,944)	1,097,328	-	(5,876)	6,548,218
Total	17,874,522	2,787,927	(3,285,746)	(559,042)	1,716,053	(8,830)	(5,876)	18,519,008
Current	4,744,243							7,814,358
Noncurrent	13,130,279							10,704,650

Consolidated									
	Balances at 12/31/2022	Funding	Business combination	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 12/31/2023
Measured at amortized cost									
Domestic currency									
Fixed	546,993	81,071	-	(32,472)	(25,388)	37,876	-	-	608,080
Floating									
INPC	133,445	1,559	-	(12,748)	(6,651)	12,518	-	-	128,123
IPCA	2,459,407	1,097,440	-	(155,739)	(202,475)	260,516	-	-	3,459,149
SELIC	3,285	-	-	(3,260)	(252)	227	-	-	-

Consolidated									
	Balances at 12/31/2022	Funding	Business combination	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 12/31/2023
CDI	4,961,076	1,950,000	46,696	(1,139,457)	(546,954)	744,341	-	-	6,015,702
TR	956,407	-	-	-	(86,404)	123,690	-	-	993,693
(-) Borrowing cost	(21,407)	-	(36)	-	-	10,014	(15,800)	-	(27,229)
Other	21,967	2,532	-	(550)	(11,862)	1,551	-	-	13,638
Total at amortized cost	9,061,173	3,132,602	46,660	(1,344,226)	(879,986)	1,190,733	(15,800)	-	11,191,156
Fair value measurement									
Foreign currency									
US dollar	4,710,548	4,490,885	-	(2,607,958)	(253,482)	(43,765)	-	-	6,296,228
Euro	493,860	230,865	-	(337,812)	(7,242)	5,415	-	-	385,086
(-) Borrowing cost	(371)	-	-	-	-	247	-	-	(124)
Mark-to-market	(57,878)	-	-	-	-	-	-	60,054	2,176
Fair value total	5,146,159	4,721,750	-	(2,945,770)	(260,724)	(38,103)	-	60,054	6,683,366
Total	14,207,332	7,854,352	46,660	(4,289,996)	(1,140,710)	1,152,630	(15,800)	60,054	17,874,522
Current	4,045,261								4,744,243
Noncurrent	10,162,071								13,130,279

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

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
ESA										
FRN Santander - 4132130	11,527	23,050	CDI + 0.90%	-	Nov/24	Semiannual as from Dec/21	5.67%	-	-	1
BRADESCO - NP 6 th Issuance Series 2	201,403	189,279	CDI + 2.30%	-	Dec/24	Final	6.36%	-	-	2
BANCO DA CHINA BRASIL -CCB - L0036-2020	85,272	85,170	CDI + 1.60%	-	Dec/25	Final	6.02%	-	-	2
BTG - FIDC ⁽⁶⁾	302,157	283,900	CDI + 2.35%	-	Jan/25	Final	6.39%	-	-	NA
Commercial Paper 7 th Issuance	1,013,293	954,595	CDI + 1.80%	-	Jul/24	Final	6.12%	-	-	2
(-) Borrowing cost	(244)	(1,451)								
Total Local Currency	1,613,408	1,534,543								
ICBC - CCB - ICBCBRPANAMAWK2021001	-	242,098	USD + 1.85%	CDI + 1.71%	Jun/24	Final	15.74%	6.07%	-	2
SCOTIABANK LOAN 26062023	172,786	150,510	USD + 5.8353%	CDI + 1.85%	Jun/26	Final	17.70%	6.14%	-	2
JP MORGAN LOAN 28062023	118,325	99,653	USD + 5.735%	CDI + 1.85%	Jun/25	Final	17.65%	6.14%	-	2
BNP Loan 01072023	56,897	52,659	EURO + 5.125%	CDI + 1.85%	Jun/25	Final	13.80%	6.14%	-	2
(-) Borrowing cost	-	(124)								
Mark-to-market of debt ⁽⁴⁾	(729)	(4,444)								
Total foreign currency	347,279	540,352								
Total ESA	1,960,687	2,074,895								
ESE										
ENERGISAPREV - Deficit Repair - Sergipe Settled Plan	3,939	3,916	IPC FIPE + 5.41%	-	Jul/44	Monthly from Jan/21	4.54%	-	A	NA
ENERGISAPREV - MIGRATION - Sergipe DC Plan	2,561	3,088	IPCA + 5.78%	-	Jun/26	Monthly from Jun/21	6.28%	-	A	NA
BNDES - 20.2.0495-1 TRANCHE A	32,190	36,033	IPCA + 1.83% + 3.00%	-	Oct/27	Monthly from Apr/22 onwards	5.82%	-	A + R	2
BNDES - 20.2.0495-1 TRANCHE B	69,763	67,895	IPCA + 1.83% + 3.00%	CDI + 0.02%	Dec/34	Monthly from Nov/27	5.82%	5.23%	A + R	2

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
ENERGISAPREV - Deficit Repair - Sergipe Settled Plan	7,196	7,191	IPC FIPE + 5.16%	-	Feb/41	Monthly from Apr/22 onwards	4.42%	-	A	NA
ENERGISAPREV - Deficit Repair - Sergipe Settled Plan	2,532	2,531	IPC FIPE + 5.16%	-	Feb/41	Monthly from Apr/22 onwards	4.42%	-	A	NA
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	150,139	150,229	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
ENERGISAPREV - MIGRATION - Energisa DC Plan	44,766	54,451	IPCA + 5.78%	-	May/26	Monthly from Jul/23 onwards	6.28%	-	A	NA
ENERGISAPREV - MIGRATION - Energisa DC Plan	11,298	11,144	IPCA + 5.41%	-	Jun/44	Monthly from Jul/23 onwards	6.10%	-	A	NA
ENERGISAPREV - MIGRATION - Energisa DC Plan	7,392	8,055	IPCA + 4.96%	-	Apr/28	Monthly from Jul/23 onwards	5.88%	-	A	NA
ENERGISAPREV - Deficit Repair - Sergipe Settled Plan	1,508	-	IPC FIPE + 4.96%	-	Sep/25	Monthly from Mar/24 onwards	4.32%	-	A	NA
BNDES - 23.2.0331-1	75,210	-	IPCA + 5.48% + 1.50%	-	Dec/43	Monthly from Mar/24 onwards	6.86%	-	F	NA
(-) Borrowing cost	(1,419)	(943)								
Total Local Currency	407,075	343,590								
Resolution 4131 - Citibank Loan 62779	280,703	244,505	SOFR + 0.75%	CDI + 1.40%	Jan/25	Final	20.50%	5.92%	A	2
Resolution 4131 - Citibank Loan 63406	70,351	61,272	SOFR + 0.84%	CDI + 1.55%	Oct/24	Final	20.55%	5.99%	A	2
CITIBANK - LOAN TRADE 64065	57,257	49,902	SOFR + 0.86%	CDI + 1.70%	Aug/25	Final	20.56%	6.07%	A	2
Mark-to-market of debt ⁽⁴⁾	1,921	1,199								
Total foreign currency	410,232	356,878								
Total ESE	817,307	700,468								
EPB										
ENERGISAPREV - Deficit Repair - Funasa Settled Plan	2,037	2,135	INPC + 5.28%	-	Dec/29	Monthly from Jan/21 onwards	6.14%	-	A	NA
CCB Bradesco 24032020	-	137,402	CDI + 1.67%	-	Mar/24	Final	6.09%	-	A	2
BTG PACTUAL - BNDES 3/20 - TRANCHE A	96,545	101,113	IPCA + 1.83% + 3.23%	-	Apr/31	Monthly from Apr/22 onwards	5.93%	-	A + R	2
BTG PACTUAL - BNDES 3/20 - TRANCHE B	59,046	57,464	IPCA + 1.83% + 3.23%	CDI + 0.25%	Dec/34	Monthly from Feb/31 onwards	5.93%	5.23%	A + R	2
ENERGISAPREV - MIGRATION - Energisa DC Plan ⁽⁷⁾	22,691	23,013	INPC + 5.28%	-	Jun/33	Monthly from Jan/21 onwards	6.14%	-	A	NA
ENERGISAPREV - Deficit Repair - Funasa DB I Plan ⁽⁷⁾	68,080	68,883	INPC + 5.28%	-	Nov/33	Monthly from Jan/21 onwards	6.14%	-	A	NA
ENERGISAPREV - Deficit Repair - Funasa DB I Plan ⁽⁷⁾	1,481	1,499	INPC + 5.28%	-	Nov/33	Monthly from Jan/21 onwards	6.14%	-	A	NA
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	50,046	50,076	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
BNDES - 23.2.0334-1	108,533	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(1,213)	(239)								
Total Local Currency	407,246	441,346								
BAML - LOAN 24032023	52,667	45,876	USD 5.03%	CDI + 1.55%	Mar/25	Final	17.30%	5.99%	A	2
SCOTIABANK LOAN 4131 09032023	-	38,277	USD + 1.52%	CDI + 1.65%	Jun/24	Final	15.58%	6.04%	A	2
SCOTIABANK LOAN 4131 09032023	21,813	18,997	USD + 5.3635%	CDI + 1.57%	Mar/26	Final	17.47%	6.00%	A	2
CITIBANK LOAN TRADE 63408	70,351	61,272	SOFR + 0.84%	CDI + 1.55%	Oct/24	Final	20.55%	5.99%	A	2
CITIBANK LOAN TRADE 64064	57,257	49,902	SOFR + 0.86%	CDI + 1.70%	Aug/25	Final	20.56%	6.07%	A	2

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
Mark-to-market of debt ⁽⁴⁾	(56)	(799)								
Total foreign currency	202,032	213,525								
Total EPB	609,278	654,871								
EMR										
BTG PACTUAL - BNDES 2/20	69,579	70,952	IPCA + 1.83% + 3.23%	-	Dec/34	Monthly from Apr/22 onwards	5.93%	-	A + R	2
1 st Commercial Paper	105,757	106,719	CDI + 1.55%	-		Annual from Jul/25	5.99%	-	A	NA
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	90,083	90,137	CDI + 1.80%	-		Final	6.12%	-	A	2
BNDES - 23.2.0337-1	59,062	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	A + R	2
(-) Borrowing cost	(1,174)	(850)								
Total Local Currency	323,307	266,958								
SCOTIABANK - LOAN 4131 - 17062021	-	38,277	USD + 1.52%	CDI + 1.65%	Jun/24	Final	15.58%	6.04%	A	2
BAML - LOAN 4131 - 28012021	-	88,692	USD + 1.83%	CDI + 1.75%	Feb/24	Final	15.73%	6.09%	A	2
BAML - LOAN 4131 - 09122021	-	34,155	USD + 2.19%	CDI + 1.50%	Jun/24	Final	15.91%	5.97%	A	2
BAML - LOAN 20052022	33,973	29,591	USD + 3.98%	CDI + 1.75%	May/25	Final	16.79%	6.09%	A	2
BAML - LOAN 24012023	112,970	98,404	USD + 5.31%	CDI + 1.40%	May/25	Final	17.44%	5.92%	A	2
BAML - LOAN 18122024	115,533	-	USD + 5.34%	CDI + 1.58%	Jan/26	Final	17.46%	6.01%	A	2
Mark-to-market of debt ⁽⁴⁾	(1,880)	(2,341)								
Total foreign currency	260,596	286,778								
Total EMR	583,903	553,736								
EMT										
FIDC Energisa Group IV - Series 1	353,606	353,542	TR + 7.00%	-	Oct/34	Monthly from Nov/29	3.79%	-	R	NA
FIDC Energisa Group IV - Series 2	344,315	360,251	CDI + 0.70%	-	Apr/31	Monthly from May/21	5.57%	-	R	NA
BNDES - 20.2.0494-1 TRANCHE A ⁽³⁾	99,236	111,084	IPCA + 1.83% + 3.00%	-	Oct/27	Monthly from Apr/22 onwards	5.82%	-	F	2
BNDES - 20.2.0494-1 TRANCHE B	215,067	209,308	IPCA + 1.83% + 3.00%	CDI + 0.02%	Dec/34	Monthly from Nov/27	5.82%	5.23%	A + R	2
ENERGISAPREV - MIGRATION - Energisa DC Plan	11,410	11,690	INPC + 5.46%	-	Oct/29	Monthly from Jan/21	6.22%	-	A	NA
ENERGISAPREV - Deficit Repair - Risk Plan	1,381	1,376	INPC + 5.17%	-	Feb/38	Monthly from Apr/22 onwards	3.53%	-	A	NA
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	500,464	500,763	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
BNDES - 23-2-0330-1	199,336	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(4,149)	(3,060)								
Total Local Currency	1,720,666	1,544,954								
Merrill Lynch Loan 09022022	148,464	133,427	EURO + 1.48%	CDI + 1.60%	Feb/25	Final	12.01%	6.02%	A	2
SCOTIABANK - LOAN 4131 - 11062021	-	113,500	USD + 1.21%	CDI + 1.65%	Jun/24	Final	15.42%	6.04%	A	2
J P MORGAN Loan	-	286,265	USD + 3.04%	CDI + 1.55%	Mar/25	Final	16.33%	5.99%	A	2
Citibank Loan 60976 ⁽⁹⁾	-	101,819	SOFR + 1.00%	CDI + 1.40%	Mar/24	Final	20.63%	5.92%	A	2
Scotiabank Loan 13102022	276,741	241,016	USD + 5.25%	CDI + 1.40%	Oct/25	Final	17.41%	5.92%	A	2
Merrill Lynch Loan 01122022	214,176	186,563	USD + 5.67%	CDI + 1.45%	Dec/24	Final	17.62%	5.94%	A	2

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
Citibank Loan 62778	-	293,478	SOFR + 0.80%	CDI + 1.50%	Jan/26	Final	20.53%	5.92%	A	2
Scotiabank Loan 09032023	250,851	218,469	USD + 5.36%	CDI + 1.57%	Mar/26	Final	17.47%	6.00%	A	2
Merrill Lynch Loan 24032023	31,600	27,525	USD + 5.03%	CDI + 1.55%	Mar/25	Final	17.30%	5.99%	A	2
Safra Loan 157495	-	15,404	USD + 6.42%	CDI + 1.60%	Feb/24	Final	17.98%	6.02%	A	2
Safra Loan 157497	15,518	13,030	USD + 6.42%	CDI + 1.60%	Aug/24	Final	17.98%	6.02%	A	2
Safra Loan 157522	13,737	11,535	USD + 6.42%	CDI + 1.60%	Feb/25	Final	17.98%	6.02%	A	2
Safra Loan 157523	255,828	214,812	USD + 6.42%	CDI + 1.60%	Aug/25	Final	17.98%	6.02%	A	2
BAML LOAN 17112023	137,077	119,382	USD + 5.95%	CDI + 1.53%	Nov/25	Final	17.75%	5.98%	A	2
CITIBANK NCE - TRADE 65874	327,986	-	SOFR + 1.50%	CDI + 1.25%	Jun/28	Final	20.88%	5.84%	A	2
Mark-to-market of debt ⁽⁴⁾	(4,059)	1,452								
Total foreign currency	1,667,919	1,977,677								
Total EMT	3,388,585	3,522,631								
EMS										
FIDC Energisa Group IV - Series 1	291,660	291,607	TR + 7.00%	-	Oct/34	Monthly from Nov/29	3.79%	-	R	NA
FIDC Energisa Group IV - Series 2	157,121	164,392	CDI + 0.70%	-	Apr/31	Monthly from May/21	5.57%	-	R	NA
BNDES 20.2.0493-1 TRANCHE A	81,013	90,686	IPCA + 1.83% + 3.00%	-	Oct/27	Monthly from Apr/22 onwards	5.82%	-	A + R	2
BNDES 20.2.0493-1 TRANCHE B	175,575	170,872	IPCA + 1.83% + 3.00%	CDI + 0.02%	Dec/34	Monthly from Nov/27	5.82%	5.23%	A + R	2
Commercial Paper - Issuance 3	72,291	68,120	CDI + 1.75%	-	Jul/24	Final	6.09%	-	A	2
1 st Commercial paper series 1	211,054	212,927	CDI + 1.40%	-	Jul/25	Final	5.92%	-	A	2
1 st Commercial paper series 2	211,198	213,074	CDI + 1.55%	-	Jul/26	Annual from Jul/25	5.99%	-	A	2
2 nd COMMERCIAL PAPER ISSUANCE SINGLE SERIES	190,176	190,290	CDI + 1.80%	-	Jun/26	Final	6.12%	-	A	2
BNDES - 23.2.0329-1	145,328	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(3,931)	(3,415)								
Total Local Currency	1,531,485	1,398,553								
BAML - LOAN 4131 - 16032022	67,378	60,559	EURO + 1.60%	CDI + 1.60%	Mar/25	Final	12.07%	6.02%	A	2
BAML - LOAN 4131 - 28012021	-	74,677	USD + 1.83%	CDI + 1.75%	Feb/24	Final	15.73%	6.09%	A	2
Loan Citi - 60975	-	152,729	SOFR + 1.00%	CDI + 1.40%	Mar/24	Final	20.63%	5.92%	A	2
Scotiabank Loan 4131 01122022	160,182	139,524	USD + 4.48%	CDI + 1.45%	Dec/25	Final	17.03%	5.94%	A	2
BAML - LOAN 4131 - 24032023	73,734	64,226	USD + 5.03%	CDI + 1.55%	Mar/25	Final	17.30%	5.99%	A	2
Citibank - Loan Trade 64331 ⁽⁹⁾	-	141,173	SOFR + 0.84%	CDI + 1.65%	Sep/25	Final	20.55%	6.04%	A	2
CITIBANK NCE - TRADE 65873	262,557	-	SOFR + 1.50%	CDI + 1.25%	Jun/28	Final	20.88%	5.84%	A	2
Mark-to-market of debt ⁽⁴⁾	(947)	(1,554)								
Total foreign currency	562,904	631,334								
Total EMS	2,094,389	2,029,887								
ETO										
BNDES - 20.2.0496-1	169,324	172,667	IPCA + 1.83% + 3.00%	-	Dec/34	Monthly from Apr/22 onwards	5.82%	-	A + R	2
ENERGISAPREV - MIGRATION - Energisa DC Plan	2,912	3,035	INPC + 4.96%	-	Jun/30	Monthly from	5.98%	-	A	NA

