



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

**Alupar**

Quartely information  
Individual and Consolidated  
June 30, 2024

# Alupar Investimento S.A.

## Quartely information

### Summary

Comments on Alupar's performance .....	03
Independent Auditor's Review Report on quartely information .....	17
Balance Sheets.....	19
Statements of income .....	21
Statements of Comprehensive Income .....	22
Statements of Changes in Equity.....	23
Statements of Cash Flows .....	24
Statements of Value Added.....	26
Notes to the interim financial information .....	27
Officer's Statement on the Quartely information.....	80
Officer's Statement on Independent Auditor's Report .....	81

### ■ Consolidated Results- Corporate Law (IFRS)

The information below reflect, not only consolidated results for Transmission and Generation segments previously detailed in the above sections, but also Alupar Holding, Windepar, Transminas, Alupar Chile, Alupar Peru, Alupar Colombia and Apaete consolidated figures.

#### ➔ Operating Net Revenues Consolidated – IFRS:

Alupar and its subsidiaries recorded Net Revenues of R\$ 953.7 mm in 2Q24, against R\$ 780.2 mm recorded the same period last year.

#### Consolidated Net Revenues per Segment (IFRS)

R\$ MM	1Q24	2Q24	2Q23	Var. %	6M24	6M23	Var. %
(a) Gross Operating Revenues	1,101.8	1,054.1	837.5	25.9%	2,155.8	1,949.1	10.6%
Transmission	899.6	858.7	642.7	33.6%	1,758.3	1,546.9	13.7%
Generation	202.2	195.4	194.9	0.3%	397.6	402.2	(1.2%)
Holdings	-	-	-	-	-	-	-
(b) Deductions	(105.2)	(100.4)	(57.4)	75.0%	(205.6)	(164.9)	24.7%
Net Revenues (a – b)	996.5	953.7	780.2	22.2%	1,950.2	1,784.2	9.3%

(a) increase of R\$ 216.0 mm in transmission companies revenues, mainly due to:

(i) increase of R\$ 132.3 mm in Revenues from Remuneration of Concession Assets, which totaled R\$ 569.8 mm in 2Q24, against R\$ 437.4 mm recorded in 2Q23. This variation is basically due to the increase of R\$ 129.0 mm in Monetary Restatement of Contractual Assets, following the variation of General Prices Index - Market ("IGP-M"), which had recorded a deflation in 2Q23.

The index variation is detailed below:

- General Prices Index - Market ("IGP-M"): 2Q24: 0.73% (2Q23: (2.72%));

\* Verification period: from March to May.

	STN	EATE	ENTE	ETEP	ECTE	OTHERS	TOTAL
2Q23	(40.2)	0.0	0.3	0.1	0.2	(2.0)	(41)
2Q24	21.9	50.6	23.4	11.4	10.5	28.6	146.4
TOTAL	62	51	23	11	10	31	187.8

(ii) increase of R\$ 87.3 mm in Infrastructure Revenues, which totaled R\$ 134.1 mm in 2Q24, against R\$ 46.8 mm recorded in 2Q23, mainly due to the increase of R\$ 86.1 mm in ELTE transmission company, due to investments made this quarter, given this asset current implementation phase.

# Earnings Release

## Alupar | 2<sup>st</sup> Quarter 2024



(b) increase of R\$ 0.5 mm in Revenues from Energy Supply, as follows:

Revenues	Generation Combined			Alupar Trading			Eliminations			Generation Consolidated		
2Q24	MWh	Price	Amount	MWh	Price	Amount	MWh	Price	Amount	MWh	Price	Amount
Bilateral Contracts (ACR)	496,625	217.67	108,102	107,893	90.15	9,727				604,518	194.91	117,829
Bilateral Contracts (ACL)	209,811	297.64	62,448			-	-	-	-	209,811	297.64	62,448
Trading	85,821	123.91	10,634	62,189	134.09	8,339				148,010	128.19	18,973
Related Parties	123,871	231.64	28,693	7,644	142.99	1,093	(131,515)	226.66	(29,809)	-	-	23
CCEE/Adjust. / Reimbursements			(5,856)			611						(5,245)
Other Operating Revenues			1,437									1,437
<b>Total</b>			<b>205,458</b>			<b>19,770</b>			<b>(29,809)</b>			<b>195,419</b>

Revenues	Generation Combined			Alupar Trading			Eliminations			Generation Consolidated		
2Q23	MWh	Price	Amount	MWh	Price	Amount	MWh	Price	Amount	MWh	Price	Amount
Bilateral Contracts (ACR)	489,176	208.26	101,877	39,975	210.01	8,395				529,151	208.39	110,272
Bilateral Contracts (ACL)	260,160	309.82	80,602	-		-	(87,142)	242.44	(21,127)	173,018	343.75	59,476
Trading	83,712	117.80	9,861	79,605	186.92	14,880				163,317	151.49	24,741
Related Parties	739	97.20	72	23,652	76.78	1,816	(24,391)	77.40	(1,888)	-		-
CCEE/Adjust. / Reimbursements			4,887			225						5,112
Other Operating Revenues			- 4,736							-		4,736
<b>Total</b>			<b>192,563</b>			<b>25,316</b>			<b>(23,014)</b>			<b>194,865</b>
<b>Variations</b>			<b>12,895</b>			<b>(5,546)</b>			<b>(6,795)</b>			<b>554</b>

(c) increase of R\$ 42.0 mm in Deductions, mainly due to an increase of R\$ R\$ 42.3 mm in transmission segment, being: (+) R\$ 31.2 mm in STN transmission company, given that in 2Q23 a one-off retroactive credit was registered regarding the economic-financial rebalancing of the contract, due to differences in PIS/COFINS tax rates and; (+) R\$ 9.0 mm due to investments made this quarter, given this asset current implementation phase.



### → Costs of Services – IFRS:

This quarter, Costs of Services totaled R\$ 222.9 mm against R\$ 171.6 mm recorded the same period last year. Costs main variations are described below:

(i) increase of **R\$ 23.7 mm** in **Infrastructure Costs**, being the main variations:

(ii) increase of **R\$ 17.3 mm** in **Costs of Services Rendered**, being:

(ii.i) increase of **R\$ 10.6 mm** in **Costs of Services Rendered**, as explained:

(+) R\$ 6.9 mm in ENTE transmission company, given that this quarter a R\$ 2.5 mm cost was recorded, against a positive amount of R\$ 4.4 mm registered in 2Q23. The positive amount recorded in 2Q23 is due to the reversion of amounts recorded at the income statement in previous years.

(+) R\$ 1.6 mm in TECP (Block 06 – Aneel 02/2023) transmission company, being the main impacts: (+) R\$ 0.8 mm related to transitory O&M costs as provided for in the contract signed in December 2023 and; (ii) R\$ 0.6 mm related to personnel costs.

(ii.ii) increase of **R\$ 6.7 mm** in **Generation segment**, as follows:

(a) increase of R\$ 4.3 mm in La Virgen HPP, decorrente do:

(i) increase of R\$ 2.7 mm in costs associated to sectorial charges, related to new energy sale contracts. It's important to mention that those charges are passed-through and paid by the energy consumers and;

(ii) increase of R\$ 0.9 mm in costs related to legal advisory, and;

(iii) increase of **R\$ 7.6 mm** in **Depreciation / Amortization**, mainly due to entrada em operação comercial dos parques eólicos São João (jul/23) e Santa Régia (set/23) e do parque solar UFV Pitombeira (fev/24).

### Costs of Services per Segment (IFRS)

R\$ MM	1Q24	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Transmission	(114.3)	(121.2)	(87.0)	39.3%	(235.5)	(194.1)	21.3%
Generation	(95.2)	(101.7)	(84.6)	20.2%	(196.9)	(172.4)	14.2%
Holdings	-	-	-	-	-	-	-
<b>Total</b>	<b>(209.5)</b>	<b>(222.9)</b>	<b>(171.6)</b>	<b>29.9%</b>	<b>(432.5)</b>	<b>(366.5)</b>	<b>18.0%</b>

R\$ MM	1Q24	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Costs of Services Rendered	(65.4)	(72.9)	(55.6)	31.1%	(138.3)	(118.9)	16.3%
Energy Purchase	(11.6)	(10.3)	(9.1)	13.2%	(21.9)	(21.9)	-
Electric Grid Charges - CUST	(13.0)	(12.4)	(11.7)	5.4%	(25.4)	(23.7)	7.1%
Hydro Resources - CFURH	(3.0)	(3.9)	(3.0)	28.8%	(6.9)	(6.2)	11.1%
Infrastructure Cost	(75.1)	(81.0)	(57.3)	41.4%	(156.0)	(127.7)	22.2%
Depreciation / Amortization	(41.4)	(42.5)	(34.9)	21.9%	(83.8)	(68.1)	23.2%
<b>Total</b>	<b>(209.5)</b>	<b>(222.9)</b>	<b>(171.6)</b>	<b>29.9%</b>	<b>(432.5)</b>	<b>(366.5)</b>	<b>18.0%</b>

### → Operating Expenses – IFRS:

In 2Q24, **Operating Expenses** reached a positive amount of **R\$ 10.9 mm**, compared to a negative amount of R\$ 8,8 mm recorded in 2Q23.

The main variations in Operating Expenses are described below:

(a) reduction of **R\$ 15.8 mm** in **Other Expenses / Other Revenues** account basically due to a decrease of **R\$ 16.5 mm** in **transmission segment** being:

(-) **R\$ 17.1 mm** in **Other Revenues** account, which totaled R\$ 29.6 mm this quarter, against R\$ 46.7 mm registered at the same period last year. The main variations are described below:

(-) R\$ 44.9 mm in transmission company STN a one-off retroactive credit was registered regarding the economic-financial rebalancing of the contract, due to differences in PIS/COFINS tax rates, as the RAP is now calculated based on PIS/COFINS tax rate of 9.25%, not 3.65% anymore.

(+) R\$ 27.4 mm following the recognition of tariff review in EBTE transmission company (+ R\$ 10.6 mm) and in Transirapé transmission company (+ R\$ 17,0 mm). According to CVM Circular Letter 04/2020, the future revenues flow altered the Tariff Review must be brought into Present Value, discounted by a remuneration rate adopted for each asset and, consequently, the difference (gain/loss) must be recorded as Other Revenues / Expenses immediately after the publication of Aneel's Homologatory Resolution.

(-) **R\$ 33.6 mm** in **Other Expenses** account, exclusively explained by TSM transmission company, which recorded no amount this quarter, against R\$ 33.6 mm in expenses registered in 2Q23. This expense recognised in 2Q23 resulted from the recognition of periodic tariff review (RTP), as contractually defined. According to CVM Circular Letter 04/2020, the future revenues flow altered the Tariff Review must be brought into Present Value, discounted by a remuneration rate adopted for each asset and, consequently, the difference (gain/loss) must be recorded as Other Revenues / Expenses immediately after the publication of Aneel's Homologatory Resolution.

(b) increase of **R\$ 10.7 mm** in **Equity Pickup** account, exclusively by an improvement in TNE transmission company result, which totaled R\$ 62.1 mm this quarter, against R\$ 40.6 mm in 2Q23. This quarter result was mainly impacted by: (i) the recognition since 3Q23, of a rebalance in the CER (Boa Vista Substation) Revenues, updated according to Homologatory Resolution 3,174/23, reflecting the RAP ratio as contractually defined and; (ii) the increase of R\$ 599.4 mm in Infrastructure Revenues due to expenses related to the project implementation.

(c) increase of R\$ 4.8 mm in Personnel and Management account, mostly impacted by: (i) 4% collective agreement approved in 3Q23 and; (ii) Profit and Results Sharing payment given that the amount paid in 2024 reflects the surpassing of goals established for 2023 fiscal year and;

(d) increase of R\$ 1.9 mm in General and Administrative Expenses account, mainly due to the increase of R\$ 1.7 mm in Generation segment as previously detailed in "Generation Segment Results – Corporate Law (IFRS) – Operating Expenses";

#### Operating Expenses per Segment (IFRS)

R\$ MM	1Q24	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Transmission	0.2	41.9	15.6	-	42.1	1.0	-
Generation	(8.8)	(11.5)	(7.5)	52.8%	(20.3)	(14.7)	38.0%
Holdings	(9.5)	(19.5)	(16.9)	15.6%	(29.0)	(27.4)	5.6%
<b>Total</b>	<b>(18.1)</b>	<b>10.9</b>	<b>(8.8)</b>	<b>-</b>	<b>(7.2)</b>	<b>(41.1)</b>	<b>(82.6%)</b>

### Operating Expenses Breakdown (IFRS)

R\$ MM	1Q24	2Q24	2Q23	Var. %	2Q24	2Q23	Var. %
Administrative and General	(9.1)	(15.0)	(13.1)	14.7%	(24.0)	(24.0)	-
Personnel and Management	(24.1)	(32.4)	(27.6)	17.4%	(56.5)	(49.0)	15.2%
Equity Pickup	16.2	30.8	20.2	52.9%	47.0	21.0	123.6%
Others	0.4	29.0	13.2	119.6%	29.4	14.0	110.5%
Depreciation / Amortization	(1.5)	(1.5)	(1.5)	-	(3.0)	(3.1)	(1.5%)
<b>Total</b>	<b>(18.1)</b>	<b>10.9</b>	<b>(8.8)</b>	<b>-</b>	<b>(7.2)</b>	<b>(41.1)</b>	<b>-</b>

### ➔ Consolidate EBITDA and EBITDA Margin - IFRS:

Totaled R\$ 785.7 mm in 2Q24, an increase of R\$ 149.6 mm against R\$ 636.1 mm recorded in 2Q23.

Adjusted EBITDA margin stood at 90.0% this quarter, an increase of 2.0 p.p. compared to 88.0% recorded in 2Q23.

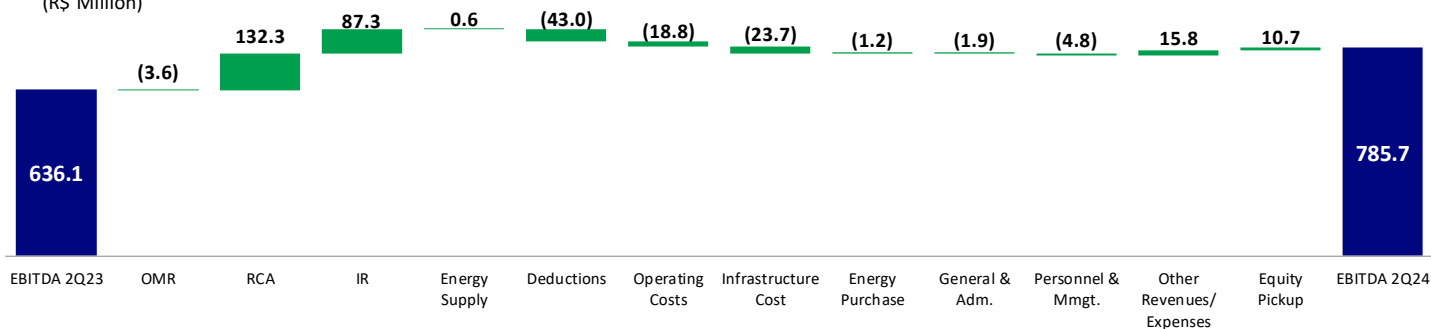
#### EBITDA (IFRS)

R\$ MM	1Q24	2Q24	2Q23	Var. %	6M24	6M23	Var. %
Net Revenues - IFRS	996.5	953.7	780.2	22.2%	1,950.2	1,784.2	9.3%
Operating Costs	(81.5)	(89.1)	(70.3)	26.7%	(170.6)	(148.9)	14.6%
Infrastructure Costs	(75.1)	(81.0)	(57.3)	41.4%	(156.0)	(127.7)	22.2%
Energy Purchased	(11.6)	(10.3)	(9.1)	13.2%	(21.9)	(21.9)	-
Operating Expenses	(32.7)	(18.4)	(27.5)	(33.0%)	(51.1)	(59.0)	(13.4%)
Equity Pick-up	16.2	30.8	20.2	52.9%	47.0	21.0	123.6%
<b>EBITDA</b>	<b>811.8</b>	<b>785.7</b>	<b>636.1</b>	<b>23.5%</b>	<b>1,597.5</b>	<b>1,447.7</b>	<b>10.35%</b>
<b>EBITDA Margin</b>	<b>81.5%</b>	<b>82.4%</b>	<b>81.5%</b>	<b>0.8 p.p.</b>	<b>81.9%</b>	<b>81.1%</b>	<b>0.8 p.p.</b>
<b>Adjusted EBITDA Margin*</b>	<b>88.1%</b>	<b>90.0%</b>	<b>88.0%</b>	<b>2.0 p.p.</b>	<b>89.0%</b>	<b>87.4%</b>	<b>1.6 p.p.</b>

This variation is due to:

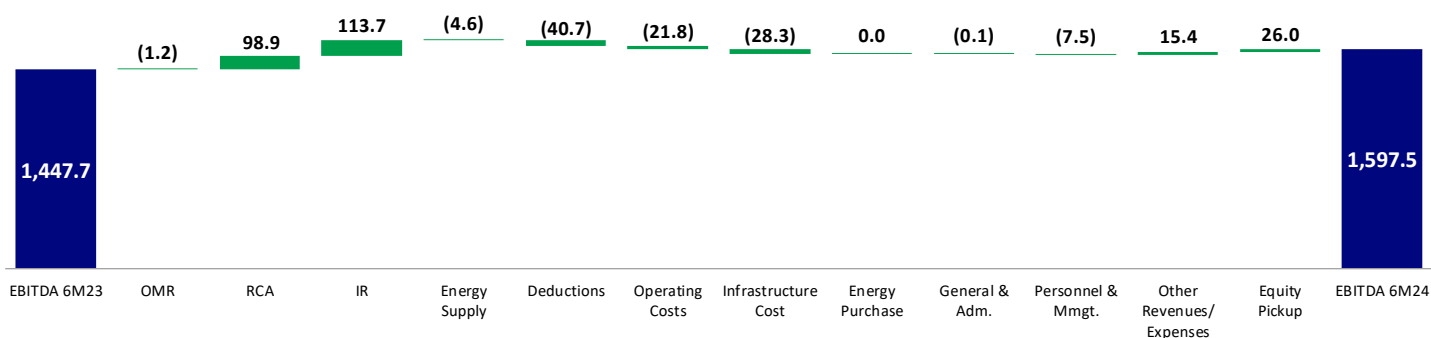
#### EBITDA Breakdown 2Q24

(R\$ Million)



#### EBITDA Breakdown 6M24

(R\$ Million)





### → Consolidated Financial Result – IFRS:

Totaled R\$ (234.1) mm in 2Q24, against R\$ (194.7) mm recorded in 2Q23. The increase of R\$ 39.3 mm is explained by:

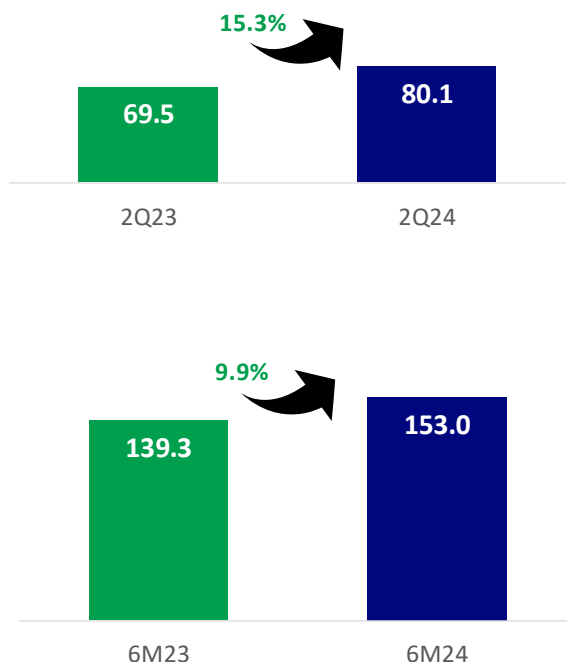
(i) increase of R\$ 50.0 mm in Financial Expenses, mainly due to the increase of R\$ 49.7 mm in Foreign Exchange account (non-cash), being the main impacts:

(+) R\$ 29.0 mm in La Virgen HPP and (+) R\$ 14.4 mm in Alupar Peru (Holding), which totaled this quarter R\$ 20.4 mm in expenses, against a positive amount of R\$ 23.1 mm recorded the same period last year. This R\$ 23.1 mm amount recorded this quarter, refers to a 3.14% devaluation of the peruvian currency (PEN) against USD and a devaluation of 7.97% of the BRL against PEN.