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
ENERGISAPREV - Deficit Repair - Risk Plan	1,757	1,751	INPC + 5.17%	-	Feb/38	Jan/21 Monthly from Apr/22 onwards	6.08%	-	A	NA
1 st Commercial Paper Issuance	126,848	119,645	CDI + 1.55%	-	Sep/25	Final	5.99%	-	A	2
2 nd COMMERCIAL PAPER ISSUANCE SINGLE SERIES	30,028	30,046	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
3 rd COMMERCIAL PAPER ISSUANCE SINGLE SERIES	156,691	157,658	CDI + 1.55%	-	Aug/25	Final	5.99%	-	A	2
BNDES - 23-2-0332-1	116,530	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(2,132)	(1,233)								
Total Local Currency	601,958	483,569								
BAML - LOAN 4131 - 28012021	-	74,677	USD + 1.83%	CDI + 1.75%	Feb/24	Final	15.73%	6.09%	A	2
BAML - LOAN 4131 - 19032024	113,568	-	USD + 5.43%	CDI + 1.35%	Mar/26	Final	17.50%	5.87%	A	2
Mark-to-market of debt ⁽⁴⁾	(550)	(257)								
Total foreign currency	113,018	74,420								
Total ETO	714,976	557,989								
ESS										
BNDES - 20.2.0497-1	130,350	132,924	IPCA + 2.10% + 3.00%	-	Dec/34	Monthly from Apr/22 onwards	5.95%	-	A + R	2
ENERGISAPREV - MIGRATION - Energisa DC Plan	11,481	11,991	INPC + 4.91%	-	Apr/30	Monthly from Jan/21	5.95%	-	A	NA
COMMERCIAL PAPER 3 rd ISSUANCE SERIES 3	130,476	123,096	CDI + 1.50%	-	Aug/24	Final	5.97%	-	A	2
ENERGISAPREV - Deficit Repair - Eléctricas DB I Plan	2,200	2,206	INPC + 4.75%	-	Feb/36	Monthly from Apr/22 onwards	5.88%	-	A	NA
1 st COMMERCIAL PAPER ISSUANCE	158,635	160,079	CDI + 1.55%	-	Jul/26	Annual from Jul/25	5.99%	-	A	2
ENERGISAPREV - Deficit Repair - Eléctricas OP Plan	534	544	INPC + 5.04%	-	Dec/32	Monthly from Jan/23	6.02%	-	A	NA
2 nd COMMERCIAL PAPER ISSUANCE SINGLE SERIES ⁽³⁾	50,046	50,076	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
BNDES - 23.2.0333-1	86,236	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(1,908)	(1,407)		-						
Total Local Currency	568,050	479,509								
Scotiabank Loan - 14122021	137,058	119,365	USD + 1.98%	CDI + 1.60%	Dec/24	Final	15.81%	6.02%	A	2
Scotiabank Loan - 13102022	69,184	60,253	USD + 5.25%	CDI + 1.40%	Oct/25	Final	17.41%	5.92%	A	2
Mark-to-market of debt ⁽⁴⁾	(3,287)	(4,683)								
Total foreign currency	202,955	174,935								
Total ESS	771,005	654,444								
ERO										
CCEE - Eletrobrás	143,593	144,719	FIXED + 5.00%	-	Oct/48	Monthly from Jan/24	2.47%	-	R	NA
FRN 4131614	7,169	14,336	CDI + 0.90%	-	Nov/24	Semianual as from Dec/21	5.67%	-	A	1
BTG PACTUAL - BNDES 4/200	197,568	201,469	IPCA + 1.83% + 3.23%	-	Dec/34	Monthly from Apr/22 onwards	5.93%	-	A + R	2
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	400,371	400,610	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
BNDES - 23-2-0335-1	37,834	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(1,537)	(1,752)								
Total Local Currency	784,998	759,382								

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
Scotiabank Loan 13102022	69,184	60,253	USD + 5.25%	CDI + 1.40%	Oct/25	Final	17.41%	5.92%	A	2
Santander Loan CCB	363,336	304,773	USD + 6.63%	CDI + 1.65%	Aug/25	Final	18.08%	6.04%	A	2
Citibank Loan 64334 ⁽⁹⁾	-	204,060	SOFR + 0.84%	CDI + 1.65%	Sep/25	Final	20.55%	6.04%	A	2
CITIBANK NCE - TRADE 65875	230,700	-	SOFR + 1.50%	CDI + 1.10%	Jun/27	Final	20.88%	5.77%	A	2
Mark-to-market of debt ⁽⁴⁾	3,284	5,909								
Total foreign currency	666,504	574,995								
Total ERO	1,451,502	1,334,377								
EAC										
CCEE - Eletrobrás	68,284	68,812	FIXED + 5.00%	-	Dec/48	Monthly from Jan/24	2.47%	-	R	NA
BTG PACTUAL - BNDES 1/20	98,713	100,660	IPCA + 1.83% + 3.23%	-	Dec/34	Monthly from Apr/22 onwards	5.93%	-	A + R	2
COMMERCIAL PAPER 1 st ISSUANCE SERIES 5	-	17,088	CDI + 1.81%	-	Jan/24	Final	6.12%	-	A	2
COMMERCIAL PAPER 1 st ISSUANCE SERIES 6	344,080	324,132	CDI + 1.81%	-	Jul/24	Final	6.12%	-	A	2
China Construction Bank CCB no. 1303950	90,289	90,191	CDI + 1.50%	-	Jun/26	Final	5.97%	-	A	2
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	140,130	140,214	CDI + 1.80%	-	Jun/25	Final	6.12%	-	A	2
BNDES - 23.2.0336-1	62,835	-	IPCA + 5.48% + 1.50%	-	Dec/43	Final	6.86%	-	F	2
(-) Borrowing cost	(3,089)	(3,291)								
Total Local Currency	801,242	737,806								
Total EAC	801,242	737,806								
ESOL										
BBM - LOAN AGREEMENT No. 56735	-	8,556	USD + 1.74%	CDI + 1.34%	Feb/24	Annual from Feb/23	3.63%	2.95%	A	NA
BBM - LOAN AGREEMENT No. 56890	-	12,002	USD + 1.77%	CDI + 1.36%	Jun/24	Annual from Jun/23	3.64%	2.96%	A	NA
Mark-to-market of debt ⁽⁴⁾	-	(327)								
Total foreign currency	-	20,231								
Total ESOL	-	20,231								
ETE										
1 st Commercial Paper	352,211	352,456	CDI + 1.45%	-	Jun/25	Final	5.94%	-	A	NA
(-) Borrowing cost	(349)	(524)								
Total Local Currency	351,862	351,932								
Santander Loan 4131 - 27072023	559,828	469,531	USD + 6.68%	CDI + 1.75%	Jul/25	Final	18.11%	6.09%	A	2
Mark-to-market of debt ⁽⁴⁾	2,815	8,439								
Total foreign currency	562,643	477,970								
Total ETE	914,505	829,902								
EPA I										
BASA - CCB 048-19/0002-0 ⁽⁵⁾	193,441	195,329	IPCA + 1.89%	-	Apr/40	Monthly from May/24	4.37%	-	A + R + S	ICSD
(-) Borrowing cost	(954)	(999)								
Total Local Currency	192,487	194,330								
Total EPA I	192,487	194,330								
EPA II										
BASA - CCB 128-20/0050-8 ⁽⁵⁾	242,908	242,625	IPCA + 1.89%	-	Apr/40	Monthly from May/24	4.27%	-	A + R + S	ICSD
(-) Borrowing cost	(1,284)	(1,323)								
Total Local Currency	241,624	241,302								
Total EPA II	241,624	241,302								
ECOM										

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
XP Comercializadora LP01-2024	42,094	71,777	IPCA + 0.00%	-	Jan/25	Monthly from Feb/24	3.43%	-	SG	NA
Total Local Currency	42,094	71,777								
BBM - LOAN AGREEMENT No. 56889	-	19,195	USD + 1.76%	CDI + 1.36%	Jun/24	Annual from Jun/23	15.70%	5.90%	A	NA
BBM LOAN AGREEMENT No. 57777	34,479	30,034	USD + 5.45%	CDI + 1.40%	Sep/24	Final	17.51%	5.92%	A	NA
BOCOM BBM LOAN No. 58172	43,748	-	USD + 5.06%	CDI + 1.42%	Sep/24	Final	17.32%	5.93%	A	NA
Mark-to-market of debt ⁽⁴⁾	(399)	(765)								
Total foreign currency	77,828	48,464								
Total ECOM	119,922	120,241								
EGCS-RP1										
BNDES - 23.9.0040-1 TRANCHE A	55,485	55,112	IPCA + 1.50% + 5.31%	-	Sep/47	Monthly from Jan/24	6.78%	-	F	2
(-) Borrowing cost	(262)	(273)								
Total Local Currency	55,223	54,839								
SCOTIABANK - LOAN 4131 - 27072023 ⁽³⁾	-	67,718	USD + 6.4005%	CDI + 1.28%	Jan/24	Final	17.97%	5.86%	A	2
Mark-to-market of debt ⁽⁴⁾	-	(41)								
Total foreign currency	-	67,677								
Total EGCS-RP1	55,223	122,516								
EGCS-RP2										
BNDES - 23.9.0040-1 TRANCHE B	55,485	55,112	IPCA + 1.50% + 5.31%	-	Sep/47	Monthly from Jan/24	6.78%	-	F	2
(-) Borrowing cost	(262)	(273)								
Total Local Currency	55,223	54,839								
SCOTIABANK - LOAN 4131 - 27072023 ⁽³⁾	-	67,718	USD + 6.4005%	CDI + 1.28%	Jan/24	Final	17.97%	5.86%	A	2
Mark-to-market of debt ⁽⁴⁾	-	(41)								
Total foreign currency	-	67,677								
Total EGCS-RP2	55,223	122,516								
ETT										
BASA - CCB 128-21/0008-1 ⁽⁵⁾	330,875	330,631	IPCA + 2.46%	-	May/41	Monthly from Oct/24 onwards	4.65%	-	A+ R+F	ICSD
BNDES - 21.02.0247-1 ⁽⁵⁾	198,453	188,756	IPCA + 3.03% + 1.81%	-	May/41	Monthly from Oct/24 onwards	5.82%	-	R	ICSD
(-) Borrowing cost	(1,597)	(1,664)								
Total Local Currency	527,731	517,723								
Total ETT	527,731	517,723								
ALSOL										
BNDES - 21.9.0069 -2 TRANCHE A	22,708	23,569	FIXED + 4.55%	-	Oct/37	Monthly from Nov/22	2.25%	-	A + R	NA
BNDES - 21.9.0069 -2 TRANCHE B	24,963	25,204	IPCA + 3.28% + 3.51%	-	Oct/37	Monthly from Nov/22	6.77%	-	A + R	NA
BNDES - 22.2.0405-1 TRANCHE A	559,914	544,684	IPCA + 5.12% + 1.50%	-	Oct/37	Monthly from Jan / 26	6.74%	-	F	NA
BNDES - 22.2.0405-1 TRANCHE B	68,633	68,628	FIXED + 2.52%	-	Oct/37	Monthly from Jan / 26	1.25%	-	F	NA
1 st COMMERCIAL PAPER ISSUANCE SINGLE SERIES	111,671	105,202	CDI + 1.80%	-	Aug/25	Final	6.12%	-	A	2
2 nd COMMERCIAL PAPER ISSUANCE SINGLE SERIES	104,147	104,672	CDI + 1.80%	-	Aug/25	Final	6.12%	-	A	2
(-) Borrowing cost	(4,115)	(4,532)								
Total Local Currency	887,921	867,427								
SCOTIABANK - LOAN 4131 -	-	361,767	USD + 1.89%	CDI +	Feb/24	Final	15.76%	5.89%	A	2

Company / Operation	Total		Annual Finance Charges (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	(Effective interest rate) (% p.a.) ⁽¹⁾	(Effective SWAP rate) (% p.a.) ⁽²⁾	Security ⁽²⁾	Covenants ⁽³⁾
	06/30/2024	12/31/2023								
02022022 ⁽³⁾				1.34% p.a						
SCOTIABANK - LOAN 4131 - 23012024 ⁽³⁾	-	-	USD + 5.71%	CDI + 1.25%	May/24	Final	17.64%	5.84%	A	2
BAML - LOAN 4131 - 26042024 ⁽³⁾	272,096	-	USD + 6.14%	CDI + 1.15%	May/24	Final	17.84%	5.79%	A	2
BOCOM BBM LOAN 58121 ⁽³⁾	164,238	-	USD + 4.97%	CDI + 0.81%	May/24	Final	17.27%	5.62%	A	2
BOCOM BBM LOAN 58152 ⁽³⁾	108,973	-	USD + 5.14%	CDI + 0.70%	May/24	Final	17.36%	5.57%	A	2
Mark-to-market of debt ⁽⁴⁾	2,446	(1,140)								
Total foreign currency	547,753	360,627								
Total ALSOL	1,435,674	1,228,054								
REDE										
"RJ" Creditors - Bicbanco	9,091	8,449	1.0% (Fixed)	-	Nov/35	Final	0.25%	-	R	NA
"RJ" Creditors - BNB	20,031	18,617	1.0% (Fixed)	-	Nov/35	Final	0.25%	-	R	NA
Total Local Currency	29,122	27,066								
Total REDE	29,122	27,066								
DENERGE										
FI-FGTS (Restructured)	374,336	348,544	TR + 4.00%	-	Nov/35	Final	1.12%	-	-	NA
Total Local Currency	374,336	348,544								
Total DENERGE	374,336	348,544								
LXTE										
BASA - CCB 007-10/0061-5 ⁽⁷⁾	119,088	127,207	FIXED + 8.50%	-	Oct/31	Monthly from Mar/15	4.88%	-	R + S	ICSD
Total Local Currency	119,088	127,207								
Total LXTE	119,088	127,207								
LMTE										
BASA - CCB 007-10/0062-3 ⁽⁸⁾	140,550	148,079	FIXED + 8.50%	-	Oct/33	Monthly from Apr/22 onwards	4.88%	-	R + S	ICSD
Total Local Currency	140,550	148,079								
Total LMTE	140,550	148,079								
EAM										
BASA - CCB 128-22/0001-9 ⁽⁷⁾	150,557	150,054	IPCA + 4.7031%	-	Jul/42	Monthly from Apr/26 onwards	5.75%	-	A + F + R	ICSD
Total Local Currency	150,557	150,054								
Total EAM	150,557	150,054								
ESGAS										
BANESTES CCB No. 22.036559-0	20,768	23,049	CDI + 3.91%	-	0.00%	FEB/27	7.16%	-	R	NA
BANESTES CCB No. 23.0269-0	22,769	22,778	CDI + 3.91%	-	0.00%	SEP/27	7.16%	-	R	NA
Total Local Currency	43,537	45,827								
BNP LOAN 01072023	148,917	138,441	EURO + 5.13%	CDI + 1.85%	JUN/25	Final	13.80%	6.14%	A	2
SCOTIABANK LOAN 28062023	460,769	401,135	USD + 5.84%	CDI + 1.85%	JUN/25	Final	17.70%	6.14%	A	2
JP MORGAN LOAN 26062023	319,128	268,681	USD + 5.70%	CDI + 1.85%	JUN/25	Final	17.63%	6.14%	A	2
Mark-to-market of debt ⁽⁴⁾	(2,259)	1,569								
Total foreign currency	926,555	809,826								
Total ESGAS	970,092	855,653								
In local currency	11,970,790	11,191,156								
In foreign currency	6,548,218	6,683,366								
Energisa Consolidated	18,519,008	17,874,522								

- (1) The effective interest rates represent the changes in the period ended June 30, 2024. The effects of hedge accounting are not being taken into account for foreign-currency debt, demonstrated in note 32;
- (2) A=Endorsement of Energisa S/A, FB = Bank 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 indicators established in the contracts using consolidated interim financial information, and are listed below:

Covenants	Index Required	Enforceability
Net Debt / Adjusted EBITDA Covenants ⁽¹⁾	<p>(1) Less than or equal to 4.0x until maturity, for operations contracted up to 2019</p> <p>(2) Less than or equal to 4.25x until maturity, for other operations</p>	Quarterly and Annual

⁽¹⁾ 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 June 30, 2024.

- (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, June 2021, and June 2022, the subsidiaries EPA I, EPA II, ETT, and EAM secured financing from Banco da Amazônia and for ETT from BNDES, which have financial index calculations respecting the following covenant limits:
- ✓ 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) The amount is related to the shareholder agreement that provides a put option against the Company 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.
- (7) The indirect subsidiaries Linhas Macapá Transmissora de Energia S/A and Linhas Xingu Transmissora de Energia S/A, have the following Guarantees and Covenants:

Guarantees:

CRSD equivalent to 3x the latest monthly debt service. Pledge over 100% of the concession operators' shares and rights emerging from the concession, including Reserve Accounts.

Covenants:

Debt service coverage ratio (ICSD), equaling or exceeding 1.3x, determined annually, after 12 (twelve) months of principal payment until the end of the contract. These requirements were being performed as of June 30, 2024.

- (8) The effective swap rates in the short position represent the variations that occurred in the period ended June 30, 2024, as demonstrated in note 32.
- (9) On June 14, 2024, we made an early settlement with Banco Citibank N.A. in the amount of R\$ 712,029.