(ii) increase of R\$ 10.6 mm in Financial Revenues, due to an increase of cash position, which totaled this quarter which totaled this quarter R\$ 3,757.0 mm, an increase of R\$ 1,161.2 mm compared to R\$ 2,595.8 mm recorded the same period last year.

### Financial Result Breakdown – IFRS

#### Financial Revenues (R\$ MM)



#### Financial Expenses (R\$ MM)



### → Consolidated Net Income - IFRS:

In 2Q24, Consolidated Net Income totaled **R\$ 237.1 mm**, an increase of 6.7% compared to R\$ 222.2 mm recorded in 2Q23. This variation is a result of:

- (a) increase of R\$ 149.6 mm no EBTIDA, as previously detailed in “EBITDA and EBITDA Margin Consolidada - IFRS” section;
- (b) increase of R\$ 7.6 mm in Depreciation / Amortization account, mainly due to the commercial start-up of São João (Jul/23) and Santa Régia (Sep/23) wind farms and of UFV Pitombeira solar farm (Feb/24).
- (c) increase of R\$ 39.3 mm in Financial Result, as previously detailed in “Consolidated Financial Result– IFRS” above.
- (d) increase of R\$ 48.8 mm in IR/CSLL taxes being, mainly due to:
  - (i) improvement in transmission companies indexed by General Prices Index - Market (“IGP-M”) results, which recorded 0.73% this quarter, against a deflation of 2.72% recorded in 2Q23 and;
  - (ii) increase of 24.4 mm in EATE transmission company, due to the termination of SUDAM fiscal benefit, in December 2023.
- (e) increase of R\$ 39.0 mm in % of Minority Interest, mainly due to an increase of R\$ 34.7 mm in transmission segment, due to the variation of General Prices Index - Market (“IGP-M”), as follows:

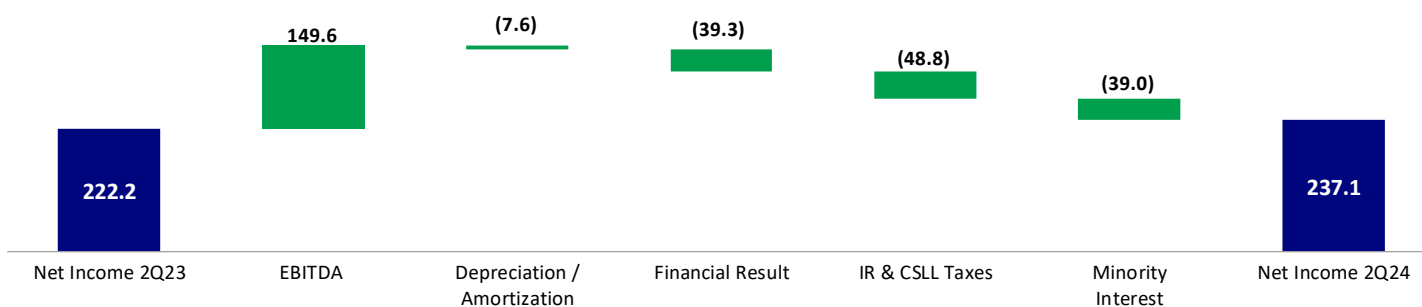
- General Prices Index - Market (“IGP-M”): 2Q24: 0.73% (2Q23: (2.72%))

\* verification period: march to may.

Net Income is detailed below:

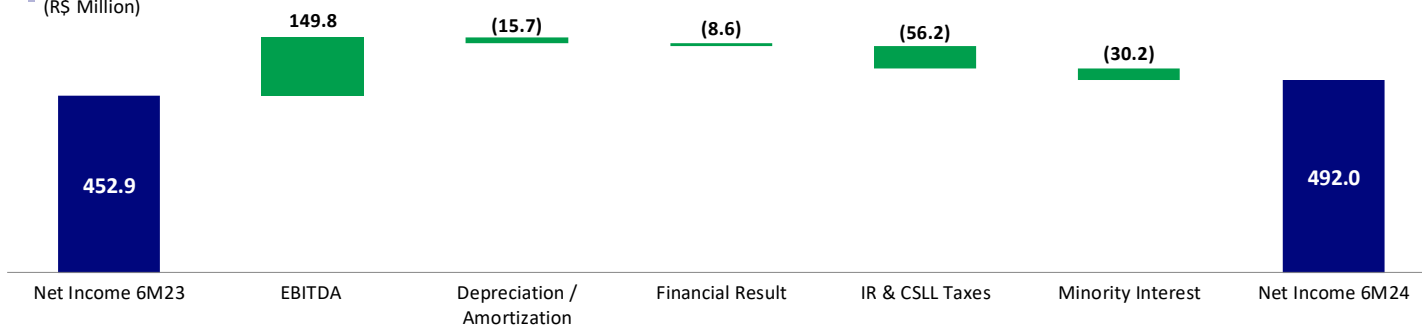
### Net Income Breakdown 2Q24

(R\$ Million)



### Net Income Breakdown 6M24

(R\$ Million)



### ■ Consolidated of Result - Corporate Law (IFRS)

Quarter Ended on 6/30/2024					
	Transmission Consolidated	Generation Consolidated	Holdings (Alupar / Windepar / Transminas / Alupar Peru and Colômbia / Apaete )	Holding Eliminations	Consolidated
<b>Gross Operating Revenues</b>	<b>858,668</b>	<b>195,417</b>	<b>14,360</b>	<b>(14,360)</b>	<b>1,054,085</b>
Operation and Maintenance Revenue	156,470		-		156,470
Infrastructure Revenue	134,115		-		134,115
Concession Asset Remuneration	569,794		-		569,794
Energy Supply		193,980	-		193,980
Comission of Guarantee			14,360	(14,360)	-
(-) Variable Portion	(1,711)		-		(1,711)
Other Operating Revenues		1,437	-		1,437
<b>Deductions</b>	<b>(83,705)</b>	<b>(15,582)</b>	<b>(1,106)</b>	<b>-</b>	<b>(100,393)</b>
PIS	(11,952)	(2,472)	(197)		(14,621)
COFINS	(55,077)	(11,386)	(909)		(67,372)
ICMS	-	(66)	-		(66)
ISS	-	(78)	-		(78)
IVA	-	-	-		-
Quota for Global Reversal Reserve - RGR	(9,110)	-	-		(9,110)
RGR Deferred	1,169	-	-		1,169
Research & Development - R&D	(2,448)	(377)	-		(2,825)
Fund for National and Tech. Development	(2,445)	(377)	-		(2,822)
Ministry of Mines and Energy - MME	(1,224)	(188)	-		(1,412)
Electric Energy Fiscalization Tax - TFSEE	(2,618)	(638)	-		(3,256)
<b>Net Operating Revenues</b>	<b>774,963</b>	<b>179,835</b>	<b>13,254</b>	<b>(14,360)</b>	<b>953,692</b>
<b>Cost of Services</b>	<b>(121,199)</b>	<b>(101,728)</b>	<b>-</b>	<b>-</b>	<b>(222,927)</b>
Energy Purchase for Resale	-	(10,327)	-		(10,327)
Electric Grid Charges - CUST	-	(12,361)	-		(12,361)
Hydro Resources - CFURH	-	(3,854)	-		(3,854)
Cost of Services Rendered	(39,134)	(33,797)	-		(72,931)
Infrastructure Cost	(80,965)	-	-		(80,965)
Depreciation/Amortization	(1,100)	(41,271)	-		(42,371)
Use of Public Property - UBP	-	(118)	-		(118)
<b>Gross Income</b>	<b>653,764</b>	<b>78,107</b>	<b>13,254</b>	<b>(14,360)</b>	<b>730,765</b>
<b>Expenses and Operating Revenues</b>	<b>41,914</b>	<b>(11,480)</b>	<b>287,691</b>	<b>(307,200)</b>	<b>10,925</b>
General and Administrative	(4,590)	(4,900)	(5,498)		(14,988)
Personnel and Management	(13,318)	(6,043)	(13,066)		(32,427)
Equity Pickup	30,808	-	306,332		30,808
Depreciation/Amortization	(591)	(293)	256	(868)	(1,496)
Other Revenues	29,605	(244)	-		29,361
Other Expenses	-	-	(333)		(333)
<b>EBIT</b>	<b>695,678</b>	<b>66,627</b>	<b>300,945</b>	<b>(321,560)</b>	<b>741,690</b>
Depreciation/Amortization	(1,691)	(41,682)	256	(868)	(43,985)
<b>EBITDA</b>	<b>697,369</b>	<b>108,309</b>	<b>300,689</b>	<b>(320,692)</b>	<b>785,675</b>
<b>Financial Expenses</b>	<b>(189,696)</b>	<b>(83,733)</b>	<b>(41,441)</b>	<b>719</b>	<b>(314,151)</b>
Debt charges	(190,927)	(67,838)	(26,989)		(285,754)
Exchange rate variations	4,556	(13,475)	(13,975)		(22,894)
Others	(3,325)	(2,420)	(477)	719	(5,503)
<b>Financial Revenues</b>	<b>27,795</b>	<b>20,646</b>	<b>32,345</b>	<b>(717)</b>	<b>80,069</b>
Revenue from investments	27,257	15,193	29,643		72,093
Others	538	5,453	2,702	(717)	7,976
	<b>(161,901)</b>	<b>(63,087)</b>	<b>(9,096)</b>	<b>2</b>	<b>(234,082)</b>
<b>EBT</b>	<b>533,777</b>	<b>3,540</b>	<b>291,849</b>	<b>(321,558)</b>	<b>507,608</b>
<b>TAXES</b>	<b>(111,446)</b>	<b>(5,278)</b>	<b>2,623</b>	<b>(90)</b>	<b>(114,191)</b>
Income Tax	(24,523)	(4,439)	(63)	-	(29,025)
Social Contribution	(20,359)	(3,274)	(21)	-	(23,654)
Income Tax Deferred	(49,419)	766	2,707	(66)	(46,012)
Social Contribution Deferred	(17,145)	1,669	-	(24)	(15,500)
	-	-	-	-	-
<b>Consolidated Net Income</b>	<b>422,331</b>	<b>(1,738)</b>	<b>294,472</b>	<b>(321,648)</b>	<b>393,417</b>
Non - Controlling Participation	(146,992)	(2,758)	(6,597)	-	(156,347)
<b>Alupar Net Income</b>	<b>275,339</b>	<b>4,496</b>	<b>287,875</b>	<b>(321,648)</b>	<b>237,070</b>

## ■ Profit Allocation

### ➔ Dividends

On August 08, 2024, the Company's Board of Directors approved the distribution of interim dividends in the amount of R\$ 57,050,803.92, corresponding to R\$ 0.06 per common and preferred shares issued by the Company, equivalent to R\$ 0.18 per Unit.

Pursuant to Alupar's Dividend Policy approved in 2022, the payment of interim dividends will be made to shareholders within 60 days of the approval date that occurred at the Board of Directors' Meeting mentioned above. Shareholders registered in the Company's records at the end of August 16, 2024 will be entitled to receive the dividends now declared. In this way, the shares issued by the Company will be traded "ex-dividends" as of August 19, 2024.

The interim dividends will be imputed to the mandatory minimum dividends dealt according to article 202 of the Brazilian Corporate Law.

### ■ Investments

In 2Q24 investments totaled R\$ 119.3 mm in our companies, being R\$ 96.2 mm invested in transmission segment, R\$ 21.0 mm in generation segment, and R\$ 2,1 mm in new business development, compared to R\$ 154.4 mm recorded in 2Q23, when R\$ 117.6 mm were invested in transmission segment, R\$ 34.2 mm were invested in generation segment and R\$ 2.6 mm in new business development.

Total investments deployed in this quarter reflects, mainly, the implementation of ELTE and TCE transmission assets which, combined, totaled R\$ 89.9 mm

#### Investments Breakdown

R\$ MM	2Q24	2Q23	6M24	6M23
<b>Transmission</b>	<b>96.2</b>	<b>117.6</b>	<b>188.1</b>	<b>217.6</b>
ELTE	74.6	55.6	149.0	129.1
TCE	15.3	60.3	25.0	89.9
TECP (Block 06 02/2022)	0.3	-	0.6	-
TAP (Block 2 02/2023)	5.4	-	5.4	-
TCN (Peru)	-	-	6.9	-
TES (Chile)	-	-	-	-
TEL (Colombia)	-	-	0.2	-
Others	0.6	1.7	0.9	(1.3)
<b>Generation</b>	<b>21.0</b>	<b>34.2</b>	<b>25.8</b>	<b>85.2</b>
Eol. Agreste Potiguar	-	13.1	-	49.3
Pitombeira	11.9	13.9	13.8	27.1
Others	9.1	7.2	12.0	8.8
<b>Holding</b>	<b>2.1</b>	<b>2.6</b>	<b>10.4</b>	<b>3.4</b>
<b>Total</b>	<b>119.3</b>	<b>154.4</b>	<b>224.3</b>	<b>306.2</b>



### ■ Indebtedness

#### ➔ Alupar Holding:

In 2Q24, Alupar – Holding Gross Debt totaled R\$ 663.4 mm, against R\$ 665.0 mm registered in Dec/23. This variation results from:

(i) provision for charges which totaled R\$ 38.7 mm and;

(ii) payment of charges, in the amount of R\$ 40,4 mm

Cash and cash equivalents and short-term investments at Alupar - Holding totaled R\$ 1.069,6 mm, against R\$ 1.121,8 mm registered in Dec/23. This variation is explained mainly by:

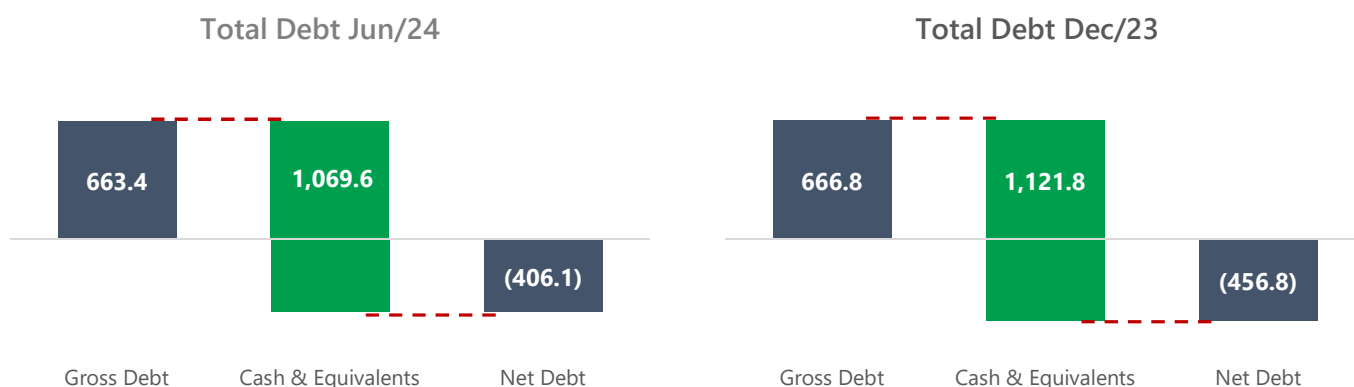
(i) dividends paid in the amount of R\$ 36.6 mm;

(ii) payment of interest from the VII issuance of debentures, in the amount of R\$ 40.4 mm

(ii) contributions to subsidiaries in the amount of R\$ 75,7 mm, mainly: (ii.i) R\$ 57.9 mm in UFV Pitombeira; (ii.ii) R\$ 5.0 mm in TAP transmission company (ii.iii) R\$ 4.5 mm in the Trading Company (ACE); (ii.iv) R\$ 2.6 mm in Alupar Chile;

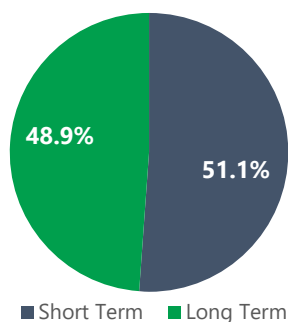
(iii) receitas com aplicações financeiras, totaling R\$ 52,0 mm.

Alupar Holding's Debt is detailed below:

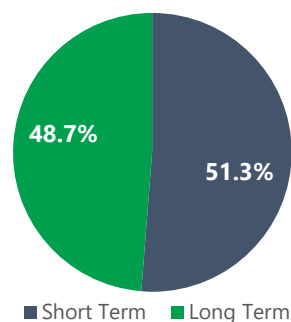


The gross debt of Alupar - Holding consists of 7th Debentures Issuance, indexed by CDI, with a very long profile, with maturing in 2024 and 2025. Below is the debt profile for Alupar – Holding:

Debt Profile | Alupar Holding (Jun/24)



Debt Profile | Alupar Holding (Dec/23)



For more information on the Indebtedness of Alupar - Holding, please refer to Explanatory Notes 17 "Loans and Financing" and 18 "Debentures" in the Q24 Financial Statements.

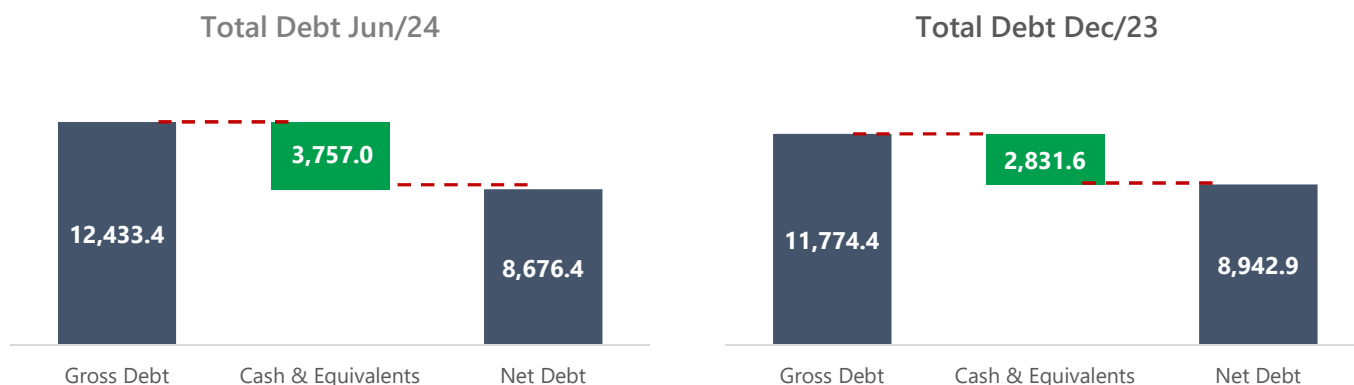
### → Consolidated:

Consolidated gross debt for Alupar and its subsidiaries totaled R\$ 12.433,4 mm in 2Q24, compared to R\$ 11,774.4 mm registered in Dec/23. This variation is mainly explained by:

- (i) reduction of R\$ 1.6 mm in Alupar - Holding, as previously explained;
- (ii) provisions for charges and monetary variations of subsidiaries, totaling R\$ 660.5 mm;
- (iii) payments of debt charges of subsidiaries, in the amount of R\$ 434.0 mm;
- (iv) amortization of subsidiaries' debts, in the amount of R\$ 365.1 mm;
- (v) increase of R\$ 140.9 mm, due to the exchange rate variation;
- (vi) new funding, , in the amount of R\$ 658,3 mm.