Guarantees:

- ✓ To guarantee payment of the installments, the subsidiaries maintain short-term investments of R\$ 66,795 (R\$ 66,942 as of December 31, 2023), recorded under "short-term investments in money market and "secured funds" in the consolidated non-current 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	06/30/2024	12/31/2023
USD x R\$	14.82%	-7.21%
TJLP	3.25%	7.05%
CDI	5.22%	13.15%
IPCA	3.43%	4.62%
TR	0.35%	2.39%
IPC-FIPE	1.87%	3.17%
Euro	11.27%	-3.91%
INPC	3.53%	3.71%
SOFR	5.31%	5.55%

The financing classified in noncurrent liabilities are scheduled as follows:

	Parent company	Consolidated
2025	85,000	3,091,987
2026	-	1,315,190
2027	-	983,797
2028	-	743,578
2028 onwards	-	4,570,098
Total	85,000	10,704,650

20. Debentures

Changes in debentures are as follows:

	Parent company						
	Balances at 12/31/2023	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Mark-to-market of debt	Balances at 06/30/2024
Measured at amortized cost - floating							
CDI	4,579,659	-	-	(204,246)	274,051	-	4,649,464
IPCA	3,848,591	1,440,000	(254,266)	(118,864)	242,555	-	5,158,016
(-) Borrowing cost	(29,499)	-	-	-	3,873	-	(25,626)
Mark-to-market	113,511	-	-	-	-	(187,476)	(73,965)
Total at amortized cost	8,512,262	1,440,000	(254,266)	(323,110)	520,479	(187,476)	9,707,889
Current	674,217						499,163
Noncurrent	7,838,045						9,208,726

	Parent company							
	Balances at 12/31/2022	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 12/31/2023
Measured at amortized cost - floating								
CDI	2,666,145	2,030,000	(192,132)	(411,330)	486,976	-	-	4,579,659
IPCA	2,378,316	1,337,000	-	(124,535)	257,810	-	-	3,848,591
(-) Borrowing cost	(16,051)	-	-	-	4,896	(18,344)	-	(29,499)
Mark-to-market	-	-	-	-	-	-	113,511	113,511
Total at amortized cost	5,028,410	3,367,000	(192,132)	(535,865)	749,682	(18,344)	113,511	8,512,262
Current	321,569							674,217
Noncurrent	4,706,841							7,838,045

	Consolidated							
	Balances at 12/31/2023	Funding	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 06/30/2024
Measured at amortized cost								
Fixed	80,993	-	-	-	6,146	-	-	87,139
Floating								
CDI	6,646,015	874,185	(1,221,096)	(404,172)	392,919	-	-	6,287,851
IPCA	7,401,364	2,540,000	(258,909)	(200,526)	480,617	-	-	9,962,546
TJLP	986,668	-	(71,654)	(4,986)	36,253	-	-	946,281
(-) Borrowing cost	(181,194)	-	-	-	19,724	(96,243)	-	(257,713)
Mark-to-market	328,126	-	-	-	-	-	(467,544)	(139,418)
Total at amortized cost	15,261,972	3,414,185	(1,551,659)	(609,684)	935,659	(96,243)	(467,544)	16,886,686
Current	2,925,493							2,102,796
Noncurrent	12,336,479							14,783,890

	Consolidated								
	Balances at 12/31/2022	Business Combination	Funding ⁽¹⁾	Principal Payment	Interest Payment	Charges, monetary and exchange restatement and costs	Costs Appropriated	Mark-to-market of debt	Balances at 12/31/2023
Measured at amortized cost									
Fixed	73,204	-	-	-	(3,339)	11,128	-	-	80,993
Floating									
CDI	7,394,942	-	1,487,168	(2,198,360)	(1,021,893)	984,158	-	-	6,646,015
IPCA	6,315,233	8,261	1,285,955	(509,051)	(337,333)	638,299	-	-	7,401,364
TJLP	1,052,316	-	-	(136,502)	(10,405)	81,259	-	-	986,668
(-) Borrowing cost	(150,185)	-	-	-	-	30,011	(61,020)	-	(181,194)
Mark-to-market	(168,874)	-	-	-	-	-	-	497,000	328,126
Total at amortized cost	14,516,636	8,261	2,773,123	(2,843,913)	(1,372,970)	1,744,855	(61,020)	497,000	15,261,972
Current	3,104,422								2,925,493
Noncurrent	11,412,214								12,336,479

⁽¹⁾ Issuance of debentures by subsidiaries on or before June 30, 2024:

Company	Funding	Date	Series	Issuance no.	Effective interest rate
EMS	400,000	02/07/2024	Single	21 st	6.44%
EMT	400,000	02/07/2024	Single	17 th	6.44%
ESA	646,556	04/15/2024	1 st	20 th	6.46%
ESA	793,444	04/15/2024	2 nd	20 th	6.58%
EPB	125,747	04/15/2024	1 st	13 th	6.46%
EPB	174,253	04/15/2024	2 nd	13 th	6.58%
EMT	460,000	04/15/2024	Single	19 th	5.59%
ERO	280,000	04/15/2024	Single	9 th	5.64%
Total	3,280,000				

⁽²⁾ Issuance of debentures by subsidiaries through December 31, 2023:

Company	Funding	Date	Series	Issuance no.	Effective interest rate
EMS	200,000	03/06/2023	Single	18 th	14.55%
ETO	200,000	03/06/2023	Single	9 th	14.55%
ESS	150,000	03/06/2023	Single	9 th	14.65%
ESA	400,000	06/20/2023	2 nd	18 th	15.25%
ESA	184,299	09/15/2023	1 st	19 th	10.79%
ESA	1,138,824	09/15/2023	2 nd	19 th	11.07%
ESA	500,000	09/15/2023	3 rd	19 th	14.60%
Total	2,773,123				

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

Operations	Total		Emissions	No. Securities Issued / free float	Yields (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	Effective interest rate (% p.a.)	(Effective SWAP rate) (% p.a.) ⁽⁴⁾	Security ⁽¹⁾	Covenants
	06/30/2024	12/31/2023										
ESA												
Debentures 8 th Issuance/Series 2	-	254,935	06/15/2017	177,348 / 177,348	IPCA + 5.66%	-	JUN/24	Final	6.22%	-	R	1
Debentures 9 th Issuance Series 2	16,948	16,098	10/15/2017	1,328 / 1,328	IPCA + 4.71%	-	OCT/24	Final	5.76%	-	R	1
Debentures 9 th Issuance Series 3	31,623	29,982	10/15/2017	2,472 / 2,472	IPCA + 5.11%	-	OCT/27	Final	5.95%	-	R	1
Debentures 11 th Issuance	674,315	669,936	04/15/2019	500,000 / 500,000	IPCA + 4.62%	-	APR/26	Final	5.72%	-	SG	1
Debentures 13 th Issuance	400,868	402,882	08/25/2020	576,396 / 576,396	CDI + 2.30%	-	AGM/25	Annual from Aug/23	6.36%	-	SG	2
Debentures 14 th Issuance Series 1	71,182	69,152	10/15/2020	55,000 / 55,000	IPCA + 4.23%	-	OCT/27	Final	5.52%	-	SG	2
Debentures 14 th Issuance Series 2	550,305	534,609	10/15/2020	425,000 / 425,000	IPCA + 4.47%	-	OCT/30	Annual from Oct/28	5.64%	-	SG	2
Debentures 15 th Issuance Series 1	387,666	376,586	10/15/2021	330,000 / 330,000	IPCA + 6.09%	-	OCT/31	Annual from Oct/29	6.43%	-	SG	2
Debentures 15 th Issuance Series 2	716,950	718,834	10/15/2021	700,000 / 700,000	CDI + 1.64%	-	OCT/26	Final	6.04%	-	SG	2
Debentures 15 th Issuance Series 3	307,364	308,170	10/15/2021	300,000 / 300,000	CDI + 1.80%	-	OCT/28	Final	6.12%	-	SG	2
Debentures 16 th Issuance Series 1	341,380	331,622	04/15/2022	309,383 / 309,383	IPCA + 6.16%	-	APR/29	Annual from Apr/27	6.46%	-	SG	2
Debentures 16 th Issuance Series 2	210,380	204,366	04/15/2022	190,617 / 190,617	IPCA + 6.28%	-	APR/32	Annual from Apr/30	6.52%	-	SG	2
Debentures 16 th Issuance Series 3	255,981	256,655	04/15/2022	250,000 / 250,000	CDI + 1.50%	-	APR/27	Final	5.97%	-	SG	2
Debentures 17 th Issuance Series 1	561,862	563,441	10/20/2022	550,000 / 550,000	CDI + 1.50%	-	OCT/27	Final	5.97%	-	0.00	2
Debentures 17 th Issuance Series 2	204,370	204,944	10/20/2022	200,000 / 200,000	CDI + 1.65%	-	OCT/29	Final	6.04%	-	0.00	2
Debentures 18 th Issuance Series 1	1,284,263	1,211,040	06/20/2023	1,130,000 / 1,130,000	CDI + 1.60%	-	JUN/28	Final	6.02%	-	SG	2
Debentures 18 th Issuance Series 2	401,142	401,249	06/20/2023	400,000 / 400,000	CDI + 2.10%	-	JUN/28	Final	6.26%	-	SG	2
Debentures 19 th Issuance Series 1	194,143	187,566	09/15/2023	184,299 / 184,299	IPCA + 6.17%	CDI + 0.65%	SEP/30	Final	6.47%	5.54%	SG	2
Debentures 19 th Issuance Series 2	1,215,204	1,173,739	09/15/2023	1,152,701 / 1,152,701	IPCA + 6.45%	CDI + 0.90% / CDI 0.88% / CDI + 0.891%	SEP/33	Final	6.61%	5.67%	SG	2
Debentures 19 th Issuance Series 3	516,664	512,444	09/15/2023	500,000 / 500,000	CDI + 1.45%	-	SEP/28	Final	5.94%	-	SG	2
Debentures 20 th Issuance Series 1	657,596	-	04/15/2024	646,556 / 646,556	IPCA + 6.16%	CDI + 0.15%	APR/31	Final	6.46%	5.22%	SG	2
Debentures 20 th Issuance Series 2	807,274	-	04/15/2024	793,444 / 793,444	IPCA + 6.40%	CDI + 0.44%	APR/39	Final	6.58%	5.44%	SG	2
(-) Funding costs	(25,626)	(29,499)										
Mark-to-market of debt	(73,965)	113,511										
Total INDIVIDUAL ESA	9,707,889	8,512,262										
(Debentures 18 th Issuance Series 1) ⁽²⁾	(1,103,651)	(1,171,971)										
Total ESA	8,604,238	7,340,291										
ESE												
Debentures 6 th issuance	59,999	58,286	09/15/2018	65,000 / 65,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Sep/23	5.94%	5.22%	A	1
Debentures 7 th issuance	-	50,307	06/10/2019	50,000 / 50,000	CDI + 0.73%	-	Jun/24	Final	5.58%	-	A	1
Debentures 11 th	78,711	76,479	01/15/202	68,000 /	IPCA +	CDI +	Jul/27	Final	6.26%	5.47%	A	2

Operations	Total		Emissions	No. Securities Issued / free float	Yields (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	Effective interest rate (% p.a.)	(Effective SWAP rate) (% p.a.) ⁽⁴⁾	Security ⁽¹⁾	Covenants
	06/30/2024	12/31/2023										
Issuance			2	68,000	5.74%	0.509%						
(-) Funding costs	(1,175)	(1,437)										
Total ESE	137,535	183,635										
EPB												
Debentures 5 th Issuance	124,613	121,055	09/15/2018	135,000 / 135,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Sep/23	5.94%	5.22%	A	1
Debentures 6 th Issuance Series 1	-	72,442	06/10/2019	72,000 / 72,000	CDI + 0.73%	-	Jun/24	Final	5.58%	-	A	1
Debentures 6 th Issuance Series 2	48,287	48,297	06/10/2019	48,000 / 48,000	CDI + 0.83%	-	Jun/26	Final	5.63%	-	A	1
Debentures 8 th Issuance	102,188	102,702	08/25/2020	146,933 / 146,933	CDI + 2.30%	-	Aug/25	Annual from Sep/23	6.36%	-	A	2
Debentures 11 th Issuance	73,010	70,940	01/15/2022	63,000 / 63,000	IPCA + 6.01%	CDI + 0.755%	Jan/30	Semiannual from Jan/29	6.39%	5.60%	A	2
Debentures 13 th Issuance Series 1	127,894	-	04/15/2024	125,747 / 125,747	IPCA + 6.16%	CDI + 0.755%	Apr/31	Final	6.46%	5.29%	A	NA
Debentures 13 th Issuance Series 2	177,290	-	04/15/2024	174,253 / 174,253	IPCA + 6.40%	CDI + 0.755%	Apr/39	Semiannual as from Apr/37	6.58%	5.44%	A	NA
(-) Funding costs	(2,041)	(2,430)										
Total EPB	651,241	413,006										
REDE ENERGIA												
Debentures 4 th Issuance	87,139	80,993	12/22/2009	370,000 / 0	1.00%	-	Nov / 35	Final	1.00%	0.25%	-	-
Total REDE ENERGIA	87,139	80,993										
EMS												
Debentures 11 th Issuance	143,074	138,990	09/15/2018	155,000 / 155,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Sep/23	5.94%	5.22%	A	1
Debentures 12 th Issuance	-	110,675	06/10/2019	110,000 / 110,000	CDI + 0.73%	-	Jun/24	Final	5.58%	-	A	1
Debentures 14 th Issuance	96,999	97,486	08/25/2020	139,471 / 139,471	CDI + 2.30%	-	Aug/25	Annual from Aug/23	6.36%	-	A	2
Debentures 16 th Issuance	375,918	365,175	10/15/2021	320,000 / 320,000	IPCA + 6.09%	CDI + 0.85%	Oct/31	Annual from Oct/29	6.43%	5.64%	A	2
Debentures 17 th Issuance	156,266	157,165	08/22/2022	150,000 / 150,000	CDI + 1.60%	-	Aug/27	Annual from Oct/26	6.02%	-	A	2
Debentures 18 th Issuance	208,707	209,981	02/15/2023	200,000 / 200,000	CDI + 1.40%	-	Feb/25	Final	5.92%	-	A	2
Debentures 21 st issuance	417,963	-	02/07/2024	400,000 / 400,000	IPCA + 6.11%	-	Feb/31	Final	6.44%	-	A	2
(-) Funding costs	(8,713)	(9,742)										
Total EMS	1,390,214	1,069,730										
EMT												
Debentures 9 th Issuance	355,377	345,233	09/15/2018	385,000 / 385,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Sep/23	5.94%	5.22%	A	1
Debentures 10 th Issuance Series 1	-	118,220	06/10/2019	117,500 / 117,500	CDI + 0.73%	-	Jun/24	Final	5.58%	-	A	1
Debentures 10 th Issuance Series 2	32,698	32,705	06/10/2019	32,500 / 32,500	CDI + 1.05%	-	Jun/29	Annual from Jun/27	5.74%	-	A	1
Debentures 12 th Issuance	265,222	266,555	08/25/2020	381,354 / 381,354	CDI + 2.30%	-	Aug/25	Annual from Aug/23	6.36%	-	A	2
Debentures 13 th Issuance Series 1	77,782	75,564	10/15/2020	60,100 / 60,100	IPCA + 4.23%	CDI + 0.835%	Oct/27	Final	5.52%	5.22%	A	2
Debentures 13 th Issuance Series 2	90,509	87,928	10/15/2020	69,900 / 69,900	IPCA + 4.47%	CDI + 1.78%	Oct/30	Annual from Oct/28	5.64%	6.11%	A	2
Debentures 14 th Issuance	411,161	399,410	10/15/2021	350,000 / 350,000	IPCA + 6.09%	CDI + 0.705%	Oct/31	Annual from Oct/29	6.43%	5.62%	A	2
Debentures 15 th	181,443	176,257	04/15/2022	164,437 /	IPCA +	CDI +	Apr/29	Annual	6.46%	5.58%	A	2

Operations	Total		Emissions	No. Securities Issued / free float	Yields (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	Effective interest rate (% p.a.)	(Effective SWAP rate) (% p.a.) ⁽⁴⁾	Security ⁽¹⁾	Covenants
	06/30/2024	12/31/2023										
Issuance Series 1			2	164,437	6.16%	0.717%		from Apr/27				
Debentures 15 th Issuance Series 2	105,471	102,456	04/15/2022	95,563 / 95,563	IPCA + 6.28%	CDI + 0.880%	Apr/32	Annual from Apr/30	6.52%	5.66%	A	2
Debentures 17 th Issuance	417,963	-	02/07/2024	400,000 / 400,000	IPCA + 6.11%	CDI + 0.880%	Feb/31	Annual from Feb/30	6.44%	-	A	2
Debentures 18 th Issuance	467,453	-	04/15/2024	460,000 / 460,000	CDI + 0.75%	CDI + 0.880%	Apr/29	Annual from Apr/30	5.59%	-	A	NA
(-) Funding costs	(12,800)	(16,635)										
Total EMT	2,392,279	1,587,693										
EMR												
Debentures 10 th Issuance	46,153	44,836	09/15/2018	50,000 / 50,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Sep/23	5.94%	5.22%	A	1
Debentures 11 th Issuance Series 1	-	34,208	06/10/2019	34,000 / 34,000	CDI + 0.73%	-	Jun/24	Final	5.58%	-	A	1
Debentures 11 th Issuance Series 2	36,215	36,223	06/10/2019	36,000 / 36,000	CDI + 0.83%	-	Jun/26	Final	5.63%	-	A	1
Debentures 14 th Issuance	62,507	62,866	08/22/2022	60,000 / 60,000	CDI + 1.60%	-	Aug/27	Annual from Aug/26	6.02%	-	A	2
Debentures 1 st Issuance Series 2	27,420	27,587	02/15/2020	26,300 / 26,300	CDI + 1.15%	-	Feb/25	Final	5.79%	-	A	2
(-) Funding costs	(361)	(496)										
Total EMR	171,934	205,224										
ETO												
Debentures 4 th Issuance	221,534	215,211	09/15/2018	240,000 / 240,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Oct/23	5.94%	5.22%	A	1
Debentures 5 th Issuance Series 1	-	239,080	06/10/2019	237,596 / 237,596	CDI + 0.95%	-	Jun/24	Final	5.69%	-	A	1
Debentures 5 th Issuance Series 2	163,403	163,435	06/10/2019	162,404 / 162,404	CDI + 1.15%	-	Jun/26	Final	5.79%	-	A	1
Debentures 9 th Issuance	208,707	209,981	02/15/2023	200,000 / 200,000	CDI + 1.40%	-	Feb/25	Final	5.92%	-	A	2
(-) Funding costs	(1,112)	(1,740)										
Total ETO	592,532	825,967										
ESS												
Debentures 4 th Issuance	64,614	62,770	09/15/2018	70,000 / 70,000	IPCA + 5.08%	103.70% CDI	Sep/25	Annual from Sep/23	5.94%	5.22%	A	1
Debentures 5 th Issuance	62,555	62,937	02/15/2020	60,000 / 60,000	CDI + 1.15%	-	Feb/25	Final	5.79%	-	A	1
Debentures 7 th Issuance	93,905	91,242	01/15/2022	81,000 / 81,000	IPCA + 6.10%	CDI + 0.814%	Jan/32	Annual from Jan/30	6.43%	5.63%	A	2
Debentures 8 th Issuance	125,013	125,732	08/22/2022	120,000 / 120,000	CDI + 1.60%	-	Aug/27	Annual from Aug/26	6.02%	-	A	2
Debentures 9 th Issuance	156,587	157,543	02/15/2023	150,000 / 150,000	CDI + 1.50%	-	Feb/26	Annual from Aug/26	5.97%	-	A	2
(-) Funding costs	(542)	(737)										
Total ESS	502,132	499,487										
ETE												
Debentures 1 st Issuance Series 1	103,020	100,099	12/15/2018	75,500 / 75,500	IPCA + 4.92%	104.25% CDI	Dec/25	Final	5.86%	5.22%	F	1
Debentures 1 st Issuance Series 2	70,225	68,234	12/15/2018	51,462 / 51,462	IPCA + 5.14%	105.15% CDI	Dec/28	Annual from Dec/26	5.97%	5.22%	F	1
Debentures 1 st Issuance Series 3	171,949	163,129	12/15/2018	123,038 / 123,038	IPCA + 4.98%	104.50% CDI	Dec/25	Final	5.89%	5.22%	F	1
Debentures 2 nd Issuance Series 1	74,288	72,169	00/01/00	57,400 / 57,400	IPCA + 4.23%	CDI + 0.835%	Oct/27	Final	5.52%	5.64%	A	2
Debentures 2 nd Issuance Series 2	106,953	103,903	10/15/2020	82,600 / 82,600	IPCA + 4.47%	CDI + 1.78%	Oct/30	Annual from Oct/28	5.64%	6.11%	A	2

Operations	Total		Emissions	No. Securities Issued / free float	Yields (% p.a.)	Swap Charges Short Position (% p.a.)	Maturity	Amortization of principal	Effective interest rate (% p.a.)	(Effective SWAP rate) (% p.a.) ⁽⁴⁾	Security ⁽¹⁾	Covenants
	06/30/2024	12/31/2023										
Debentures 3 rd issuance	-	312,786	03/05/2021	300,000 / 300,000	CDI + 1.80%	-	Mar/24	Final	6.12%	-	A	2
(-) Funding costs	(8,514)	(9,407)										
Total ETE	517,921	810,913										
ERO												
Debentures 5 th Issuance	-	301,386	06/18/2021	300,000 / 300,000	CDI + 1.90%	-	Jun/24	Final	6.17%	-	A	2
Debentures 9 th Issuance	284,579	-	04/15/2024	280,000 / 280,000	CDI + 0.85%	-	Apr/29	Annual from Oct/29	5.64%	5.22%	A	NA
(-) Funding costs	(904)	-										
Total ERO	283,675	301,386										
ALSOL												
Debentures 1st Issuance	102,560	102,814	10/23/2019	100,000 / 100,000	CDI + 1.20%	-	Oct/24	Final	5.82%	-	A	2
Debentures 2 nd issuance	134,672	135,214	03/15/2021	130,000 / 130,000	CDI + 2.35%	-	Mar/25	Final	6.39%	-	A	NA
(-) Funding costs	(173)	(310)										
Total ALSOL	237,059	237,718										
LTTE												
Debentures 5 th Issuance	518,748	491,876	11/04/2020	410,000 / 410,000	IPCA + 5.09%	-	Oct/38	Annual from Oct/22	5.94%	-	R + S	NA
(-) Funding costs	(25,012)	(25,884)										
Total LTTE	493,736	465,992										
LXTE												
Debentures 1st Issuance	487,563	508,373	01/27/2012	602,447,753 / 602,447,753	TJLP + 1.00%	-	Oct/30	Semiannual as from Apr/15	3.44%	-	R + S + B	ICSD
Debentures 2 nd Issuance ⁽³⁾	151,892	156,501	03/29/2021	120,000 / 120,000	IPCA + 5.83%	-	Oct/36	Annual from Apr/23	6.30%	-	R + A	NA
(-) Funding costs	(10,822)	(11,522)										
Subtotal LXTE (Debentures 2 nd Issuance) ⁽²⁾	(36,929)	(34,970)										
Total LXTE	591,704	618,382										
LMTE												
Debentures 3 rd issuance ⁽³⁾	458,718	478,295	01/27/2012	569,568,025 / 569,568,025	TJLP + 1.00%	-	Oct/30	Semiannual as from Apr/15	3.44%	-	SG	ICSD
(-) Funding costs	(6,225)	(6,716)										
Total LMTE	452,493	471,579										
TOTAL	17,283,817	15,115,040										
(-) Funding costs (Mirror debentures)	(153,693)	(64,639)										
(-) Funding costs (Non-mirror debentures)	(104,020)	(116,555)										
Total (-) Funding costs	(257,713)	(181,194)										
Mark-to-market of debt	(139,418)	328,126										
Total local currency	16,886,686	15,261,972										
CONSOLIDATED	16,886,686	15,261,972										

- (1) F = Guarantee, R = Receivables, A = Energisa S/A Aval and SG = Unsecured, S = Surety
 B= CRSD **equivalent to the last 6 months of the debt service. Pledge over 100% of the concession operators' shares and rights emerging from the concession, including Reserve Accounts.**
 C= Fiduciary assignment of the Fiber Optics contract of TIM and 100% Aval by Gemini Energy, Fiduciary assignment subordinated to FDA and FNO (Sobejo)

- (2) Eliminated for consolidation purposes.

- (3) The 1st issuance debentures of the indirect subsidiaries LMTE and LXTE have share convertibility clauses and guarantee the subsidiaries the right to buy these shares, at any time, for the conversion price, under the conditions described in the public debentures issuance

deed. The subsidiaries measured the fair value of the call option instrument, as defined in the debenture deed, and based on the best estimate made by Management as of June 30, 2024, there is no amount to be recognized for this instrument.

- (4) The effective swap rates in the short position represent the variations that occurred in the period ended June 30, 2024, as demonstrated in note 32.

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
Net Debt / Adjusted EBITDA Covenants ^(*)	⁽¹⁾ Less than or equal to 4.0x at March 2021 for issuances through March 2021 ⁽²⁾ Less than or equal to 4.25x until maturity, for other issuances	Quarterly and Annual
^(*) (EBITDA + Interest on energy bills)		

The LTTE and LXTE debentures have covenants which in general require the maintenance of certain financial indexes at certain levels. Debt Service Coverage Ratio (DSCR), greater than or equal to 1.20, based on audited regulatory financial statements. These covenants were being performed as of June 30, 2024.

Failure to maintain these levels could result in early maturity of the debts. These covenants were being performed as of June 30, 2024.

Maturities

As of June 30, 2024 the maturities of the debentures in noncurrent liabilities are scheduled as follows:

Year	Parent company	Consolidated
2025	188,443	1,274,526
2026	2,491,359	2,277,945
2027	1,009,044	1,662,100
2028	1,491,223	1,816,597
2028 onwards	4,028,657	7,752,722
Total	9,208,726	14,783,890

21. Taxes and social contributions

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Value Added Tax on Sales and Services - ICMS ⁽¹⁾	300	271	1,805,585	1,704,081
Social Charges	10,530	10,878	123,314	93,122
Corporate Income Tax - IRPJ	-	-	45,417	93,690
Social Contribution on Net Income - CSLL	-	-	21,591	44,887
PIS and COFINS Contributions	5,960	5,944	880,083	890,773
Services Tax - ISS	1,722	3,033	28,880	29,280
Tax on Financial Transactions - IOF	231	2,589	991	3,365
Income Tax Withheld at Source - IRRF	2,738	4,036	26,440	32,961
Social security contribution on gross revenue - CPRB	-	-	616	278
Other	860	1,387	36,011	42,759
Total	22,341	28,138	2,968,928	2,935,196
Current	17,391	22,380	733,561	912,336
Noncurrent	4,950	5,758	2,235,367	2,022,860

- (1) 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\$ 73,324 (R\$ 68,586 as of December 31, 2023), with judicial deposit, while the subsidiaries EMT, ESS, ETO, EMS, EPB, ESE and EMR have R\$ 1,405,230 (R\$ 1,200,398 as of December 31, 2023) 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. All amounts are recorded in noncurrent liabilities and charged to other in note 6 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 Restatement Index	Financing Term
ERO							
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
ESS							
ICMS	91,786	4,589	6,869	103,244	Ordinary	SELIC	04/2013 to 05/2023
Consolidated Total	104,501	8,011	38,638	151,150			

See the changes occurring in the period/year:

Company/Tax	Consolidated						
	Balance at 12/31/2023	Restatement	Payments	Balance at 06/30/2024	Current	Noncurrent	Outstanding Installments
ERO							
Financing of ICMS Assessment Notice filed	748	162	(482)	428	428	-	8
Reversal of ICMS Credits - CIAP	1,297	66	(366)	997	598	399	20
Total	2,045	228	(848)	1,425	1,026	399	28

Company/Tax	Consolidated						
	Balance at 12/31/2022	Restatement	Payments	Balance at 12/31/2023	Current	Noncurrent	Outstanding Installments
ERO							
Financing of ICMS Assessment Notice filed	8,924	-	(8,924)	-	-	-	-
Financing of ICMS Assessment Notice filed	1,390	50	(692)	748	641	107	14
Reversal of ICMS Credits - CIAP	1,895	17	(615)	1,297	599	698	130
ESS							
ICMS	4,632	-	(4,632)	-	-	-	-
Total	16,841	67	(14,863)	2,045	1,240	805	144

23. Sector charges - consolidated

	06/30/2024	12/31/2023
Energy Development Account - CDE	85,017	82,422
National Scientific and Technological Development Fund - FNDCT ^(1 and 2)	7,270	526
Ministry of Mining and Energy - MME ^(1 and 2)	3,635	266
National Electricity Conservation Program - PROCEL	50,135	38,636
Research and Development - R&D ⁽¹⁾	180,370	182,988
Energy Efficiency Program - PEE ⁽¹⁾	245,487	245,386
Alternative Energy Sources Incentive Program - PROINFA	-	1,479
Total	571,914	551,703
Current	431,178	426,933
Noncurrent	140,736	124,770

- ⁽¹⁾ 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, for the electricity distribution companies.

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 non-current to current. R&D amounts only are attributed to electricity transmission companies.

Project expenditure is recorded in Other receivables - service orders in 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.

- ⁽²⁾ On December 31, 2023, the Company had a receivable balance due to the recalculation related to the change in the percentages applied in PEE and R&D, as per Opinion no. 00316/2023/PFANEEL/PGE/AGU.

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

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

24.1 Probable losses

A provision is recognized when the obligation is deemed a probable loss by the Company and its subsidiaries' 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	
	06/30/2024	12/31/2023
Balance as of 12/31/2023 and 12/31/2022 - noncurrent	426	2,609
Making of provisions	4	3,384
Reversal of provisions	(18)	(2,542)
Payments made	-	(2,987)
Monetary restatement	15	(38)
Balance as of 06/30/2024 and 12/31/2023 - noncurrent	427	426

Consolidated	Labor claims	Civil	Regulatory	Tax	Environmental	06/30/2024	12/31/2023
Balances as of 12/31/2023 and 12/31/2022 - noncurrent	85,514	643,104	28,273	1,019,926	59,646	1,836,463	1,970,886
Provision for contingencies	20,020	42,887	-	148	32	63,087	189,538
Reversal of provisions ^(*)	(834)	(148,661)	(689)	(10,865)	(10)	(161,059)	(210,984)
Payments	(16,482)	(76,569)	-	(153)	-	(93,204)	(192,417)
Restatement	2,531	1,845	1,321	36,681	1,779	44,157	52,260
Business combination	-	-	-	-	-	-	27,180
Balances as of 06/30/2024 and 12/31/2023 - noncurrent	90,749	462,606	28,905	1,045,737	61,447	1,689,444	1,836,463

(*) The main variation during the period was at the subsidiary ERO, amounting to R\$ 141,942, due to the closure of legal proceedings.

The Company and its subsidiaries have registered deposits and collateral in non-current assets amounting to R\$ 26 (R\$ 3,848 as of December 31, 2023) in the Subsidiary and R\$ 1,607,701 (R\$ 1,545,701 as of December 31, 2023) in the Consolidated statement, which are related to provisioned or unprovisioned cases.

- Labor claims

Most of the claims address: (i) contractual/legal fees; (ii) compensation for work-related accidents; (iii) overtime/respective obligations; (iv) severance notice period and respective obligations; (v) salary parity and respective obligations; (vi) 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 indemnification for moral and material damages and consumer complaints for issues such as (i) improper cut-offs from the 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 ownership of consumer unit; (vii) incorporation/compensation for construction of private electricity grid; (viii) accidents involving third parties; (ix) collection proceedings, (x) formation of administrative easement (xi) right-of-way compensation; (xii) issues involving environmental rules and (xiii) consumer litigation.

The indirect electricity transmission subsidiary LMTE 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

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. Refers to disputes involving the ICMS, IRPJ, CSLL, PIS, COFINS, INSS and ISS taxes.

Main case: ERO

A tax contingency created by the subsidiary ERO, in the amount of R\$ 811,796 (R\$ 770,450 as of December 31, 2023), related to ICMS cases for the periods January 1999 to December 2016, whose values are under negotiation with Rondônia state.

- Environmental

Administrative processes related mostly to alleged non-compliance with environmental requirements.

Main case: LXTE

Case type	Case number	Topic	06/30/2024	12/31/2023
Environmental Case	5051902-68.2019.4.02.5101	Environmental case filed by the Brazilian Institute of Environment and Renewable Natural Resources - IBAMA, to discuss the absence of environmental licensing.	45,711	44,386

- Regulatory

Cases involving disputes about possible non-compliance with regulatory requirements.

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 claims	Civil	Tax	06/30/2024	12/31/2023
Balance at 12/31/2023 and 12/31/2022	111	5,817	104,898	110,826	102,462
Change in rating and claim amount	(35)	36	-	1	(4,124)
Closing	-	-	(82,794)	(82,794)	(139)
Monetary restatement	5	159	1,956	2,120	12,627
Balance at 06/30/2024 and 12/31/2023	81	6,012	24,060	30,153	110,826

Consolidated	Labor claims	Civil	Tax	Environmental	Regulatory	06/30/2024	12/31/2023
Balance at 12/31/2023 and 12/31/2022	136,713	1,958,348	3,470,447	16,903	109,725	5,692,136	5,858,440
New cases	4,320	8,143	9,931	1	686	23,081	227,009
Change in rating and claim amount	8,977	33,283	265,815	13,500	(3,070)	318,505	(682,422)
Closing	(8,777)	(99,192)	(676,970)	(51)	(2)	(784,992)	(221,748)
Monetary restatement	6,976	59,474	161,274	566	5,841	234,131	510,857
Balance at 06/30/2024 and 12/31/2023	148,209	1,960,056	3,230,497	30,919	113,180	5,482,861	5,692,136

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

- Labor claims

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) right-of-way compensation; (v) right-of-way compensation; (vi) issues involving environmental rules and (vii) consumer litigation.

The indirect electricity transmission subsidiaries 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.

Main cases:

Company	Case type	Case	Topic	06/30/2024	12/31/2023
EMS	Collective civil action	65126872014413800	Case 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.	230,079	223,409
EMS	Public civil action	0008192-37.2003.4.03.6000	Case where the Public Prosecutions Department is claiming the annulment of the rate adjustment authorized by ratifying resolution 2003.	81,332	78,973

Company	Case type	Case	Topic	06/30/2024	12/31/2023
EMT	Collection Proceeding	1004068-45.2018.4.01.3600	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.	411,781	399,843
EMT	Compensation claim	17436-75.2014.811.0041	Claim 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.	95,304	92,541
EMT	Compensation claim	54570-73.2013.811.0041	Claim seeking reimbursement of amounts due to excessive cost of the service provision agreements and nonperformance of obligations established in the agreements.	54,008	52,442
EMT	Compensation claim	13549-66.2015.811.0003	Involving issues related to moral and property damages.	46,647	45,294
EMT	Compensation claim	1005691-76.2017.8.11.0041	Involving issues related to contractual clauses.	38,776	37,652
EMT	Compensation claim	0009533-77.2003.4.01.3600	Compensation claim involving disputes about grid reimbursement.	65,585	-
ETO	Legal Proceedings	0007336-94.2008.4.01.3400	Disputing contractual issues involving the repossession/expropriation of land to build high-voltage distribution lines and substations.	45,430	44,113
ERO	Compensation claim	0013664-30.2015.401.4100	Claim seeking reimbursement of amounts due to excessive cost of the service provision agreements and nonperformance of obligations established in the agreements. Case closed in March/2024, due to delivery of the final and unappealable decision.	69,039	68,661
REDE	Enforcement proceeding	0141537-58.2012.8.26.0100	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.	68,579	66,591
CTCE	Arbitration case	07_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.	43,883	42,610
LMTE/GEM INI	Consumer litigation - Amapá Blackout	S/N	Disputes compensation claims for losses triggered by the incident on November 03, 2020 when an internal short-circuit caused a fire in Transformer 01 - 230/69/13.8 kV (7TR01) of the Macapá Substation (SE Macapá), and an overload in the automatic shutting down of Transformer 03 - 230/69/13.8 kV (7TR03).	124,857	119,282
LMTE	Criminal Proceeding	1008725-07.2020.4.01.3100	In progress at the 4 th 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.	77,073	74,838

- 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 (x) demand for IOF on advances for future capital increase - AFAC; (xii) ISS on the alleged contracting of services to build electricity transmission lines; (xii) PERDCOMP on credit rebate on negative CSLL balance.

Main cases:

Company	Case type	Case	Topic	06/30/2024	12/31/2023
ESA	Assessment notice	18471.000772.2008-26	Notice 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. Proceeding concluded.	-	82,063
EMR	Tax Enforcement	0087729-97.2016.8.13.0153	Dispute over ICMS demanded due to the deferral breach, had its rating changed to possible in December 2022 due to a judicial decision.	45,379	43,067
ESE	Assessment notice	10510.724763/2011-12	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 ESE, and the allegedly improper offsetting of tax losses and the social contribution calculation base. The Special Appeal is pending judgment by the Ministry of Finance. Proceeding concluded.	-	214,956
ESE	Assessment Notice	0801303-84.2019.4.05.8500	Disputing the IRPJ/CSLL calculation base involving revenue from the extraordinary rate-setting review - RTE. The case had its claim amount restated in 2022 based on the reassessment of legal advisers.	110,721	105,082
ESE	Assessment Notice	201942403	Sergipe state is contending the allegedly failure to pay ICMS on electricity sales to the direct public administration agency and its foundations and authorities.	49,760	47,225
EPB	Assessment Notice	93300008.09.00002840/2021-87	Disputing the non-payment of ICMS on electricity sales to consumers, because they are allegedly exempt.	35,961	34,129
EPB	Assessment Notice	10480.729848/2019-31	Disputing the annulment of a fine regarding the impacts on the calculations of PIS/COFINS and IRPJ/CSLL on non-technical losses.	35,198	33,405
EMS	Tax Enforcement	5009015-61.2019.4.03.6000	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.	99,385	94,323
EMT	Tax Enforcement	0010774-95.2017.4.01.3600	Case involving a dispute about a tax enforcement filed by the federal government as a result of EMT being excluded from the financing program introduced by Law 11941/09 in 2011 and therefore losing the benefits awarded.	161,714	153,478
EMT	Administrative proceedings	14094.720008/2018-36	Related to the nonratification of the changes made to the Declarations of Federal Contributions and Taxes - DCTFs for the period 2014 to 2016.	110,661	105,025
EMT	Administrative proceedings	14041.720061/2020-77	Filed by the Federal Tax Authorities disputing IRPJ, CSLL, PIS and COFINS on non-technical losses.	32,923	31,246
ESS	Assessment Notice	4034268-2	Question regarding the incidence of ICMS on amounts received as economic subsidies for the Low-Income subclass (ICMS for the low-income subclass in 2008/2009), with the amount being deposited in a class action.	30,109	-
ERO	Assessment Notice	10240-722.819/2020-12	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.	472,505	448,441
ERO	Assessment Notice	10240-721.054/2020-95	Related to 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).	331,733	314,838
ERO	Assessment Notice	7006275-51.2023.8.22.0000	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2015. In December 2023, the rating was changed from remote to possible, following a risk reassessment by legal advisors.	241,938	229,616
ERO	Assessment Notice	20202700100096	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2015. Proceeding concluded.	-	146,914
ERO	Assessment Notice	201922700100392	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2014. Proceeding concluded.	-	131,697
ERO	Assessment Notice	20202700100099	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2016.	78,101	76,060
ERO	Assessment Notice	7006273-81.2023.8.22.0000	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2015. In December 2023, the rating was changed from remote to possible, following a risk reassessment by legal advisors.	60,570	57,485
ERO	Assessment Notice	10280-731.896.2023-21	Deriving from disallowed IRPJ/CSLL credit contributions related to non-technical losses.	32,868	31,194
ERO	Annulment action	0012763-90.2013.8.22.0001	Disputing the payment of ICMS on energy losses in FY 2001. Proceeding concluded.	-	44,552

Company	Case type	Case	Topic	06/30/2024	12/31/2023
ERO	Assessment Notice	20192700100393	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2014. Proceeding concluded.	-	38,890
ERO	Tax Enforcement	7000766-76.2022.8.22.0000	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2014. In June 2024 this case had its rating change from remote to possible, after the administrative dispute had reached a conclusion.	7,315	-
ERO	Tax Enforcement	7000768-46.2022.8.22.0000	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2014. In June 2024 this case had its rating change from remote to possible, after the administrative dispute had reached a conclusion.	16,393	-
ERO	Tax Enforcement	7001884-53.2023.8.22.0000	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2014. In June 2024 this case had its rating change from remote to possible, after the administrative dispute had reached a conclusion.	2,751	-
ERO	Tax Enforcement	7006272-96.2023.8.22.0000	It is disputing the ICMS payment requirement and a penalty resulting from the rejection of diesel fuel credit for the year 2014. In June 2024 this case had its rating change from remote to possible, after the administrative dispute had reached a conclusion.	266,614	-
REDE POWER	Tax Enforcement	0045138-87.2016.4.03.6182	Dispute about IRPJ and CSLL tax debits in 2008.	30,141	-
EAC	Assessment Notice	39910/2020	Disputing issues related to ICMS (tax not paid/collective) determined in 2016, due to errors in the ICMS calculation and the use of tax credits in amounts above the amount EAC 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.	81,862	77,692
EAC	Assessment Notice	11.314/2018 (2018/81/46743)	Disputing issues related to charging the calculation base difference, rate differential, CIAP Journal and diesel oil credit reversal.	62,182	59,015
EAC	Assessment Notice	2019/81/33314 (AI 12.097)	Issued by Acre state, formalizing the recording of an ICMS tax liability due to "underpayment of ICMS for FY 2015 due to 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 ICMS Arrangement 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 subsidiary filed a contestation on September 20, 2019.	46,299	43,941
GEMINI	Assessment Notice	001/2015	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. In February 2024 the rating was changed from possible to remote.	-	64,472
LXTE	Tax Enforcement	0001307-30.2019.8.14.0075	Filed on February 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.	41,171	44,768

- Environmental

The indirect electricity transmission subsidiaries LMTE, LXTE and LTTE are party to 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 subsidiary LITE is party to a case for the alleged breach of regulatory deadlines.