Cash (cash equivalents / short-term investments / marketable securities) totaled R\$ 3.757,0 mm in 2Q24, R\$ 925,5 mm superior aos R\$ 2.831,6 mm registered em dez/23.

A dívida líquida registrada in 2Q24 totaled R\$ 8.676,4 mm, R\$ 266,4 mm inferior aos R\$ 8.942,9 mm registered em dez/23.



In 2Q24 short term debt totaled R\$ 2,841.6 mm (22.9% of total debt), against R\$ 2,135.6 mm registered in Dec/23.

From the 22.9% related to short term debt, 20.9% or R\$ 593.0 mm are Bridge Loans.

Of the consolidated gross debt: (i) R\$ 663.4 mm is referred to Alupar – Holding; (ii) R\$ 10,453.4 mm is allocated to operating companies, which have a payment flow compatible with their respective cash generation and; (iii) R\$ 1,316.6 mm refers to projects under implementation (TCE / Alupar Colômbia: R\$ 805.6 mm / ELTE: R\$ 511.0 mm);

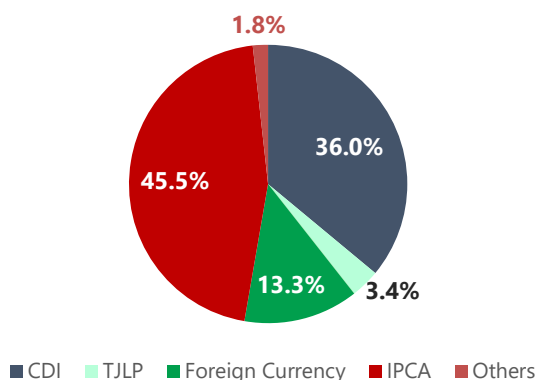
In 2Q24, debentures issuances corresponded to R\$ 9,999.6 mm or 80.4% of total debt, being:

- (i) R\$ 663.4 mm in Alupar - Holding;
- (ii) R\$ 8,825.1 mm in operating subsidiaries and;
- (iii) R\$ 511,0 mm in ELTE transmission company, under construction.

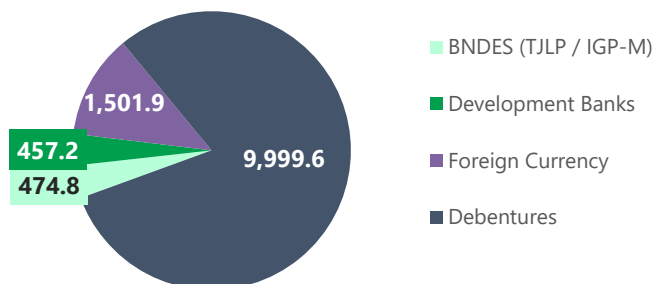
Debt in foreign currency totaled R\$ 1,501.9 mm, allocated to generation and transmission projects in Peru and Colombia.

For more information on the Indebtedness, please refer to Explanatory Notes 17 “Loans and Financing” and 18 “Debentures” in 18 2Q24 Financial Statements.

Debt Breakdown by Index

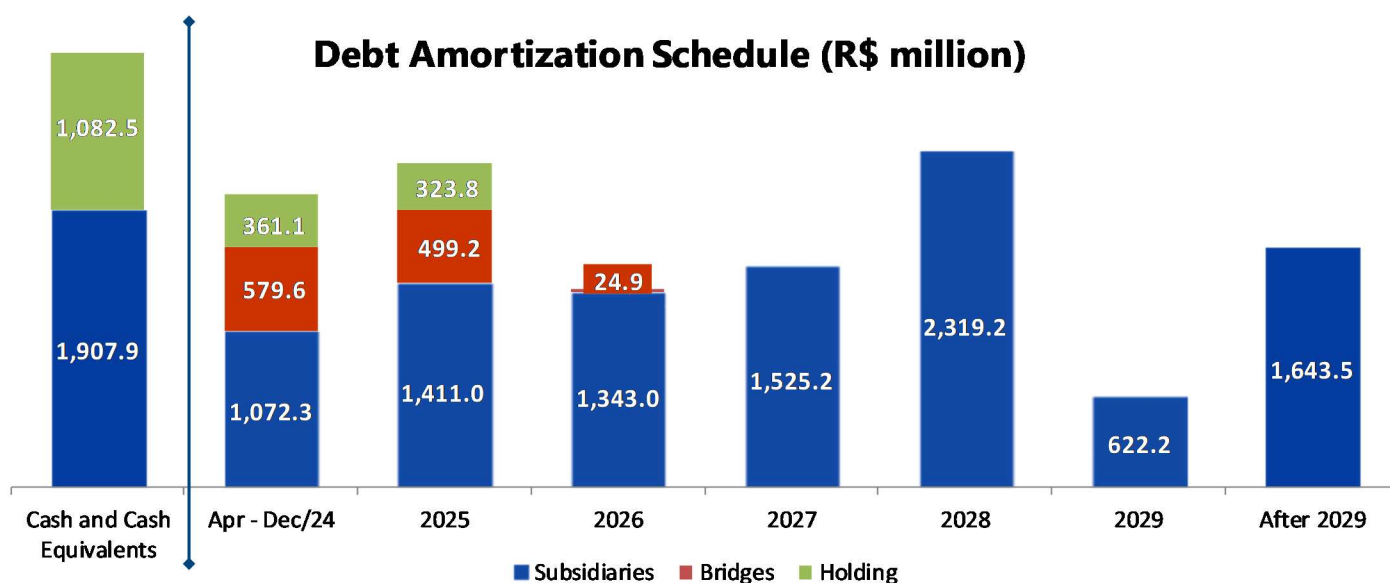


Gross Debt Breakdown (R\$ MM)



Alupar's consolidated debt profile is quite lengthy, consistent with the Company's low-risk business nature, high predictability of revenues and strong operating cash generation from the transmission and generation of electric power segments.

Debt Amortization Schedule (R\$ million)



BRIDGES	2024	2025	2026
La Virgen / Alupar Inversiones	R\$ 189.5		R\$ 24.9
Alupar Colômbia	R\$ 117.9		
UFV Pitombeira	R\$ 244.1		
ELTE	R\$ 28.2	R\$ 499.2	
<b>TOTAL</b>	<b>R\$ 579.6</b>	<b>R\$ 499.2</b>	<b>R\$ 24.9</b>

**Fitch Ratings**

- ✓ Corporate (National Scale) **AAA**
- ✓ Internacional Scale **BB+**



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### **Report on Review of Interim Financial Information**

To the Board of Directors, Shareholders and Management  
Alupar Investimento S.A.  
São Paulo S.A

### **Introduction**

We have reviewed the interim financial statements, (Company and Consolidated) of Alupar Investimento S.A. ("Company"), included in the Quarterly Information Form - ITR for the quarter ended June 30, 2024, which comprise the balance sheet as of June 30, 2024, the related statements of profit or loss and comprehensive income for the three-month and six-month periods then ended, and changes in equity and cash flows for the three-month and six-month period then ended, including notes.

Management is responsible for the preparation and presentation of this individual company and consolidated interim financial information in accordance with Technical Pronouncement CPC 21(R1) - Interim Financial Reporting and IAS 34 International Standard - *Interim Financial Reporting*, issued by the *International Accounting Standards Board* . (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of interim financial information. 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 review standards applicable to interim financial information (NBC TR 2410 - Review of *Interim Financial Information Performed by the Independent Auditor of the Entity* 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 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 company and consolidated interim financial information**

Based on our review, nothing has come to our attention that causes us to believe that the aforementioned individual and consolidated interim financial information referred to above is not prepared, in all material respects, in accordance with CPC 21(R1) and IAS 34, applicable to the preparation of interim financial information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission.

**Other issues - Statements of value added**

The quarterly financial statements referred to above, include the individual company and consolidated statements of value added for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for the purposes of IAS 34. These financial statements have been submitted to review procedures performed together with the review of the quarterly financial statements to conclude whether they are reconciled to the interim financial information and accounting records, if applicable, and whether their form and content are in accordance with the criteria set by Technical Pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that leads us to believe that the accompanying statements of value added are not prepared, in all material respects, according to the criteria set by this Standard and in a manner consistent with the individual company and consolidated interim financial information taken as a whole.

**Corresponding figures**

The amounts related to the balance sheets, company and consolidated financial statements as of December 31, 2023 were previously audited by other independent auditors who issued an unchanged report dated March 5, 2024, and the individual company and consolidated statements of profit or loss and comprehensive income for the three-month and six-month period then ended, and changes in equity and cash flows for the six-month period then ended. ended June 30, 2023, were previously reviewed by other independent auditors, who issued an unchanged report dated August 9, 2023. The individual company and consolidated statements of value added for the six-month period ended June 30, 2023 were submitted to the same review procedures by those independent auditors and, based on their review, those auditors issued a report reporting that nothing had come to their attention that caused them to believe that the accompanying statements of value added had not been prepared, in all material respects, in accordance with the individual company and consolidated interim financial information taken as a whole.