Main Cases:

Company	Case type	Case number	Topic	06/30/2024	12/31/2023
LITE	Administrative proceedings	48500.006110/2017-27	ANEEL is seeking to enforce the contract's performance bond as a result of 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.	41,496	39,382
EMT	Annulment action	1078894-21.2022.4.01.3400	Involves a dispute about regulatory limits on DEC and FEC indicators.	46,828	44,442
ETO	Public Civil Action	0001610-19.2012.4.01.4300	Filed by the Public Prosecutions Department against ETO and ANEEL, aiming to have declared the illegality of the rate-setting methodology adopted by ANEEL since 2002 and reimbursement of values improperly appropriated over the years or the compensation of such values in this or future adjustments or in the next rate-setting review, in addition to correcting the latest adjustments, had its rating changed from remote to possible in August 2023, based on a risk opinion issued by the legal consultant.	40,397	38,339

25. Incorporation of grids - consolidated

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	06/30/2024	12/31/2023
Balance in 12/31/2023 and 12/31/2022 - current	254,902	359,021
Addition in the period/year	65,538	214,614
Monetary restatement and interest	48,612	53,332
Payments	(117,763)	(372,065)
Balance in 06/30/2024 and 12/31/2023 - current	251,289	254,902

26. Other liabilities

Description	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Employee profit sharing	22,161	20,781	120,017	147,105
Payroll payable	12,882	7,938	56,000	45,804
Other employee benefits	2,701	2,259	29,548	30,337
Insurance premiums	1	318	3,573	22,036
Advances from customers	6,591	6,591	91,088	86,139
Withholding of contractual guarantee of contractors	77	77	31,874	28,819
Financing of regulatory fines	-	-	54	54
ANEEL inspection fee - monthly contribution	-	-	6,240	6,902
Emergency charges (ECE and EAE)	-	-	18,166	18,166
50% AIC reimbursement - Eletrobrás ⁽¹⁾	-	-	88,671	104,298
EPB Reimbursement - Salto Paraíso (2)	-	-	59,165	59,471
Consumption Bonus ⁽³⁾	-	-	5,378	5,454
Effects of reducing ICMS on the PIS and COFINS calculation base ⁽⁴⁾	-	-	1,450,943	1,933,861
Provision for Demobilization ⁽⁵⁾	-	-	118,256	104,745
Other accounts payable ⁽⁶⁾	66,669	15,692	210,240	267,303
Total	111,082	53,656	2,289,213	2,860,494
Current	104,205	36,720	813,307	1,074,889
Noncurrent	6,877	16,936	1,475,906	1,785,605

⁽¹⁾ Reimbursement of Property, plant and equipment in progress - AIC - Eletrobrás: denotes the portion to be reimbursed by the subsidiaries ERO and EAC to Eletrobrás, the portion to be reimbursed by the subsidiaries ERO and EAC to Eletrobrás, 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 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, issued October 13, 2020. The payments were agreed upon in 60 installments, where the subsidiary EAC began making payments in October 2021 and the subsidiary ERO in February 2022.

	ERO		EAC		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Balances at 12/31/2023 and 12/31/2022	80,503	105,676	23,795	34,453	104,298	140,129
Payment	(15,376)	(42,589)	(5,973)	(14,778)	(21,349)	(57,367)
Financial restatement - Selic	4,497	17,416	1,225	4,120	5,722	21,536
Balances at 06/30/2024 and 12/31/2023	69,624	80,503	19,047	23,795	88,671	104,298
Current	25,293	25,422	8,344	15,241	33,637	40,663
Noncurrent	44,331	55,081	10,703	8,554	55,034	63,635

⁽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.

⁽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 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, EAC and EMR (the new name of EMG, that took over ENF) 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 R\$ 1,450,943 (R\$ 1,933,861 as of December 31, 2023), 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 Law 14.385 was sanctioned 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 after the application submitted to the Special Office of the Federal Tax Authorities (“RFB”).

The impacts are summarized as follows:

	Consolidated	
	06/30/2024	12/31/2023
Balance at 12/31/2023 and 12/31/2022	1,933,861	3,017,036
Financial Restatement	60,773	234,705
Pass-through of attorneys and consultants’ fees and taxes	(3,086)	(11,100)
(-) Transfer to sector financial liability- pass-through to Consumers	(540,605)	(1,306,780)
Balance at 06/30/2024 and 12/31/2023	1,450,943	1,933,861
Current	467,092	468,180
Noncurrent	983,851	1,465,681

- ⁽⁵⁾ Estimated values for the demobilization of generation assets that will be incurred by subsidiaries in dismantling equipment and recovering/restoring the site where the photovoltaic plants are installed, upon termination of lease contracts. The estimate was measured based on the present value of the expected costs to settle the obligation, using a discount rate that reflects the business risk, based on Management's best estimate.
- ⁽⁶⁾ At the parent company and consolidated they include: (i) R\$ 10,061 (R\$ 10,061 as of December 31, 2023) regarding the portion of the ALSOL business combination acquisition to be paid in the next 4 years to the sellers; (iii) R\$ 11,000 for the settlement made by the subsidiary ETO and the Municipality 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.

27. Equity

27.1 Share capital

The share capital as of June 30, 2024 is R\$ 7,540,743 (R\$ 5,047,375 as of December 31, 2023), represented by 2,289,424,663 registered shares (2,039,086,540, as of December 31, 2023), consisting of 887,231,247 (800,898,864 as of December 31, 2023) common shares and 1,402,193,416 (1,238,187,676 as of December 31, 2023) 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 348,365,536 (307,199,679 as of December 31, 2023).

The Board of Directors meeting held January 29, 2024 approved the issuance of 98,415,590 new Common Shares and 151,922,533 Preferred Shares, all nominative and registered, excluding the pre-emptive right and granting priority in the subscription of the Shares offered, in accordance with Article 172 (I) of Brazilian Corporation Law and Articles 6 and 7 of the Bylaws, at a price per share of R\$ 9.96, totaling an amount of R\$ 2,493,368, fully allocated to increase the company's share capital from R\$ 5,047,375 to R\$ 7,540,743.

At the Board of Directors' meeting held February 02, 2024 shareholders holding 15,307,996 Common Shares and 815,906 Preferred Shares approved the conversion into Units. Under the conversion, 3,224,758 new Units will be formed by the company, considering the proportion stipulated in the company's Bylaws, where each Unit represents 1 Common Share and 4 Preferred Shares. The conversion embraced: (i) 12,246,372 Common Shares into Preferred Shares; and (ii) 163,165 Preferred Shares converted into Common Shares, with a remaining 31 Common Shares and 81 Preferred Shares that, as they did not form Units, were not converted. Following the conversion the Company's share capital consequently consists of 887,231,247 Common Shares and 1,402,193,416 Preferred Shares.

The company recorded the amount of R\$ 107,771 (R\$ 65,723 as of December 31, 2023) directly in equity regarding transaction costs incurred on funds raised via new share issuances, which were recorded separately as a decrease in equity.

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 balance of treasury shares at June 30, 2024 is R\$ 33,019 (R\$ 33,019 as of December 31, 2023), corresponding to 754,475 Units (754,475 as of December 31, 2023). The market value of the treasury shares at June 30, 2024 was R\$ 34,419 (R\$ 40,613 as of December 31, 2023).

27.2 Capital Reserve

	06/30/2024	12/31/2023
Disposal of treasury stock	1,849	1,849
Transactions between partners ⁽¹⁾	704,493	677,599
Funding cost - capital increase	(107,771)	(65,723)
Tax incentives for reinvestments (reflective obligation) ⁽²⁾	43,859	43,859
PUT investment ⁽³⁾	18,749	18,331
Variable compensation program (ILP) ⁽⁴⁾	27,089	35,091
Total	688,268	711,006

⁽¹⁾ 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	06/30/2024	12/31/2023
Balance at 12/31/2023 and 12/31/2022	677,599	952,882
Gain/loss determined on investment transactions in direct and indirect subsidiaries ⁽¹⁾	26,894	(275,283)
Balance at 06/30/2024 and 12/31/2023	704,493	677,599

⁽¹⁾ The composition of the movement of R\$ 26,894 (R\$ 275,283 as of December 31, 2023) is detailed in note 15.

⁽²⁾ Reinvestment tax incentives (reflects) - these are federal benefits deducted from the income tax of subsidiaries, intended for companies with operational ventures in the fields embraced by SUDENE and SUDAM, in the form of reinvestment deposits of 30% (thirty percent) of the tax payable invested in equipment modernization or upgrading projects through 2021.

Funds released, less the project management fee of 2%, as per article 19 (2) of Law No. 8.167/1991, were recorded in "Other Capital Reserves" and after their approval by the Agencies and the release of funds by the Official Banks (BNB and BASA), will be capitalized within up to 180 (one hundred and eighty) days, as from the closing of the financial year of the effective releases.

⁽³⁾ PUT investment - includes the difference for the commitment to buy back shares paid in by the employees and retirees of the subsidiaries ERO and EAC. This amount is charged to non-current assets - Investments - other equity interests in the amount of R\$ 21,066, equivalent to the equity value of the shares, and R\$ 2,317 under Non-current liabilities - derivative financial instruments.

⁽⁴⁾ 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, EMT, ETO, EAC, ERO, LXTE and LMTE operate in the infrastructure sector of the North-East 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 the subsidiaries

Subsidiaries	Government Agency	No. of constitutive report	Income tax decrease		Tax Reinvestment Incentive	
			06/30/2024	12/31/2023	06/30/2024	12/31/2023
EPB	SUDENE	0020/2020	50,497	68,313	2,658	1,591
ESE	SUDENE	0438/2018	18,741	44,045	257	2,150
EMT	SUDAM	0176/2023	89,507	261,642	1,649	14,042
ETO	SUDAM	0150/2023	41,969	68,564	243	4,033
LXTE	SUDAM	0204/2018	1,546	4,330	-	-
LMTE	SUDAM	0069/2018	347	-	-	-
EAC	SUDAM	0018/2021	3,834	-	-	-
ERO	SUDAM	0065/2021	7,544	-	-	-
Total			213,985	446,894	4,807	21,816

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 period, adjusted as stipulated by article 202 of Law 6404 issued December 15, 1976, and allows dividends to be paid out in interim results.

28. Operating revenue

28.1 Gross operating revenue - parent company

	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Operating revenue				
Specialized services ⁽¹⁾	102,294	196,963	97,726	182,455
Deductions from operating revenue				
PIS	(1,686)	(3,247)	(1,613)	(3,011)
COFINS	(7,762)	(14,958)	(7,428)	(13,867)
ISS	(2,549)	(4,925)	(5,745)	(9,826)
Net operating revenue	90,297	173,833	82,940	155,751

⁽¹⁾ Refers to administrative services and the sharing of human resources provided to its subsidiaries.

28.2 Operating revenue - consolidated

	06/30/2024				06/30/2023			
	No. of consumers (*)	MWh (*)	R\$		No. of consumers (*)	MWh (*)	R\$	
			04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024			04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Residential	7,312,694	8,461,363	3,768,943	7,723,937	7,314,818	7,541,778	3,220,636	6,332,771
Industrial	40,168	667,828	348,932	703,960	41,936	892,814	419,737	791,246
Commercial	560,285	2,621,792	1,300,227	2,641,595	581,560	2,720,446	1,244,861	2,453,290
Rural	661,825	1,583,742	740,909	1,518,609	692,698	1,491,029	669,412	1,283,887
Public authorities	75,911	1,035,404	476,165	914,346	74,734	899,875	403,819	749,316
Public lighting	9,904	749,186	195,703	394,600	9,893	800,854	205,644	397,647
Public service	10,171	408,804	160,675	325,662	10,182	456,736	160,351	318,817
Company consumption	1,786	24,131	-	-	1,813	21,548	-	-
Subtotal	8,672,744	15,552,250	6,991,554	14,222,709	8,727,634	14,825,080	6,324,460	12,326,974
Electricity sales to concession operators	2	801,252	34,155	59,672	2	1,452,914	65,104	116,775
Sales not invoiced net	-	(219,583)	(317,842)	(172,837)	-	(91,230)	(130,805)	(84,731)
Provision of the transmission and distribution system	4,481	-	781,433	1,528,880	2,267	-	676,164	1,297,785
Energy sold to free clients	-	2,528,050	178,099	343,012	-	1,567,199	146,112	300,661
Construction revenue - assets (1)	-	-	1,280,290	2,294,954	-	-	1,010,286	1,971,831
Transmission infrastructure maintenance and operation revenue	-	-	16,664	33,831	-	-	15,982	31,100
Efficiency gains/losses on implementing infrastructure	-	-	(1,648)	(7,540)	-	-	-	-
Revenue from construction performance obligation margins	-	-	42,038	73,073	-	-	19,627	34,345
Contract asset compensation - electricity transmission	-	-	225,782	506,623	-	-	212,714	436,999
Specialized services	-	-	132,873	274,857	-	-	64,827	128,230
Regulatory Penalties	-	-	(38,363)	(86,674)	-	-	(40,739)	(77,802)
Fair value of concession financial asset	-	-	143,432	319,579	-	-	182,963	384,438
Creation and amortization of financial sector assets and liabilities	-	-	93,534	207,198	-	-	183,614	421,537
Subsidies for service awarded under concession (CDE and low-income)	-	-	551,554	1,052,982	-	-	436,222	824,856
Natural gas distribution segment revenue	-	-	479,485	1,055,933	-	-	-	-
Other operating revenue (2)	-	-	112,920	204,118	-	-	98,791	161,973
Total - gross operating revenue	8,677,227	18,661,969	10,705,960	21,910,370	8,729,903	17,753,963	9,265,322	18,274,971

	06/30/2024				06/30/2023			
	No. of consumers (*)	MWh (*)	R\$		No. of consumers (*)	MWh (*)	R\$	
			04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024			04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Deductions from operating revenue								
ICMS	-	-	1,467,475	2,976,290	-	-	1,223,829	2,314,295
PIS	-	-	130,244	270,706	-	-	108,651	222,810
COFINS	-	-	599,919	1,246,947	-	-	500,449	1,026,278
CPRB	-	-	2,051	3,948	-	-	2,192	4,337
ISS	-	-	8,354	15,959	-	-	11,756	21,851
Rate Flag	-	-	-	-	-	-	-	-
Deductions Energy Efficiency Program - PEE - Consumer charges - Procel Energy Development Account - CDE	-	-	24,198	50,476	-	-	12,096	24,237
Research and Development Program - R&D National Scientific and Technological Development Fund - FNDCT	-	-	5,237	11,127	-	-	2,476	4,966
Ministry of Mining and Energy - MME	-	-	827,072	1,679,962	-	-	769,619	1,432,917
Inspection fee for electricity services - TFSEE	-	-	12,220	25,497	-	-	16,502	33,057
Total - deductions from operating revenue	-	-	10,474	21,617	-	-	14,860	29,793
Total - net operating revenue	-	-	5,238	10,809	-	-	7,430	14,895
	-	-	10,456	20,267	-	-	9,396	18,947
Total - deductions from operating revenue	-	-	3,102,938	6,333,605	-	-	2,679,256	5,148,383
Total - net operating revenue	8,677,227	18,661,969	7,603,022	15,576,765	8,729,903	17,753,963	6,586,066	13,126,588

(*) Not examined by the independent auditors

(1) Of the concession's total infrastructure construction revenue, the amount of R\$ 2,092,015 (R\$ 1,753,941 as of June 30, 2023) denotes the construction revenue of the distribution subsidiaries and R\$ 202,939 (R\$ 205,870 as of June 30, 2023) denotes the construction revenue of the transmission subsidiaries. Additionally, the total construction cost for the electricity distribution segment is the same as the segment's construction revenue.

(2) Natural gas distribution segment revenue

	06/30/2024	
	Volume (thousand m ³) ⁽¹⁾	R\$
Gross Revenue		
Individual Residential	306	2,945
Collective Residential	2,505	19,123
Industrial	251,976	920,427
Commercial	2,032	14,120
Air coolers	59	560
Raw Materials	6,351	25,206
Co-generation	443	1,750
Vehicles	12,356	44,951
Thermal Power Plant	-	-
Technical assistance services	-	131
Gas delivery service (free market)	33,710	12,373
Capacity Charges ("Ship or pay")	-	6,371
Revenue variance of recoverable ToP rate on receivables	-	917
Construction revenue	-	21,062
Escrow account - Cost of natural gas in the rate	-	7,060
Total - gross operating revenue	309,738	1,076,995
Deductions from Operating Revenue		

	06/30/2024	
	Volume (thousand m ³) ^(*)	R\$
ICMS	-	(152,273)
PIS	-	(13,120)
COFINS	-	(60,482)
ISS	-	(381)
Total - deductions from operating revenue	-	(226,256)
Total - net operating revenue	309,738	850,739

(*) Not revised by the independent auditors.

(3) Includes rental revenue for mutual use of poles, taxed services, administration commission and other.

29. Electricity purchased for resale

	Consolidated					
	MWH ⁽¹⁾		Electricity purchased for resale (Reais thousand)			
	06/30/2024	06/30/2023	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Energy from Itaipu - Binational	1,762,266	1,705,298	210,616	384,237	198,610	353,769
Auction Energy	10,915,226	10,132,355	1,190,281	2,375,861	1,128,247	2,291,777
Bilateral energy and other supplies	2,085,318	2,179,629	626,807	1,267,885	627,313	1,332,255
CCC reimbursement	-	-	(110,521)	(214,084)	(100,510)	(227,482)
Angra quotas	621,119	594,958	107,515	213,157	98,409	195,511
Short-term electricity - CCEE ⁽²⁾	912,571	580,796	40,372	108,072	25,716	49,746
Physical Guarantee Quotas	2,960,611	3,291,303	280,457	546,563	287,507	547,836
Alternative Energy Sources Incentive Program - PROINFA	336,896	327,791	95,349	189,222	103,000	205,999
Reserve Energy - ERR	-	-	199,682	380,664	182,544	408,820
(-) Recoverable portion of noncumulative PIS/COFINS	-	-	(241,369)	(474,492)	(230,771)	(463,329)
Gas Costs	-	-	311,105	702,381	-	-
Total	19,594,007	18,812,130	2,710,294	5,479,466	2,320,065	4,694,902

(1) Not examined by the auditors.

(2) Include other costs such as effects of CCEARs, injunctions/energy auction adjustment, system service charges and reserve energy.

30. Other Income

	Parent company				Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Other Revenues								
Gains on the deactivation/sale of assets and rights	59	59	-	-	7,361	9,684	5,832	11,777
Other	(15)	-	67	99	4,624	16,635	3,325	12,348
Total Other Revenue	44	59	67	99	11,985	26,319	9,157	24,125
Other Expenses								
Losses on the deactivation/sale of assets and rights	(14)	(106)	-	-	(49,882)	(101,460)	(65,217)	(106,373)
Mark-to-market of contracts ⁽¹⁾	-	-	-	-	(51,843)	(172,480)	28,882	110,347
Other ⁽¹⁾	(148)	(148)	-	-	(14,090)	(27,470)	(14,786)	(37,930)
Total Other Expenses	(162)	(254)	-	-	(115,815)	(301,410)	(51,121)	(33,956)

(*) Includes taxes payable on Other revenue (PIS/COFINS/ICMS)

(1) Consolidated energy sales include the mark-to-market of energy trading contracts, amounting to a loss as of June 30, 2024 of R\$ 190,061 (gain of R\$ 121,595 as of June 30, 2023). 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:

	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Mark-to-market of energy trading sale contracts	123,662	270,520	119,183	247,914
Mark-to-market of energy trading purchase contracts	(180,790)	(460,581)	(87,357)	(126,319)
	(57,128)	(190,061)	31,826	121,595
(-) Pis and Cofins Taxes	5,285	17,581	(2,944)	(11,248)
Effect net of taxes	(51,843)	(172,480)	28,882	110,347

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	Insurance Coverage	Total Premium - Parent Company	
			06/30/2024	12/31/2023
General civil liability	06/23/2025	90,000	68	68
Operating Risks	06/22/2025	90,000	270	271
Auto - Fleet	10/23/2024	Up to R\$ 1,110 / vehicle	57	57
Collective Life Insurance and Personal Accidents	01/31/2026	235,014	651	613
Civil Liability Directors and Officers (D&O)	08/05/2025	100,000	3	3
Total			1,049	1,012

Insurance lines	Date of maturity	Insurance Coverage	Total Premium - Consolidated	
			06/30/2024	12/31/2023
Data protection insurance Cyber responsibility	08/25/2024	30,000	1,182	1,182
Environmental Civil Liability	09/11/2024	25,000	283	283
Operating risks	07/30/2025	233,484	28,801	15,539
General civil liability	06/23/2025	90,000	6,119	5,977
Civil liability for works	09/30/2025	30,000	308	-
Auto - Fleet	10/23/2024	Up to R\$ 1,110 / vehicle	1,369	1,369
General civil liability to 2 nd Risk	06/23/2025	10,000	166	166
Aeronautical - civil liability (RETA)	12/18/2024	2,925	3	3
Collective life insurance and personal accidents	01/31/2026	235,014	4,167	4,246
National transportation	07/30/2025	Up to 5,000/ trip	223	177
Civil liability of directors and officers (D&O) ⁽¹⁾	08/05/2025	100,000	493	493
Aeronautical - Hull/LUC	12/12/2024	20,000	366	365
Explorer or transportation liability - R.E.T.A (Drones)	06/30/2025	1157/drone	52	22
Other risks (RD) equipment ⁽¹⁾	02/14/2025	10,000	1,179	815
Comprehensive Business Insurance	02/13/2025	216,000	399	282
Engineering risks and civil liability works	09/30/2024	121,936	856	703
Total			45,966	31,622

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\$ 319,579 (R\$ 384.48 as of June 30, 2023) 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	06/30/2024		12/31/2023	
		Carrying amount	Fair value	Carrying amount	Fair value
<u>Assets</u>					
Amortized cost					
Cash and cash equivalents		130,603	130,603	123,789	123,789
Receivables		70,232	70,232	85,658	85,658
Notes and credits receivable		25	25	25	25
Related-party credits		414,679	414,679	1,052,436	1,052,436
		615,539	615,539	1,261,908	1,261,908
Fair value through profit or loss					
Money market and secured funds	2	8,389,645	8,389,645	5,248,074	5,248,074
Derivative financial instruments	2	43,029	43,029	125,653	125,653
Financial instruments - share purchase options (1)	3	775,670	775,670	580,179	580,179
		9,208,344	9,208,344	5,953,906	5,953,906
<u>Liabilities</u>					
Amortized cost					
Trade payables		10,014	10,014	36,077	36,077
Loans, financing, debentures and debt charges		11,668,576	11,639,406	10,587,157	10,090,734
Operating leases		2,408	2,408	311	311
		11,680,998	11,651,828	10,623,545	10,127,122
Fair value through profit or loss					
Derivative financial instruments	2	73,641	73,641	27,462	27,462
		73,641	73,641	27,462	27,462

Consolidated					
	Level	06/30/2024		12/31/2023	
		Carrying amount	Fair value	Carrying amount	Fair value
Assets					
Amortized cost					
Cash and cash equivalents		826,327	826,327	1,298,424	1,298,424
Clients, consumers, concession operators and other		6,327,696	6,327,696	6,782,631	6,782,631
Credit receivables		19,065	19,065	19,277	19,277
Sector financial assets		315,139	315,139	303,670	303,670
		7,488,227	7,488,227	8,404,002	8,404,002
Fair value through profit or loss					
Money market and secured funds	2	10,388,497	10,388,497	6,295,517	6,295,517
Concession financial asset	3	12,882,052	12,882,052	11,729,556	11,729,556
Derivative financial instruments	2	1,605,959	1,605,959	1,599,157	1,599,157
Financial instruments - share purchase options ⁽¹⁾	3	775,670	775,670	580,179	580,179
		25,652,178	25,652,178	20,204,409	20,204,409
Liabilities					
Amortized cost					
Trade payables		2,482,750	2,482,750	2,705,874	2,705,874
Loans, financing, debentures and debt charges		35,405,694	33,232,001	33,136,494	32,672,577

Consolidated					
	Level	06/30/2024		12/31/2023	
		Carrying amount	Fair value	Carrying amount	Fair value
Operating leases		126,704	126,704	82,068	82,068
Sector financial liabilities		1,758,396	1,758,396	1,325,401	1,325,401
Tax financing		1,425	1,425	2,045	2,045
		39,774,969	37,601,276	37,251,882	36,787,965
Fair value through profit or loss					
Derivative financial instruments	2	444,370	444,370	650,945	650,945
		444,370	444,370	650,945	650,945

⁽¹⁾ 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 preferred shareholder in the share ownership structure of the subsidiary Energisa Participações Minoritárias S/A (EPM). The Company holds a repurchase right of the entire preferred shares issued by EPM, exercisable between February 10, 2027 and December 31, 2032. The restated value of the contributions made by the preferred shareholder less the dividends already received (buyback amount), was R\$ 2,170,078 as of June 30, 2024.

Following the operation’s consummation, Itaú Unibanco S/A became the holder of the entire preferred shares and the Company, in turn, of 100.0% of the common shares issued by the subsidiary. As a result of the operation, the Company directly and indirectly owned 95.21% of the total share capital of Rede Energia and 88.9% of EMT. Following the new contributions made by Itaú in the subsidiary EPM in February and December 2023, the Company’s interests changed to 86.43% and 76.48%, respectively. Note that the rights and obligations of the Company and Itaú, as EPM shareholders, were set out in a shareholders’ agreement between the parties.

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 less dividends distributed to 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.

As of June 30, 2024 the fair value of this Level 3 financial instrument is R\$ 775,670 (R\$ 580,179 as of December 31, 2023), which is the fair value as determined by Management, recognized in the parent-company and consolidated statement of profit or loss.

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 June 30, 2024 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 June 30, 2024 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\$ 467,544 (R\$ 240,931 as of June 30, 2023) 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 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 June 30, 2024, 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 June 30, 2024, the carrying amount of debts classified as “Fair Value Option” was impacted by R\$ 5,876 (R\$ 54,974 as of June 30, 2023) 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 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	
	06/30/2024	12/31/2023
Debt ⁽¹⁾	35,405,694	33,136,494
Cash and cash equivalents	(826,327)	(1,298,424)
Net debt	34,579,367	31,838,070
Equity	15,775,595	11,897,510
Net debt index	2.19	2.68

⁽¹⁾ 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		6,697	-	-	-	3,317	10,014
Loans and financing, debt charges and debentures.	11.72%	1,780,349	982,400	4,998,180	2,685,813	6,674,122	17,120,864
Derivative Financial Instruments		7,309	(50,338)	(4,895)	(4,608)	80,827	28,295
Derivative Financial Instruments - Other (*)		-	-	2,317	-	(775,670)	(773,353)
Total		1,794,355	932,062	4,995,602	2,681,205	5,982,596	16,385,820

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		2,322,592	-	-	-	160,158	2,482,750
Loans and financing, debt charges and debentures.	11.36%	5,503,191	6,228,086	15,557,439	6,557,235	26,852,763	60,698,714
Derivative Financial Instruments		(119,255)	(111,881)	(642,873)	(125,380)	(144,165)	(1,143,554)
Derivative Financial Instruments - Other (*)		-	(19,230)	2,317	-	(776,792)	(793,705)
Total		7,706,528	6,096,975	14,916,883	6,431,855	26,091,964	61,244,205

(*) Includes R\$ 2,207 (R\$ 2,101 as of December 31, 2023) for the commitment to buy back shares paid in by the employees and retirees of the subsidiaries ERO and EAC.

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 tiers. 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	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and cash equivalents	5.1	130,603	123,789	826,327	1,298,424
Money market and secured funds	5.2	8,389,645	5,248,074	10,388,497	6,295,517
Clients, consumers, concession operators and other	6	70,232	85,658	6,327,696	6,782,631
Credit receivables	-	25	25	19,065	19,277
Financial sector assets, net	9	-	-	(1,443,257)	(1,021,731)
Concession financial asset	13	-	-	12,882,052	11,729,556
Derivative financial instruments	32	43,029	125,653	1,605,959	1,599,157

a) Interest and exchange rate risk

The Company's and its subsidiaries' debts are composed mainly of funds raised through national development agents, capital markets (debentures and commercial papers), and bank loans, denominated in Brazilian Reais and foreign currencies, resulting in exposure to risks of exchange rate variance, interest rates and price indexes. As part of their risk management strategy, the Company and its subsidiaries use derivative financial instruments to hedge against these variations.

The consolidated bank debts and issuances of the Company and its subsidiaries as of June 30, 2024, excluding the effects of funding costs, stand at R\$ 35,693,026 (R\$ 33,345,041 as of December 31, 2023) and R\$ 6,548,218 (R\$ 6,683,490 as of December 31, 2023) is denominated in foreign currencies, as per notes 19 and 20.

The US dollar exchange rate for funding denominated in foreign currencies, mainly the US dollar, closed the period ended June 30, 2024 up by 14.82% over December 31, 2023, quoted at R\$ 5.5589 / USD. The historic volatility of the US dollar as of June 30, 2024 was 11.16%, compared with 9.87% as of December 31, 2023. The Euro exchange rate closed the period ended June 30, 2024 up by 11.26% over December 31, 2023, quoted at R\$ 5.6078/Euro. The Euro experienced volatility of 11.99% as of June 30, 2024.

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	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current assets	43,029	420	511,203	419,014
Noncurrent assets	775,670	705,412	1,870,426	1,760,322
Total assets	818,699	705,832	2,381,629	2,179,336
Current liabilities	-	25,361	260,837	588,098
Noncurrent liabilities	73,641	2,101	183,533	62,847
Total liabilities	73,641	27,462	444,370	650,945

The above balances are not a material liability, because they reflect the reversal values of derivatives as of June 30, 2024, which does not correspond to the hedge objective.

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:

Company / Operation	Notional (USD)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
ESA - Parent company					
Resolution 4131 - Scotiabank	31,071	USD + 6.8650%	CDI + 1.85%	06/30/2025	Fair Value Option
Resolution 4131 - J.P. Morgan	20,576	USD + 6.7471%	CDI + 1.85%	06/30/2025	Fair Value Option
Resolution 4131 - BNP Paribas	9,552	EUR + 6.03%	CDI + 1.85%	06/30/2025	Fair Value Option
EMR					
Resolution 4131 - Bank of America	6,085	USD + 4.6824%	CDI + 1.75%	05/22/2025	Fair Value Option
Resolution 4131 - Bank of America	20,096	USD + 6.2471%	CDI + 1.40%	01/27/2025	Fair Value Option
Resolution 4131 - Bank of America	20,243	USD + 6.2824%	CDI + 1.58%	01/29/2026	Fair Value Option
EMT					
Resolution 4131 - Bank of America	24,876	EUR + 1.7459%	CDI + 1.60%	02/14/2025	Fair Value Option
Resolution 4131 - Scotiabank	49,201	USD + 6.1785%	CDI + 1.40%	10/21/2025	Fair Value Option
Resolution 4131 - Bank of America	38,351	USD + 6.6706%	CDI + 1.45%	12/05/2024	Fair Value Option
Resolution 4131 - Scotiabank	44,265	USD + 6.31%	CDI + 1.57%	03/09/2026	Fair Value Option
Resolution 4131 - Bank of America	5,682	USD + 5.9176%	CDI + 1.55%	03/27/2025	Fair Value Option
Resolution 4131 - Safra	2,623	USD + 7.55%	CDI + 1.60%	08/26/2024	Fair Value Option
Resolution 4131 - Safra	2,322	USD + 7.55%	CDI + 1.60%	02/21/2025	Fair Value Option
Resolution 4131 - Safra	43,246	USD + 7.55%	CDI + 1.60%	08/18/2025	Fair Value Option
Resolution 4131 - Bank of America	24,450	USD + 7.00%	CDI + 1.53%	11/17/2025	Fair Value Option
NCE Resolution - Citibank	58,824	SOFR + 1.50%	CDI + 1.25%	06/14/2028	Fair Value Option
ETO					
Resolution 4131 - Merrill Lynch	20,070	USD + 6.3882%	CDI + 1.35%	03/20/2026	Fair Value Option
ESS					
Resolution 4131 - Scotiabank	24,635	USD + 2.33%	CDI + 1.60%	12/17/2024	Fair Value Option
Resolution 4131 - Scotiabank	12,300	USD + 6.1785%	CDI + 1.40%	10/21/2025	Fair Value Option
ERO					
Resolution 4131 - Scotiabank	12,300	USD + 6.1785%	CDI + 1.40%	10/21/2025	Fair Value Option
Resolution 4131 - Santander	61,074	USD + 7.87%	CDI + 1.65%	08/02/2024	Fair Value Option
NCE Resolution - Citibank	41,376	SOFR + 1.47%	CDI + 1.10%	06/14/2027	Fair Value Option
ECOM					
Resolution 4131 - BOCOM BBM	6,171	USD + 7.76%	CDI + 1.40%	09/05/2024	Fair Value Option
Resolution 4131 - BOCOM BBM	7,820	USD + 7.24%	CDI + 1.42%	05/27/2026	Fair Value Option
EMS					
Resolution 4131 - Merrill Lynch	11,310	EUR + 1.8788%	CDI + 1.60%	03/21/2025	Fair Value Option
Resolution 4131 - Scotiabank	28,744	USD + 5.265%	CDI + 1.45%	12/15/2025	Fair Value Option
Resolution 4131 - Bank of America	13,258	USD + 5.9176%	CDI + 1.55%	03/27/2025	Fair Value Option
NCE Resolution - Citibank	47,089	SOFR + 1.50%	CDI + 1.25%	06/14/2028	Fair Value Option
ESE					
Resolution 4131 - Citibank	49,020	(SOFR + 0.75%) x 117.647%	CDI + 1.40%	01/30/2025	Fair Value Option
Resolution 4131 - Citibank	12,500	(SOFR + 0.84%) x 117.647%	CDI + 1.55%	10/28/2024	Fair Value Option
Resolution 4131 - Citibank	10,040	(SOFR + 0.88%) x 117.647%	CDI + 1.70%	08/15/2025	Fair Value Option
ALSOL					
Resolution 4131 - Bank of America	48,356	USD + 7.2235%	CDI + 1.15%	07/30/2024	Fair Value Option
Resolution 4131 - BOCOM BBM	29,249	USD + 7.12%	CDI + 0.81%	07/30/2024	Fair Value Option
Resolution 4131 - BOCOM BBM	19,451	USD + 7.35%	CDI + 0.70%	11/21/2024	Fair Value Option
EPB					
Resolution 4131 - Scotiabank	3,849	USD + 6.31%	CDI + 1.57%	03/09/2026	Fair Value Option
Resolution 4131 - Bank of America	9,470	USD + 5.9176%	CDI + 1.55%	03/27/2025	Fair Value Option
Resolution 4131 - Citibank	12,500	(SOFR + 0.84%) x 117.647%	CDI + 1.55%	10/28/2024	Fair Value Option
Resolution 4131 - Citibank	10,040	(SOFR + 0.88%) x 117.647%	CDI + 1.70%	08/15/2025	Fair Value Option
ES GAS					
Resolution 4131 - Scotiabank	82,857	USD + 6.865%	CDI + 1.85%	06/30/2025	Fair Value Option
Resolution 4131 - J.P. Morgan	55,498	USD + 6.70%	CDI + 1.85%	06/30/2025	Fair Value Option
Resolution 4131 - BNP Paribas	25,000	EUR + 6.03%	CDI + 1.85%	06/30/2025	Fair Value Option
ETE					
Resolution 4131 - Santander	93,711	USD + 7.9350%	CDI + 1.75%	07/18/2024	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:

Company / Operation	Notional (BRL)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
ESA - Parent company					
XP	179,889	IPCA + 6.1666%	CDI + 0.65%	09/16/2030	Fair Value Hedge
XP	487,746	IPCA + 6.4526%	CDI + 0.90%	09/15/2033	Fair Value Hedge
BTG	318,352	IPCA + 6.4526%	CDI + 0.88%	09/15/2033	Fair Value Hedge
Bradesco	318,352	IPCA + 6.4526%	CDI + 0.891%	09/15/2033	Fair Value Hedge
XP	646,556	IPCA + 6.1581%	CDI + 0.15%	04/15/2031	Fair Value Hedge
Bradesco	793,444	IPCA + 6.4045%	CDI + 0.44%	04/15/2039	Fair Value Hedge
EMR					
J.P. Morgan	678	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	1,261	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Itaú	33,333	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	4,277	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
Bank of America	1,216	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
EMT					
J.P. Morgan	1,965	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	3,657	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Itaú	256,667	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	64,107	IPCA + 4.2297%	CDI + 0.835%	10/15/2026	Not Designated
Itaú	181,887	IPCA + 4.88%	CDI + 0.02%	10/15/2026	Not Designated
BR Partners	384,322	IPCA + 6.0872%	CDI + 0.705%	10/15/2031	Fair Value Hedge
BR Partners	164,437	IPCA + 6.1566%	CDI + 0.717%	04/15/2029	Fair Value Hedge
BR Partners	95,563	IPCA + 6.2770%	CDI + 0.880%	04/15/2032	Fair Value Hedge
Bradesco	400,000	IPCA + 6.1076%	CDI + 0.7275%	02/17/2031	Fair Value Hedge
ETO					
J.P. Morgan	1,775	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	3,304	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Itaú	160,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	7,339	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
J.P. Morgan	82,000	IPCA + 6.0872%	CDI + 0.93%	10/15/2031	Fair Value Hedge
BR Partners	55,689	IPCA + 6.1566%	CDI + 0.717%	04/15/2029	Fair Value Hedge
BR Partners	34,311	IPCA + 6.2770%	CDI + 0.880%	04/15/2032	Fair Value Hedge
ESS					
J.P. Morgan	1,599	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	2,977	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Itaú	46,667	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	7,339	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
BR Partners	81.00	IPCA + 6.0996%	CDI + 0.814%	01/15/2032	Fair Value Hedge
EAC					
Itaú	105,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Itaú	70,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Bank of America	4,885	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
ERO					
Itaú	195,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Itaú	130,000	IPCA + 4.6249%	104.00% CDI	04/15/2026	Fair Value Hedge
Bank of America	10,389	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
J.P. Morgan	92,800	IPCA + 6.0872%	CDI + 0.93%	10/15/2031	Fair Value Hedge
Bank of America	253,694	IPCA + 6.1566%	CDI + 0.789%	04/15/2029	Fair Value Hedge
Bank of America	156,306	IPCA + 6.2770%	CDI + 0.945%	04/15/2032	Fair Value Hedge
ETE					
Santander	75,500	IPCA + 4.92%	104.25% CDI	12/15/2025	Fair Value Hedge
Santander	51,462	IPCA + 5.14%	105.15% CDI	12/15/2028	Fair Value Hedge
Santander	123,038	IPCA + 4.98%	104.50% CDI	12/15/2025	Fair Value Hedge
Bank of America	61,227	IPCA + 4.2297%	CDI + 0.835%	10/15/2026	Not Designated
EMS					
J.P. Morgan	2,006	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	3,733	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Itaú	103,333	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	9,163	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
Itaú	148,501	IPCA + 4.88%	CDI + 0.02%	10/15/2026	Not Designated
J.P. Morgan	320,000	IPCA + 6.0872%	CDI + 0.85%	10/15/2031	Fair Value Hedge
XP	400,000	IPCA + 6.1076%	CDI + 0.72%	02/17/2031	Fair Value Hedge
ESE					
J.P. Morgan	1,328	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	2,472	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Safra	43,333	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	3,669	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated

Company / Operation	Notional (BRL)	Financial Cost (% p.a.)		Maturity	Description
		Long position	Short position		
Itaú	59,006	IPCA + 4.88%	CDI + 0.02%	10/15/2026	Not Designated
J.P. Morgan	58,928	IPCA + 6.0872%	CDI + 0.93%	10/15/2031	Fair Value Hedge
BR Partners	68,000	IPCA + 5.7360%	CDI + 0.509%	07/15/2027	Fair Value Hedge
EPB					
J.P. Morgan	2,169	IPCA + 4.7110%	101.60% CDI	10/15/2024	Fair Value Hedge
J.P. Morgan	4,035	IPCA + 5.1074%	103.50% CDI	10/15/2027	Fair Value Hedge
Safra	90,000	IPCA + 5.0797%	103.70% CDI	09/15/2025	Fair Value Hedge
Bank of America	8,555	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
Bank of America	1,835	IPCA + 4.2297%	CDI + 0.835%	10/13/2026	Not Designated
Itaú	49,924	IPCA + 5.11%	CDI + 0.25%	10/15/2026	Not Designated
J.P. Morgan	54,634	IPCA + 6.0872%	CDI + 0.93%	10/15/2031	Fair Value Hedge
BR Partners	63,000	IPCA + 6.0123%	CDI + 0.755%	01/15/2030	Fair Value Hedge
XP	125,747	IPCA + 6.1581%	CDI + 0.15%	04/15/2031	Fair Value Hedge
Bradesco	174,253	IPCA + 6.4045%	CDI + 0.44%	04/15/2039	Fair Value Hedge
EAM					
J.P. Morgan	41,638	IPCA + 6.0872%	CDI + 0.93%	10/15/2031	Fair Value Hedge

The Company also took out Non Deliverable Forwards (“NDFs”) for its subsidiaries:

Operation	Acquisition			Maturity
	Assets	Notional (USD)	Fixed transaction value	
ETE				
XP	USD @ 6.315	4,001	25,268	07/01/2024

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 June 30, 2024 and December 31, 2023 are presented below.

Parent company

Fair Value Option	Reference value		Description	Fair value	
	06/30/2024	12/31/2023		06/30/2024	12/31/2023
Debt (Hedge Object)	298,364	545,404	Foreign Currency - USD and LIBOR	(347,152)	(540,331)
			Long Position		
			Foreign Currency - USD and LIBOR	347,152	540,331
Forex Swap			Short Position		
(Hedge Instrument)	298,364	545,404	CDI Interest Rate	(304,539)	(548,977)
			Net swap position	42,613	(8,646)
			Net debt position + Swap	(304,539)	(548,977)

Consolidated

Fair Value Option	Reference value		Description	Fair value	
	06/30/2024	12/31/2023		06/30/2024	12/31/2023
Debt designated to Fair Value Option	5,891,354	6,930,926	Foreign Currency	(6,547,005)	(6,691,363)
			Long Position		
			Foreign Currency	6,567,554	6,714,956
Forex Swap	5,891,354	6,930,926	Short Position		
(Derivative)			CDI Interest Rate	(6,096,596)	(7,145,706)
			Net swap position	470,958	(430,750)
			Net debt position + Swap	(6,076,047)	(7,122,113)

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:

Parent company

Derivatives	Reference value		Description	Fair value	
	06/30/2024	12/31/2023		06/30/2024	12/31/2023
Debt (Hedge Object)	2,744,339	1,337,000	Fixed rate	(2,802,485)	(1,477,692)
			Long Position		
	2,744,339	1,337,000	Fixed rate	2,802,750	1,477,686
Interest swaps			Short Position		
(Hedge Instrument)			CDI Interest Rate	(2,873,658)	(1,368,748)
			Net swap position	(70,908)	108,938
			Net debt position + Swap	(2,873,393)	(1,368,754)

Consolidated

Derivatives	Reference value		Description	Fair value	
	06/30/2024	12/31/2023		06/30/2024	12/31/2023
Debt (Hedge Object)	7,990,271	6,624,598	Fixed rate	(8,221,388)	(6,187,408)
			Long Position		
	7,990,271	6,624,598	Fixed rate	8,957,025	7,998,872
Interest swaps			Short Position		
(Hedge Instrument)			CDI Interest Rate	(8,284,429)	(6,828,222)
			Net swap position	672,596	1,170,650
			Net debt position + Swap	(7,548,792)	(5,016,758)

The subsidiaries calculated the Fair Value of the derivatives as of June 30, 2024 based on the market price quotes for similar contracts. Their variance is directly associated with the variance of the debt balances listed in notes 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 June 30, 2024 were maintained, and the effects on the future interim 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) ⁽¹⁾	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
Foreign Currency Debt	(298,364)		(266,037)	(344,744)	(423,450)
Change in Debt			32,327	(46,380)	(125,086)
Forex Swap		Exchange rate increase			
Long Position					
Derivative Financial Instruments	347,152		314,825	393,532	472,238
Change	-		(32,327)	46,380	125,086
Short Position					
Derivative Financial Instruments - CDI Interest Rate	(304,539)		(304,539)	(304,539)	(304,539)
Change			-	-	-
Subtotal	42,613		10,286	88,993	167,699
Net Total	(255,751)		(255,751)	(255,751)	(255,751)

⁽¹⁾ The probable scenario is calculated based on the expected future exchange rate in the last Focus bulletin disclosed on June 30, 2024. The deterioration scenarios of 25% and 50% are calculated based on the probable scenario curve. In these scenarios the forex curve is impacted, the CDI 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 June 30, 2024, 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. With the scenarios of the Real exchange rate depreciating by 25% and 50%, the present value of the debt plus derivatives would be R\$ 255,751 in both cases.

Consolidated

Operation	Exposure	Risk	Scenario I (Probable) ⁽¹⁾	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
Foreign Currency Debt	(5,891,354)		(5,152,952)	(6,605,102)	(8,057,253)
Change in Debt			738,402	(713,748)	(2,165,899)
Forex Swap		Exchange rate increase			
Long Position					
Derivative Financial Instruments	6,567,554		5,911,848	7,384,252	8,856,655
Change	-		(655,706)	816,698	2,289,101
Short Position					
Derivative Financial Instruments - CDI Interest Rate	(6,096,596)		(6,096,596)	(6,096,596)	(6,096,596)
Change	-		-	-	-
Subtotal	470,958		(184,748)	1,287,656	2,760,059
Net Total	(5,420,396)		(5,337,700)	(5,317,446)	(5,297,194)

⁽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 June 30, 2024, 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. With the scenarios of the Real exchange rate depreciating by 25% and 50%, the present value of the debt plus derivatives would be R\$ 5,317,446 and R\$ 5,297,194 in both cases.

Interest rate variance

If the interest exposure as of June 30, 2024 were maintained, and the effects on the future interim financial statements simulated by type of financial instrument and for two different scenarios, the following results would be obtained (restated as for the interim reporting date):

Parent company

Operation	Exposure	Risk	Scenario I (Probable) (1)	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
Local Currency Debt - Interest Rate	(2,744,339)		(2,744,339)	(2,744,339)	(2,744,339)
Change in Debt	-		-	-	-
Interest swaps					
Long Position					
Derivative Financial Instruments - Fixed	2,802,750	Increase in CDI	2,802,750	2,802,750	2,802,750
Change - Interest rates	-		-	-	-
Short Position					
Derivative Financial Instruments - CDI	(2,873,658)		(2,873,658)	(3,482,366)	(4,239,293)
Change	-		-	(608,708)	(1,365,635)
Subtotal	(70,908)		(70,908)	(679,616)	(1,436,543)
Net Total	(2,815,247)		(2,815,247)	(3,423,955)	(4,180,882)

Consolidated

Operation	Exposure	Risk	Scenario I (Probable) (1)	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
Local Currency Debt - Interest Rate	(7,990,271)		(7,990,271)	(7,990,271)	(7,990,271)
Change in Debt	-		-	-	-
Interest swaps					
Long Position					
Derivative Financial Instruments - Fixed	8,957,025	Increase in CDI	8,957,025	8,957,025	8,957,025
Change - Interest rates	-		-	-	-
Short Position					
Derivative Financial Instruments - CDI	(8,284,429)		(8,284,429)	(9,415,577)	(10,739,235)
Change	-		-	(1,131,148)	(2,454,806)
Subtotal	672,596		672,596	(458,552)	(1,782,210)
Net Total	(7,317,675)		(7,317,675)	(8,448,823)	(9,772,481)

Assuming that the exposure of financial instruments indexed to interest rates as of June 30, 2024 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) ⁽¹⁾	Scenario II (Deterioration of 25%)	Scenario III (Deterioration of 50%)
Receivable financial instruments:					
Money market and secured funds	10,388,497	Increase in CDI	986,907	1,233,634	1,480,361
Payable financial instruments:					
Swap	(6,096,596)	Increase in CDI	(579,177)	(723,971)	(868,766)
	(12,230,476)	Increase in CDI	(1,161,895)	(1,452,369)	(1,742,843)
	(946,281)	Increase in TJLP	(63,117)	(78,896)	(94,676)
Loans, financing and debentures	(14,128,193)	Rise in IPCA	(484,597)	(605,746)	(726,896)
	(125,964)	Rise in INPC	(4,447)	(5,559)	(6,671)
	(645,266)	High TR	(2,258)	(2,823)	(3,387)
Subtotal ⁽²⁾	(34,172,776)		(2,295,491)	(2,869,364)	(3,443,239)
Total -losses ⁽²⁾	(23,784,279)	-	(1,308,584)	(1,635,730)	(1,962,878)

⁽¹⁾ Considers the CDI and SELIC rate at June 30, 2025 (9.50% per year), quoted estimates presented by the recent BACEN survey, dated June 30, 2024, TR rate of 0.35% per year, TJLP of 6.67% per year, INPC of 3.53% per year and IPCA of 3.43% per year.

⁽²⁾ Does not include fixed-interest transactions worth R\$ 1,520,250

33. Post-employment benefits

33.1 The composition of post-employment benefit liabilities related to retirement plans, retirement bonuses/gratuities, pensions, and health plans:

Company	Retirement Bonus / Premium	Health care plans	Pension Plan				Total	
			Actuarial Liabilities - DB Plan	Debt contracts / Past Service		Total Pension Plans	06/30/2024	12/31/2023
				DB Plan	DC Plan			
ESA - Parent company	7,140	9,264	-	-	-	-	16,404	15,405
EMR	8,946	17,977	-	-	-	-	26,923	25,169
ESE	4,611	14,557	76,079	15,175	66,017	157,271	176,439	183,099
EPB	-	4,581	3,253	71,598	22,691	97,542	102,123	99,811
EMT	-	29,530	1,867	1,381	11,410	14,658	44,188	41,999
EMS	-	29,928	-	-	-	-	29,928	28,316
ESS	-	37,399	50	2,734	11,481	14,265	51,664	50,083
ETO	636	27,248	68	1,757	2,912	4,737	32,621	30,630
ERO ⁽¹⁾	-	334	-	-	21,928	21,928	22,262	22,504
EAC	-	40	-	-	-	-	40	36
EAM	-	9	-	-	-	-	9	8
ESOL	1,808	1,900	-	-	-	-	3,708	3,429
ALSOL	-	9	-	-	-	-	9	8
MULTI	-	11	-	-	-	-	11	9
ECOM	9	42	-	-	-	-	51	46
VOLTZ	-	9	-	-	-	-	9	7
ESEA	-	579	-	-	-	-	579	537
EPLAN	4	-	-	-	-	-	4	4
SOBR	10	28	-	-	-	-	38	35
Consolidated Total	23,164	173,445	81,317	92,645	136,439	310,401	507,010	501,135
Current	2,717	22,705	6,861	8,136	31,793	46,790	72,212	67,444
Noncurrent	20,447	150,740	74,456	84,509	104,646	263,611	434,798	433,691

Company	Retirement Bonus / Premium	Health care plans	Pension Plan				Total	
			Actuarial Liabilities - DB Plan	Debt contracts / Past Service		Total Pension Plans	06/30/2024	12/31/2023
				DB Plan	DC Plan			
Post-employment benefits							299,854	282,636
Loans, financing and debt charges							207,156	218,499

⁽¹⁾ It refers to an extraordinary, optional contribution for funding past service time, covered equally by the sponsor and the participants of the Energisa Rondônia DC Plan who met the criteria of being enrolled in the DC Plan until September 30, 2017, and who had joined the sponsor's employee roster before September 2011.

33.2 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 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 June 30, 2024 the expense on sponsoring these plans was R\$ 2,409 (R\$ 2,064 as of June 30, 2023) at the parent company and R\$ 27,242 (R\$ 28,090 as of June 30, 2023) in post-employment benefits in the consolidated statement of profit or loss for the period.

As of June 30, 2024, a pension fund credit was recognized in the subsidiaries EMS, EAC, ERO and EMR in the consolidated amount of R\$ 423, recorded as expense recovery.

33.3 Retirement Bonus and Premium:

The Company and its subsidiaries EMR, ESOL, 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 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.

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.

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 June 30, 2024 the expense on funding this plan amounted to R\$ 444 (R\$ 402 as of June 30, 2023) at the parent company and R\$ 1,415 (R\$ 1,849 as of June 30, 2023) in consolidated post-employment benefits in the statement of profit or loss.

33.4 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.

In the period ended June 30, 2024 the expenses on this benefit amounted to R\$ 2,976 (R\$ 2,490 as of June 30, 2023) at the parent company and R\$ 72,085 (R\$ 50,523 as of June 30, 2023) in the consolidated statement. Includes R\$ 121 (R\$ 47 as of June 30, 2023) for the actuarial calculation of the post-employment benefit plan at the parent company and R\$ 3,262 (R\$ 1,839 as of June 30, 2023) in the consolidated statement.

34. Consolidated commitments

The subsidiaries have the following commitments under long-term contracts:

34.1 Sale of electricity

	Energy sale contract - Reais thousand					
	Term	2024	2025	2026	2027	2027 onwards
ECOM	2024 to 2039	621,565	671,564	314,477	266,321	1,670,932

34.2 Electricity purchases

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 June 30, 2024, which have been ratified by ANEEL.

	Term	Energy purchase contract - Reais thousand ⁽¹⁾				
		2024	2025	2026	2027	2027 onwards
EMR	2024 to 2054	241,080.63	476,572.44	484,634.95	468,247.69	5,275,027.58
EPB	2024 to 2054	573,841.68	1,033,472.08	907,017.72	854,325.45	12,496,488.83
ESE	2024 to 2054	313,698.45	648,390.21	571,201.05	544,549.35	7,905,291.03
EMT	2024 to 2054	1,299,025.41	2,422,569.42	2,432,076.84	2,313,923.10	23,857,341.73
ETO	2024 to 2054	309,434.44	588,694.40	529,249.78	502,804.85	6,751,808.63
EMS	2024 to 2054	641,638.13	1,258,339.13	1,213,604.76	1,150,086.11	14,767,456.26
ESS	2024 to 2054	435,470.05	820,839.73	807,229.99	776,329.18	8,473,249.76
ECOM	2024 to 2039	606,126	790,425	546,335	428,831	1,752,801
ERO	2024 to 2054	430,732.50	813,054.67	945,401.12	894,993.46	15,442,374.28
EAC	2024 to 2054	180,778.77	283,165.95	299,215.72	287,625.32	4,771,508.90
		4,606,478.84	8,628,263.99	8,488,847.65	8,080,509.81	104,512,055.91

⁽¹⁾ This does not include the Proinfa and Itaipu quotas.