São Paulo, August 8, 2024

KPMG Auditores Independentes Ltda.  
CRC SP014428/O-6

Original report in Portuguese signed by  
Daniel Aparecido da Silva Fukumori  
Accountants CRC1SP245014/O-2



# Alupar Investimento S.A.

## Balance Sheets

As at June 30, 2024 and December 31, 2023

(All amounts in thousands of reais)

	Note	Company		Consolidated	
		6/30/2024	12/31/2023	6/30/2024	12/31/2023
Assets					
Current assets		1,150,101	1,193,731	6,401,195	5,419,566
Cash and cash equivalents	5	240,986	168,176	1,172,596	823,209
Short-term investments	6	828,569	953,647	2,427,255	1,852,958
Marketable securities	7	-	-	157,159	155,384
Trade receivables	8	16,781	14,786	270,403	288,702
Income tax and social contribution to be offset	27	54,335	48,468	142,384	112,383
Other taxes to be offset	15	-	-	64,762	66,591
Inventories		-	-	9,229	10,278
Prepaid expenses		2	11	11,090	12,141
Collaterals and escrow deposits	20	-	-	384	384
Contractual concession asset	9	-	-	2,062,113	1,984,827
Other assets		9,428	8,643	83,820	112,709
Non-current assets		7,665,782	7,149,639	23,687,576	23,016,515
Long-term receivables		29,548	18,779	17,336,642	16,926,243
Trade receivables	8	-	-	59,992	52,449
Income tax and social contribution to be offset	27	-	-	9,782	3,187
Other taxes to be offset	15	-	-	2,833	5,977
Deferred income tax and social contribution	27	-	-	78,767	58,800
Derivative financial instruments	29	-	-	24,775	10,244
Prepaid expenses		-	-	6,009	8,201
Collaterals and escrow deposits	20	714	744	15,822	14,877
Contractual concession asset	9	-	-	17,050,027	16,688,963
Other assets		28,834	18,035	88,635	83,545
Investments in subsidiaries and joint ventures	10	7,588,013	7,091,515	270,749	223,759
Investment properties		8,960	8,960	8,960	8,960
Property, plant and equipment	12	1,294	1,536	5,779,312	5,589,542
Intangible assets	13	37,967	28,849	291,913	268,011
Total assets		8,815,883	8,343,370	30,088,771	28,436,081

The accompanying notes are an integral part of these individual and consolidated interim financial information.

# Alupar Investimento S.A.

## Balance Sheets

As at June 30, 2024 and December 31, 2023

(All amounts in thousands of reais)

	Note	Company		Consolidated	
		6/30/2024	12/31/2023	6/30/2024	12/31/2023
Liabilities					
Current liabilities		668,728	656,273	4,017,639	3,248,718
Loans and financing	17	-	-	759,466	472,270
Debentures	18	339,264	341,015	2,082,167	1,663,287
Trade payables	14	13,431	13,118	185,821	191,620
Payroll, vacations and related charges		6,270	6,675	40,977	45,654
Income tax and social contribution	27	-	385	82,208	63,551
Regulatory charges	15	-	-	41,515	39,010
Other taxes payable	15	2,168	17,573	84,055	98,325
Leases		166	159	9,055	8,075
Deferred social contribution and regulatory charges	16	-	-	179,850	172,507
Dividends payable	28	304,278	274,289	394,956	331,379
Advances from customers		-	-	34,978	21,296
Call and put options over noncontrolling interests		3,152	3,057	11,061	10,734
Provisions	20	-	-	94,941	114,891
Other current liabilities		(1)	2	16,589	16,119
Non-current liabilities		333,068	331,556	14,808,364	14,558,573
Loans and financing	17	-	-	1,674,398	1,867,508
Debentures	18	324,184	324,015	7,917,412	7,771,366
Leases		362	447	37,493	38,010
Advances from customers		-	-	6,749	6,143
Advance for future capital increase	28	-	-	295	293
Regulatory charges	15	-	-	20,232	16,641
Deferred income tax and social contribution	27	-	-	3,046,672	2,890,782
Deferred social contribution and regulatory charges	16	-	-	1,534,387	1,499,059
Contractual liabilities with clients	19	-	-	363,736	270,522
Provisions	20	8,015	6,737	197,772	189,375
Other non-current liabilities		507	357	9,218	8,874
Total liabilities		1,001,796	987,829	18,826,003	17,807,291
Equity		7,814,087	7,355,541	11,262,768	10,628,790
Subscribed and paid-in capital	21.b	3,673,568	3,310,783	3,673,568	3,310,783
(-) Share issuance costs		(65,225)	(65,225)	(65,225)	(65,225)
Capital reserve	21.d	67,360	67,360	67,360	67,360
Earnings reserves	21.c	3,633,902	3,996,686	3,633,902	3,996,686
Retained earnings		425,455	-	425,455	-
Other comprehensive income	21.f	79,027	45,937	79,027	45,937
Non-controlling interest	11	-	-	3,448,681	3,273,249
Total liabilities and equity		8,815,883	8,343,370	30,088,771	28,436,081

The accompanying notes are an integral part of these individual and consolidated interim financial information.

# Alupar Investimento S.A.

## Statements of income

For the three and six-months periods ended June 30, 2024 and 2023

(All amounts in thousands of reais, except earnings per share)

Note	Company				Consolidated			
	Quarter ended		Period ended		Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Operation and maintenance revenue, Infrastructure revenue, Power supply and Services provided	30,637	36,769	61,338	72,158	439,444	369,987	856,353	766,257
Concession asset payment	-	-	-	-	514,248	410,169	1,093,874	1,017,896
<b>Net operating revenue</b>	<b>23</b>	<b>30,637</b>	<b>36,769</b>	<b>61,338</b>	<b>72,158</b>	<b>953,692</b>	<b>780,156</b>	<b>1,950,227</b>
Cost of services provided	<b>25</b>	(29,459)	(23,204)	(57,962)	(46,262)	(141,962)	(114,333)	(276,408)
Infrastructure cost	<b>25</b>	-	-	-	-	(80,965)	(57,267)	(156,048)
<b>Cost of services</b>		<b>(29,459)</b>	<b>(23,204)</b>	<b>(57,962)</b>	<b>(46,262)</b>	<b>(222,927)</b>	<b>(171,600)</b>	<b>(432,456)</b>
<b>Gross profit</b>		<b>1,178</b>	<b>13,565</b>	<b>3,376</b>	<b>25,896</b>	<b>730,765</b>	<b>608,556</b>	<b>1,517,771</b>
<b>Operating revenues (expenses)</b>								
General and administrative expenses	<b>25</b>	(16,270)	(15,207)	(26,847)	(24,657)	(48,911)	(42,161)	(83,557)
Other revenues	<b>23</b>	-	-	(10)	-	29,361	46,975	30,068
Other expenses	<b>25</b>	-	-	-	-	(333)	(33,758)	(653)
Equity pick up of subsidiaries	<b>10</b>	240,490	224,078	491,804	450,796	30,808	20,152	46,990
		<b>224,220</b>	<b>208,871</b>	<b>464,947</b>	<b>426,139</b>	<b>10,925</b>	<b>(8,792)</b>	<b>(7,152)</b>
<b>Income before finance income (costs) and taxes</b>		<b>225,398</b>	<b>222,436</b>	<b>468,323</b>	<b>452,035</b>	<b>741,690</b>	<b>599,764</b>	<b>1,510,619</b>
Finance expenses	<b>26</b>	(16,993)	(25,905)	(36,735)	(51,983)	(314,151)	(264,197)	(641,006)
Finance income	<b>26</b>	28,333	25,305	57,246	54,616	80,069	69,451	153,043
<b>Finance income (costs)</b>		<b>11,340</b>	<b>(600)</b>	<b>20,511</b>	<b>2,633</b>	<b>(234,082)</b>	<b>(194,746)</b>	<b>(487,963)</b>
<b>Income before taxation</b>		<b>236,738</b>	<b>221,836</b>	<b>488,834</b>	<b>454,668</b>	<b>507,608</b>	<b>405,018</b>	<b>1,022,656</b>
Current income tax and social contribution	<b>27</b>	332	350	-	(1,772)	(52,679)	(39,216)	(101,619)
Deferred income tax and social contribution	<b>27</b>	-	-	3,180	-	(61,512)	(26,221)	(124,782)
<b>Taxes on income</b>		<b>332</b>	<b>350</b>	<b>3,180</b>	<b>(1,772)</b>	<b>(114,191)</b>	<b>(65,437)</b>	<b>(226,401)</b>
<b>Net income for the period</b>		<b>237,070</b>	<b>222,186</b>	<b>492,014</b>	<b>452,896</b>	<b>393,417</b>	<b>339,581</b>	<b>796,255</b>
Attributed to controlling shareholders						237,070	222,186	492,014
Attributed to non-controlling interest	<b>11</b>					156,347	117,395	304,241
Basic and diluted earnings per common share	<b>22</b>					0.25191	0.25107	0.53037
Basic and diluted earnings per preferred share	<b>22</b>					0.25191	0.25107	0.53037

The accompanying notes are an integral part of these individual and consolidated interim financial information.