34.3 Rental of land to build photovoltaic power plants

	Rental of land to build power plants					
	Term	2024	2025	2026	2027	2027 onwards
ALSOL	2024 to 2051	7,067	7,285	7,285	7,285	135,246

Denotes amounts of lease contracts for areas to implement the Photovoltaic Plants.

34.4 Contracts for natural gas supply - Non-Thermal Segment

For the distribution of natural gas to customers connected to the distribution grid, the Company has three Firm Inflexible Natural Gas Purchase and Sale Contracts, concluded with suppliers PETROBRAS, GALP, and 3R, and a transportation contract with TAG, with the following characteristics:

Natural gas supply contract with PETROBRAS with Daily Contractual Amount (QDC), scaled as follows:

	PETROBRAS					
	2024	2025	2026	2027	2028	2029-2032
Contract: NMG 2024-28						
QDC (m ³ /Day)	597,059	496,907	390,338	273,237	156,135	-
Gas Price (USD/MMBtu)	13.90% x Brent + PF + PT	13.90% x Brent + PF + PT	13.90% x Brent + PF + PT	13.90% x Brent + PF + PT	13.90% x Brent + PF + PT	-
Contract: NMG 2024-32						
QDC (m ³ /Day)	149,265	267,565	390,338	507,439	624,541	780,676
Gas Price (USD/MMBtu)	12.90% x Brent + PF + PT	12.90% x Brent + PF + PT	12.90% x Brent + PF + PT	12.90% x Brent + PF + PT	12.90% x Brent + PF + PT	12.90% x Brent + PF + PT

⁽¹⁾ PF (Fixed Portion) - refers to the fixed price component of the natural gas contained within the MOLECULE PORTION, agreed upon by the PARTIES as part of the transaction to settle disputes between Petrobras and ES GAS.

⁽²⁾ PT (Transportation Parcel) - refers to the Transportation Portion of the contracts with Petrobras.

Natural gas supply contract with GALP (GALP Energia do Brasil S.A.) with Firm Daily Contractual Amount (QDCF) and Put Daily Contractual Amount (QDCP) scaled as follows:

	GALP					
	2024	2025	2026-2032	2033	2034	2035
QDCF (m ³ /Day)	139,892	214,941	585,324	99,000	0	0
Gas Price (USD/MMBtu)	12.60% x Brent	12.60% x Brent	115% HH + 4.50 USD/MMBtu	115% HH + 4.50 USD/MMBtu	115% HH + 4.50 USD/MMBtu	115% HH + 4.50 USD/MMBtu
QDCP (m ³ /Day)	100,000	100,000	-	-	-	-
Gas Price (USD/MMBtu)	9.90% x Brent	9.90% x Brent	-	-	-	-

The transportation portion in the GALP contract is passed through to ES GÁS according to the rate, charges and penalties defined by TAG, subject to ANP regulations in the form of apposite Resolution ANP No. 15, dated March 14, 2014, comprising different individual rates, charges and penalties that make up the total transportation cost, such as service transportation charge, authorized surplus charge, unauthorized surplus charge, unused transportation capacity charge, GUS charge, fixed gas purchase and sale charge costs, congestion capacity charge, penalties for daily programming variation, and imbalance penalty.

Natural gas supply contract with 3R PETROLEUM with Firm Daily Contractual Amount (QDCF), scaled as follows:

	3R PETROLEUM			
	03/2024 to 03/23/2024	01 to 03/02/2024 - from 03/24/2024 to 12/31/2024	2024	2025
QDCF (m ³ /Day)	600,000	400,000	139,892	400,000
Gas Price (USD/MMBtu)	13.50% x Brent	13.50% x Brent	13.50% x Brent	13.50% x Brent

Brent is stated in USD/Barrel and HH in USD/MMBtu.

The incoming transportation portion in the 3R contract is passed through to ES GÁS according to the rate, charges and penalties defined by TAG, subject to ANP regulations in the form of apposite Resolution ANP No. 15, dated March 14, 2014, comprising different individual rates, charges and penalties that make up the total transportation cost, such as service transportation charge, authorized surplus charge, unauthorized surplus charge, unused transportation capacity charge, GUS charge, fixed gas purchase and sale charge costs, congestion capacity charge, penalties for daily programming variation, and imbalance penalty.

ES GÁS maintains a contract with the transporter TAG for the outbound transportation service, responsible for distributing the total volume contracted with 3R. The transportation parcel from 3R is aggregated with inbound expenses, which are paid directly to 3R, and outbound expenses, which are paid directly to TAG, as per charges and penalties defined by TAG, subject to ANP regulations in the form of ANP Resolution No. 15, dated March 14, 2014.

In June 2024, a draft contract was formalized with a QDC of 150,000 m³/day with SHELL ENERGY DO BRASIL GÁS LTDA.

The entry transportation portion under the SHELL contract is passed on to ES GÁS according to the rate defined in the contract. ES GÁS maintains a contract with the transporter TAG for the outbound transportation service, responsible for distributing the total volume contracted with SHELL. The transportation parcel from SHELL is aggregated with inbound expenses, which are paid directly to SHELL, and outbound expenses, which are paid directly to TAG, as per charges and penalties defined by TAG, subject to ANP regulations in the form of ANP Resolution No. 15, dated March 14, 2014.

Natural gas supply contract with SHELL with Firm Daily Contractual Amount (QDCF):

	SHELL
	06/01/2024 to 12/31/2024
QDCF (m ³ /Day)	150,000
Gas Price (USD/MMBtu)	11.80% x Brent

4.3 Contracts for natural gas supply - Thermal Segment

For the captive-market thermal power segment, ES Gás maintains a gas supply contract with PETROBRAS, for the supply of natural gas:

	Volume (m ³ /Day)
Thermal power plant in Linhares	1,100,000

For the free-market thermal power segment, ES Gás has distribution service usage contracts (CUSD) with three Thermal Power Plants; therefore, the natural gas acquisition contract is directly negotiated between the Plants and the Supplier:

	Volume (m ³ /Day)
Thermal power plant expansion in Linhares	200,000
Thermal power plant in Povoação	400,000
Thermal power plant in Viana	200,000

35. Additional information to the cash flows

As of June 30, 2024 and December 31, 2023 the equity changes that did not affect the Company's consolidated cash flows relating to the business combination are as follows:

	06/30/2024	12/31/2023
Other noncash transactions		
Concession Financial Asset - Segregation of Assets	870,989	1,437,698
Concession financial asset - Fair value compensatable asset	319,579	561,990
Contract asset compensation - electricity transmission	506,623	760,027
Construction revenue, margins and efficiency gains/losses on implementing infrastructure	65,533	494,284
Operating activities		
Suppliers on credit - DisCos and other companies	434,603	398,752
Suppliers on credit - TransCos	11,383	41,594
Incorporation of grids	65,538	214,614
Leasing - IFRS 16	44,570	-
Investment activities		
Investments in PP&E, intangible assets and contractual asset - Infrastructure under construction - DisCos and other companies	(434,603)	(398,752)
Applications to electricity transmission lines	(11,383)	(41,594)
Incorporation of grids	(65,538)	(214,614)
Intangible assets - IFRS 16	(44,570)	-
Business combination		
Money market and secured funds	-	74,516
Clients, consumers and concession operators	(144)	122,150
Inventory	842	13,920
Recoverable taxes	-	90,312
Other current assets	(72)	2,633
Prepaid expenses	-	817
Escrow and secured bonds	-	485
Property, plant and equipment	46,065	56,695
Intangible assets - right-of-use	-	1,852
Intangible assets - concession agreement	-	1,448,527
Intangible assets - software and other	16,643	8,833

	06/30/2024	12/31/2023
Trade payables	3	174,679
Loans, financing and debt charges	-	51,442
Debentures	-	8,261
Taxes and social contributions	(84)	37,154
Taxes and social contributions - deferred	5,945	-
Dividends/interest on equity	-	152,772
Provision for labor, civil and tax risks	-	27,180
Operating leases	-	1,907
Other liabilities	(3)	16,423

36. 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:

	06/30/2024	06/30/2023
Net income for the period - parent company	1,407,858	884,293
Weighted average in thousands of shares	2,285,652	2,035,314
Basic net income per share - R\$	0.62	0.43
Net income for the period - consolidated	1,790,066	1,165,711
Earnings on continued operation:		
Shareholders of parent company	1,407,858	884,293
Noncontrolling shareholders	382,208	281,418
Net income for the period - parent company	1,407,858	884,293
Weighted average in thousands of shares	2,285,652	2,035,314
Dilutive effect ILP program	1,370	1,184
Diluted net income per share - R\$ ⁽¹⁾	0.6156	0.4342
Net income for the period - consolidated	1,790,066	1,165,711
Earnings on continued operation:		
Shareholders of parent company	1,407,858	884,293
Noncontrolling shareholders	382,208	281,418

⁽¹⁾ Potential diluting effect variable compensation program (ILP).

37. Subsequent events

37.1 Rate tiers

ANEEL decided to trigger the Yellow Flag Tier for July and the Green Flag Tier for August 2024, after analyzing the hydrological situation in Brazil.

37.2 Rate adjustments - subsidiaries

- ⁽³⁾ By way of Ratifying Resolution 3.340 issued July 02, 2024, ANEEL approved the subsidiary ETO's rate adjustment effective from July 04, 2024, with an average rate increase to be felt by consumers of 8.95%.
- ⁽⁴⁾ By way of Ratifying Resolution 3.341 issued July 09, 2024, ANEEL approved the subsidiary ESS' rate adjustment effective from July 12, 2024, with an average rate decrease to be felt by consumers of -9.89%.

37.3 RAP adjustments - subsidiaries

Through Ratifying Resolution no. 3,348 dated July 16, 2024, ANEEL established a 3.92% adjustment to the Annual Permitted Revenue - RAP allocated to concession operators for the provision of public power transmission services. This adjustment will be effective from July 01, 2024 to June 30, 2025.

37.4 Acquisition of Photovoltaic Plants by Alsol

On July 10, 2024, the subsidiary Alsol entered into a share purchase and sale agreement and other covenants with Ângulo 45 Participações S/A, acquiring 100% of the capital stock of the Target Company.

The Target Company is the sole shareholder of Ângulo 45 Empreendimentos S/A and owns, directly or through its subsidiary, a set of operational distributed generation assets of photovoltaic plants in the states of São Paulo, Maranhão, and Piauí, totaling approximately 19.4 MWp of installed capacity, as described below:

	Cafelândia	Pongai	Mata Roma	Cumbica	Oeiras
Location	São Paulo	São Paulo	Maranhão	São Paulo	Piauí
Capacity (MWp)	2.6	2.6	4.8	3.1	6.3
Start-up	May/22	Nov/22	Dec/22	Oct/23	Sep/23

The closing of the transaction is subject to the fulfillment of certain precedent conditions provided for in the share purchase and sale agreement and other covenants.

37.5 Loans taken out - subsidiaries

- (1) On July 23, 2024 the direct subsidiary Alsol secured from Banco Bocom BBM S/A the amount of R\$ 398,946 corresponding to USD 71,560 dollars, incurring interest of 0.93% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (2) On July 23, 2024 the direct subsidiary EPB secured from Banco Citibank S/A the amount of R\$ 125,661 corresponding to USD 22,540 dollars, incurring interest of Sofr plus 0.93% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (3) On July 23, 2024 the direct subsidiary ERO secured from Banco Santander Brasil S/A the amount of R\$ 300,000 corresponding to USD 53,626, incurring interest of 5.3720% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (4) On July 23, 2024 the direct subsidiary EPB secured from Banco Santander Brasil S/A the amount of R\$ 170,000 corresponding to USD 30,388, incurring interest of 5.3720% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (5) On July 24, 2024 the direct subsidiary ESS secured from Banco Santander Brasil S/A the amount of R\$ 100,000 corresponding to USD 18,007, incurring interest of 5.3975% per year and maturing on July 23, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (6) On July 24, 2024 the indirect subsidiary EMS secured from Bank of América Merrill Lynch Banco Múltiplo S/A the amount of R\$ 200,000 corresponding to USD 36,495 dollars, incurring interest of 5.34% per year and maturing on July 24, 2026. Swap equivalent to CDI + 1.25% p.a. was procured, **thereby eliminating the operation's currency risk.**
- (7) On July 25, 2024 the direct subsidiary Alsol secured from Bank of América Merrill Lynch Banco Múltiplo S/A the amount of R\$ 300,000 corresponding to USD 54,471 dollars, incurring interest of 5.68% per year and

maturing on July 25, 2025. Swap equivalent to CDI + 1.10% p.a. was procured, thereby eliminating the operation's currency risk.

- (8) On July 30, 2024 the direct subsidiary Alsol secured from Banco Bocom BBM S/A the amount of R\$ 151,000 corresponding to USD 26,746 dollars, incurring interest of 4.88% per year and maturing on July 30, 2025. **Swap equivalent to CDI + 0.95% p.a. was procured, thereby eliminating the operation's currency risk.**

37.6 Payments of dividends for the 2nd quarter of 2024 - parent company

On August 07, 2024 Company Management approved the payment of interim dividends from the earnings for the period ended June 30, 2024 amounting to R\$ 457,130, or R\$ 0.20 per common and preferred share, to be paid on August 28, 2024.

37.7 Payment of dividends - subsidiaries

The subsidiaries' management approved the distribution of interim dividends on July 01, 2024 from the profit account for the period ended March 31, 2024, as demonstrated below:

Subsidiaries	Dividend amount	Amount per share (R\$)	Case type	Payment date
EMS	213,051	329.282767710	Common	07/23/2024
EMT	285,717	1.30499197	ON and PN	07/23/2024
ETO	71,215	109.29031583	ON and PN	07/23/2024
ESS	39,464	406.377245655	Common	07/23/2024
Rede Power	75,014	285.345693169	Common	07/23/2024
Rede Participações	492,326	0.233293968	Common	07/24/2024

On August 07, 2024 the subsidiaries' management approved the distribution of interim dividends from profit for the period ended June 30, 2024, as follows:

Subsidiaries	Dividend amount	Amount per share (R\$)	Case type	Payment date
EPB	201,135	192.01633222879	Common	From 08/20/2024
ESE	119,101	609.18596647725	Common	From 08/20/2024
EMR	10,059	9.50067389709	Common	From 08/20/2024
EGO I	31,479	0.12100620240	Common	From 08/20/2024
EPT	7,906	0.25504504452	Common	From 08/20/2024

Followin up on the Company's projections

Comment on the Performance of Individual and Consolidated Corporate Projections

Pursuant to article 21 (4) of CVM Resolution no. 80/22, see below the comparisons of the projections disclosed by the Company with the actual performance data until 2024:

- (i) Projections of the commitments related to the sustainability of the business, addressing environmental, social and governance ("ESG") matters the Company disclosed to the market on June 29, 2022:

Topic	Unit	Projection through the period ended December 31, 2026	Accumulated until June 30, 2024
Clean and affordable electricity for remote concession areas	no. of consumer units	55,000	38,946
Decommissioning and deactivating thermal power plants	MW	171,7	138
Installing renewable energy capacity	GW	0.6	0.465

- (ii) Greater participation of other business lines in Consolidated EBITDA, disclosed to the market on November 21, 2022:

Topic	Unit	Projection through the period ended December 31, 2026	Accumulated until June 30, 2024 ⁽¹⁾
Participation of other Company business lines in addition to electricity distribution in Consolidated EBITDA	% of Consolidated EBITDA	By 25	17.9

⁽²⁾ Includes Adjusted EBITDA Covenant 12 months.

- (iii) Estimated investment disclosed to the market on December 19, 2022:

Topic	Unit	Projection through the period ended December 31, 2026	Accumulated until June 30, 2024
Estimate investment	R\$ billion	24.0	15.4

Representation by the Officers of Energisa S.A. ("Company") on the Financial Statements for the period January 01 to June 30, 2024

The Company's undersigned officers represent that pursuant to article 27 (V and VI) of CVM Resolution 80, of March 29, 2022, that at a meeting held today they have revised, discussed and accepted the Company's financial statements, subject to the specific limits of their powers, and have approved the document.

Cataguases, August 07, 2024.

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

Rodolfo da Paixão Lima
Accounting, Tax and Asset Management Officer
Accountant - CRC RJ 107.310/O-0 "S" MG

Representation by the Officers of Energisa S.A. (“Company”) on the Independent Auditors' Report

The Company's undersigned officers represent that pursuant to article 27 (V and VI) of CVM Resolution 80, of March 29, 2022, that at a meeting held today they have revised, discussed and accepted the opinions expressed in the **independent auditors' opinion, subject to the specific limits of** their powers, and have approved the document.

Cataguases, August 07, 2024.

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

Rodolfo da Paixão Lima
Accounting, Tax and Asset Management Officer
Accountant - CRC RJ 107.310/O-0 "S" MG

Board of Directors

(Election at 2024 A/EGM)

Omar Carneiro Cunha Sobrinho
CEO

Ricardo Perez Botelho
Vice Chairman

Marcelo Feriozzi Bacci
Independent Board Member

Rogério Sekeff Zampronha
Independent Board Member

Luciana Oliveira Cezar Coelho
Independent Board Member

Armando de Azevedo Henriques
Independent Board Member

Luiz Eduardo Froés do Amaral Osorio
Independent Board Member

Fiscal Council

(Election at 2024 A/EGM)

Flavio Stamm
Board Member

Vania Andrade de Souza
Board Member

Mario Daud Filho
Board Member

Camilo de Lelis Maciel Silva
Board Member

Caio Cezar Monteiro Ramalho
Board Member

Gilberto Lerio
Alternate member

Antonio Eduardo Bertolo
Alternate member

Guilherme Pereira Alves
Alternate member

Marco Antonio Pereira
Alternate member

Ludmila de Melo Souza
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

Rodolfo da Paixão Lima
Accounting, Tax and Asset Management Officer
Accountant - CRC RJ 107.310/O-0 "S" MG

(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 Six-month Periods
Ended June 30, 2024

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 June 30, 2024, which comprises the balance sheet as at June 30, 2024 and the related statements of profit and loss and of comprehensive income for the three- and six-month periods then ended, and the statements of changes in equity and of cash flows for the six-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.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 457,000 people worldwide make an impact that matters at www.deloitte.com.

Other matters


Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2024, 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 they were not prepared, in all material respects, in accordance with technical pronouncement CPC 09 and consistently with the individual and consolidated interim financial information taken as a whole.

Convenience translation

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

Rio de Janeiro, August 7, 2024



DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Antônio Carlos Brandão de Sousa
Engagement Partner