## Alupar Investimento S.A.

### Statements of Comprehensive Income

For the three and six-months periods ended June 30, 2024 and 2023

(All amounts in thousands of reais)

Note	Company				Consolidated				
	Quarter ended		Period ended		Quarter ended		Period ended		
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	
Net income for the period	237,070	222,186	492,014	452,896	393,417	339,581	796,255	726,909	
Other comprehensive income	21,377	8,735	33,090	3,054	24,696	8,411	40,008	2,323	
Items that will be reclassified for the result:									
Accumulated conversion adjustments	21	21,938	(1,730)	26,463	(6,205)	25,257	(2,054)	33,381	(6,936)
Equity pick up of subsidiaries	21	(561)	10,465	6,627	9,259	-	-	-	-
Hedge cash flow	21	-	-	-	-	(802)	14,950	9,467	13,227
Deferred income tax and social contribution	21			-	-	241	(4,485)	(2,840)	(3,968)
Comprehensive income for the period		258,447	230,921	525,104	455,950	418,113	347,992	836,263	729,232
Attributed to controlling shareholders						258,447	230,921	525,104	455,950
Attributed to non-controlling interest						159,666	117,071	311,159	273,282

The accompanying notes are an integral part of these individual and consolidated interim financial information.

## Alupar Investimento S.A.

Statements of Changes in Equity  
Periods ended June 30, 2024 and 2023  
(All amounts in thousands of reais)

Period ended June 30, 2024	Capital	(-) Share issuance costs	Capital reserve	Retained earnings			Retained earnings	Other comprehensive income (loss)	Total Company	Non- controlling interest (note 11)	Total Consolidated
Description				Legal reserve	Unrealized earnings reserve	Investment reserve					
BALANCE AS AT JANUARY 1, 2024	3,310,783	(65,225)	67,360	366,186	213,859	3,416,641	-	45,937	7,355,541	3,273,249	10,628,790
<u>Comprehensive income (loss)</u>											
Net income for the period	-	-	-	-	-	-	492,014	-	492,014	304,241	796,255
Other comprehensive income for the period	-	-	-	-	-	-	-	33,090	33,090	6,918	40,008
<u>Capital transaction with partners</u>											
Capital increase with reserves (note 21 b)	362,785	-	-	-	-	(362,785)	-	-	-	-	-
Declared dividends	-	-	-	-	-	-	-	-	-	(135,727)	(135,727)
Interim dividends	-	-	-	-	-	-	(66,559)	-	(66,559)	-	(66,559)
Others modifications	-	-	-	-	-	1	-	-	1	-	1
BALANCES AS AT JUNE 30, 2024	3,673,568	(65,225)	67,360	366,186	213,859	3,053,857	425,455	79,027	7,814,087	3,448,681	11,262,768

Period ended June 30, 2023	Capital	(-) Share issuance costs	Capital reserve	Retained earnings			Retained earnings		Other comprehensive income (loss)	Total Company	Non-controlling interest	Total Consolidated
Description				Legal reserve	Unrealized earnings reserve	Investment reserve	Interim dividends	Net income for the period				
BALANCE AS AT JANUARY 1, 2023	2,981,996	(65,225)	16,966	331,483	387,571	3,259,780	-	-	45,492	6,958,063	3,413,556	10,371,619
<u>Comprehensive income (loss)</u>												
Net income for the period	-	-	-	-	-	-	-	452,896	-	452,896	274,013	726,909
Other comprehensive income for the period	-	-	-	-	-	-	-	-	3,054	3,054	(731)	2,323
<u>Capital transaction with partners</u>												
Capital increase of non-controlling shareholders	328,787	-	-	-	-	(328,787)	-	-	-	-	-	-
Gain on transaction with partners	-	-	50,394	-	-	-	-	-	-	50,394	-	50,394
Declared dividends	-	-	-	-	-	-	36,571	(36,571)	-	-	(248,831)	(248,831)
Variation in non-controlling interest	-	-	-	-	-	-	-	-	-	-	(53,115)	(53,115)
BALANCES AS AT JUNE 30, 2023	3,310,783	(65,225)	67,360	331,483	387,571	2,930,993	36,571	416,325	48,546	7,464,407	3,384,892	10,849,299

The accompanying notes are an integral part of these individual and consolidated interim financial information.



# Alupar Investimento S.A.

## Statements of Cash Flows

Periods ended June 30, 2024 and 2023

(All amounts in thousands of reais)

	Note	Company		Consolidated	
		6/30/2024	6/30/2023	6/30/2024	6/30/2023
Cash flow from operating activities					
Income before taxation		488,834	454,668	1,022,656	897,143
Adjustments to profit to:					
Depreciation and amortization	25	313	1,074	86,873	71,132
Equity pick up of subsidiaries	10	(491,804)	(450,796)	(46,990)	(21,011)
Debt and leases charges	26 e 25	38,800	47,100	633,968	678,623
Taxes on revenues (PIS and COFINS) and deferred regulatory charges	23	-	-	39,230	23,005
Other adjustments for inflation and exchange rate changes, net	26	(5,654)	2,316	13,404	(35,874)
Finance income	26	(52,027)	(38,369)	(110,334)	(115,052)
Derecognition of property, plant and equipment and intangible assets	12 e 13	-	-	(719)	(1,172)
Concession asset payment	9	-	-	(1,212,006)	(1,113,113)
Infrastructure revenue	9	-	-	(238,047)	(124,312)
Operation and maintenance revenue	9	-	-	(308,219)	(309,446)
Gain from the result of the tariff review, net of taxes	23	-	-	(28,647)	(46,418)
Loss from the result of the tariff review, net of taxes	25	-	-	-	33,570
Others		1,278	-	17,970	1,778
		(20,260)	15,993	(130,861)	(61,147)
(Increase) decrease in assets					
Trade receivables		(1,995)	(7,676)	10,756	(9,765)
Contractual concession asset	9	-	-	1,351,408	1,346,256
Collaterals and escrow deposits		30	46	(945)	1,467
Taxes to be offset		(5,867)	3,158	(25,028)	(2,929)
Prepaid expenses		9	7	3,243	3,301
Inventories		-	-	1,049	(196)
Other		5,029	1,174	9,459	(35,659)
		(2,794)	(3,291)	1,349,942	1,302,475
Increase (decrease) in liabilities					
Trade payables		313	1,193	(5,799)	(56,072)
Regulatory and sector fees		-	-	6,096	20,496
Payroll, vacations and other charges		(405)	(916)	(4,677)	(6,436)
Contributions and taxes payable		(15,790)	(3,615)	4,387	(41,940)
Contractual liabilities with clients		-	-	93,214	74,298
Provisions for asset recognition and environmental costs		-	734	(29,579)	12,661
Advances from customers		-	-	14,288	7,126
Other		147	66	814	(36,107)
		(15,735)	(2,538)	78,744	(25,974)
Cash provided by (used in) operating activities		(38,789)	10,164	1,297,825	1,215,354
Income tax and social contribution		(42)	(3,534)	(83,332)	(91,371)
Net cash provided by (used in) operating activities		(38,831)	6,630	1,214,493	1,123,983

Statements of Cash Flows  
Periods ended June 30, 2024 and 2023  
(All amounts in thousands of reais)

Note	Company		Consolidated		
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	
<b>Cash flow from investing activities</b>					
Capital increase in investees	10	(75,748)	(79,296)	-	(13,471)
Payment for acquisition of investments		-	(2,723)	-	(2,723)
Loan agreements with related parties	28	(7,637)	(3,991)	-	-
Redemption of short-term investments		327,916	430,410	1,387,491	1,499,311
Short-term investments		(150,811)	(192,597)	(1,853,229)	(1,188,553)
Dividends received	10	104,144	235,966	-	-
Purchase of property, plant and equipment	12	(24)	(161)	(47,390)	(171,592)
Purchase of intangible assets	13	(9,169)	(3,245)	(22,708)	(7,345)
<b>Net cash provided by (used in) investing activities</b>		<b>188,671</b>	<b>384,363</b>	<b>(535,836)</b>	<b>115,627</b>
<b>Cash flow from financing activities</b>					
Dividends paid		(36,571)	(421,972)	(138,711)	(655,314)
Payment of leases		(103)	(70)	(5,022)	(5,231)
Funding from loans, financing and debentures	17 e 18	-	-	658,333	87,389
Payment of interest on loans, financing and debentures	17 e 18	(40,356)	(47,275)	(497,112)	(525,949)
Payment of principal on loans, financing and debentures	17 e 18	-	-	(358,971)	(183,393)
<b>Net cash used in financing activities</b>		<b>(77,030)</b>	<b>(469,317)</b>	<b>(341,483)</b>	<b>(1,282,498)</b>
Exchange rate changes on cash and cash equivalents		-	-	12,213	4,999
<b>Net (decrease) increase in cash and cash equivalents</b>		<b>72,810</b>	<b>(78,324)</b>	<b>349,387</b>	<b>(37,889)</b>
<b>Net (decrease) increase in cash and cash equivalents</b>					
Balance at the beginning of the period		168,176	343,170	823,209	850,481
Balance at the end of the period		240,986	264,846	1,172,596	812,592
<b>Net (decrease) increase in cash and cash equivalents</b>		<b>72,810</b>	<b>(78,324)</b>	<b>349,387</b>	<b>(37,889)</b>

The accompanying notes are an integral part of these individual and consolidated interim financial information.

# Alupar Investimento S.A.

## Statements of Value Added

Periods ended June 30, 2024 and 2023

(All amounts in thousands of reais)

		Company		Consolidated	
	Note	6/30/2024	6/30/2023	6/30/2024	6/30/2023
<b>Revenues</b>					
Operation and maintenance revenue	23	67,897	79,164	2,155,847	1,949,085
Revenue associated with the construction of own assets		-	-	115,168	98,923
Other revenues	23	(10)	-	32,907	54,395
		67,887	79,164	2,303,922	2,102,403
<b>(-) Inputs from third parties</b>					
Power purchased for resale	25	(57,962)	(46,262)	(54,216)	(51,777)
Outsourced services	25	-	-	(170,878)	(223,327)
Materials	25	(5,913)	(4,877)	(98,554)	(120,652)
		(63,875)	(51,139)	(323,648)	(395,756)
<b>(-) Depreciation and amortization</b>	25	(313)	(1,074)	(87,177)	(71,540)
<b>Wealth received in transfer</b>					
Equity pick up of subsidiaries	10	491,804	450,796	46,990	21,011
Finance income		60,038	58,494	166,573	176,506
		551,842	509,290	213,563	197,517
<b>Wealth for distribution</b>		<b>555,541</b>	<b>536,241</b>	<b>2,106,660</b>	<b>1,832,624</b>
<b>Wealth distributed</b>					
<b>Personnel</b>					
Direct compensation	31	14,264	12,822	70,835	70,403
Benefits	31	1,840	1,700	16,953	15,638
F.G.T.S	31	976	909	5,619	4,825
		17,080	15,431	93,407	90,866
<b>Taxes, rates and contributions</b>					
Federal		9,066	14,343	458,816	360,654
State		-	-	1,148	3,504
Municipal		722	1,317	1,442	1,756
		9,788	15,660	461,406	365,914
<b>Lenders and lessors</b>					
Interest and changes in exchange rates		36,270	51,076	725,966	622,611
Rentals	25 e 11	(76)	271	7,256	10,048
Other costs	26	465	907	22,370	16,276
		36,659	52,254	755,592	648,935
<b>Shareholders</b>					
Dividends	21	66,559	36,571	66,559	36,571
Earnings reserves		425,455	416,325	425,455	416,325
Non-controlling interest		-	-	304,241	274,013
		492,014	452,896	796,255	726,909
		<b>555,541</b>	<b>536,241</b>	<b>2,106,660</b>	<b>1,832,624</b>

The accompanying notes are an integral part of these individual and consolidated interim financial information.

## Notes to the interim financial information

(In thousands of Reais, except where otherwise indicated)

### 1. Operations

Alupar Investimento S.A. ("Company" or "Alupar") is a publicly-held corporation, CNPJ 08.364.948/0001-38, whose shares are traded on the São Paulo Stock Exchange (B3 S.A. – Brasil, Bolsa Balcão), under code ALUP11. The Company is domiciled in Brazil, headquartered in the City of São Paulo, State of São Paulo, at Gomes de Carvalho street, 1996, 16th floor, Suite 161, Room A, mainly engaged in the investment in other entities operating in the energy and infrastructure industries, both in Brazil and abroad, either as a shareholder or quotaholder; generation, transformation, transportation, distribution and trading of energy in any form; preparation of feasibility studies and projects; construction, operation and maintenance of power plants, transmission and transportation lines, substations and distribution network, as well as any other related or supplementary services; and any other services or activities in the infrastructure sector, including, being able to provide guarantee services to its subsidiaries in obtaining loans and financing and/or issuance of debentures by the subsidiaries.

The Company is a direct subsidiary of Guarupart Participações Ltda. ("Guarupart") and has interests in entities that holds electric energy transmission and generation service concessions and/or authorizations, in addition to holdings and entities operating in other industries, as follows:

#### • Electric energy transmission:

Companies (abbreviation)	Localization/connection	Concession Agreement nº	Concession period (start/end)	Start date of operation	Line extension (km)	Tension (kv)	Contract adjustment rate	50% reduction of APR beginning 16th period of operation	Expected taxation review
<b>Subsidiaries:</b>									
Empresa Paraense de Transmissão de Energia S.A. ('ETEP')	Tucuruí (PA) - Vila Conde (PA)	043/2001	06/12/01 06/12/31	08/25/02	323	500	IGP-M	Yes	No
Empresa Norte de Transmissão de Energia S.A. ('ENTE')	Tucuruí (PA) - Açailândia (MA)	085/2002	12/11/02 12/11/32	02/12/05	464	500	IGP-M	Yes	No
Empresa Regional de Transmissão de Energia S.A. ('ERTE')	Vila Conde (PA) - Santa Maria (PA)	083/2002	12/11/02 12/11/32	09/15/04	179	230	IGP-M	Yes	No
Empresa Amazonense de Transmissão de Energia S.A. ('EATE')	Tucuruí (PA) - Presidente Dutra (PA)	042/2001	06/12/01 06/12/31	03/10/03	924	500	IGP-M	Yes	No (*)
Empresa Catarinense de Transmissão de Energia S.A. ('ECTE')	Campos Novos (SC) - Blumenau (SC)	088/2000	11/01/00 11/01/30	03/26/02	253	525	IGP-M	Yes	No
Sistema de Transmissão Nordeste S.A. ('STN')	Teresina (PI) - Fortaleza (CE)	005/2004	02/18/04 02/18/34	01/01/06	541	500	IGP-M	Yes	No
Companhia Transleste de Transmissão ('Transleste')	Irapé (MG) - Montes Claros (MG)	009/2004	02/18/04 02/18/34	12/18/05	150	345	IGP-M	Yes	No
Companhia Transudeste de Transmissão ('Transudeste')	Itutinga (MG) - Juiz de Fora (MG)	005/2005	03/04/05 03/04/35	02/23/07	140	345	IGP-M	Yes	No
Companhia Transirapé de Transmissão ('Transirapé')	Irapé (MG) - Araçuaí (MG)	012/2005	03/15/05 03/15/35	05/23/07	65	230	IGP-M	Yes	No
Sistema de Transmissão Catarinense S.A. ('STC')	Barra Grande (SC) - Lages (SC) - Rio Sul (SC)	006/2006	04/27/06 04/27/36	11/08/07	195	230	IPCA	Yes	No
Lumitrans - Companhia Transmissora de Energia Elétrica ('Lumitrans')	Machadinho (SC) - Campos Novos (SC)	007/2004	02/18/04 02/18/34	10/03/07	51	525	IGP-M	Yes	No
Empresa de Transmissão do Espírito Santo S.A. ('ETES')	Verona (ES) - Mascarenhas (ES)	006/2007	04/20/07 04/20/37	12/12/08	107	230	IPCA	Yes	Yes
Empresa Brasileira de Transmissão de Energia S.A. ('EBTE')	Juba (MG) - Juína (MG)	011/2008	10/16/08 10/16/38	06/30/11	775	230	IPCA	No	Yes
Empresa Santos Dumont de Energia S.A. ('ESDE')	Subestação Santos Dummond (MG)	025/2009	11/19/09 11/19/39	02/06/13	Substation	138/345	IPCA	No	Yes
Empresa de Transmissão de Energia do Mato Grosso S.A. ('ETEM')	Nova Mutum (MT) - Nobres (MT) - Cuiabá (MT)	005/2010	07/12/10 07/12/40	12/16/11	235	230	IPCA	No	Yes
Empresa de Transmissão de Varzea Grande S.A. ('ETVG')	Subestação Várzea Grande (MT)	018/2010	12/23/10 12/12/40	12/23/12	Substation	138/230	IPCA	No	Yes
Empresa de Transmissão Serrana S.A. ('ETSE')	Subestação Abdon Batista / Gaspar (SC)	006/2012	05/10/12 05/10/42	12/01/14	Substation	230/525 138/230	IPCA	No	Yes
Empresa Litorânea de Transmissão de Energia S.A. ('ELTE')	Henry Borden (SP) - Manoel da Nóbrega (SP)	016/2014	09/05/14 09/05/44	09/05/24 Partial (***)	SE+40 Km	230/345	IPCA	No	Yes
Empresa Transmissora Agreste Potiguar S.A. ('ETAP')	Rio Grande do Norte (RN)	013/2016	09/02/16 09/02/46	04/06/19	SE+20 Km	500/230	IPCA	No	Yes
Empresa Transmissora Capixaba S.A. ('ETC')	Subestação Rio Novo do Sul (ES)	020/2016	09/02/16 09/02/46	09/23/19	Substation	345/138	IPCA	No	Yes
Transmissora Caminho do Café S.A. ('TCC')	Minas Gerais (MG) - Espírito Santo (ES)	006/2017	02/10/17 02/10/47	03/19/21	288	500	IPCA	No	Yes
Transmissora Paraíso De Energia S.A. ('TPE')	Bahia (BA) - Minas Gerais (MG)	002/2017	02/10/17 02/10/47	10/25/20	541	500	IPCA	No	Yes
Empresa Sudeste de Transmissão de Energia S.A. ('ESTE')	Mesquita (MG) - João Neiva (ES)	019/2017	02/10/17 02/10/47	02/09/22	236	500	IPCA	No	Yes
Transmissora Serra da Mantiqueira S.A. ('TSM')	São Paulo (SP) - Rio de Janeiro (RJ)	037/2017	08/11/17 08/11/47	12/23/21	330	500	IPCA	No	Yes

## Notes to the interim financial information

Companies (abbreviation)	Localization/connection	Concession Agreement nº	Concession period (start/end)	Start date of operation	Line extension (km)	Tension (Kv)	Contract adjustment rate	50% reduction of APR beginning 16th period of operation	Expected taxation review
<b>Subsidiaries:</b>									
Transmissora Colombiana de Energia S.A.S ESP ('TCE')	Virginia-Nueva Esperanza - Colombia	UPME 07-2016	11/28/16 Perpetual	Pre-operating	200	500	IPP	No	Yes
Empresa Diamantina de Transmissão de Energia S.A. ('EDTE')	Ibicoara (BA) - Ibicoara (BA)	015/2016	12/01/16 12/01/46	01/20/20	170	500	IPCA	No	Yes
Amazônia - Empresa Transmissora de Energia S.A. ('AETE')	Rondonópolis (MT) - Cuiabá (MT)	008/2004	02/18/04 03/18/34	08/19/05	193	230	IGP-M	Yes	No
Transmissora Matogrossense de Energia S.A. ('TME')	Jauru (MT) - Cuiabá (MT)	023/2009	11/19/09 11/19/39	11/22/11	348	500/230	IPCA	No	Yes
ETB - Empresa de Transmissão Baiana S.A. ('ETB')	Bom Jesus da Lapa (BA)	011/2016	09/29/16 09/29/46	10/16/20	446	500	IPCA	No	Yes
TECP - Transmissora de Energia Central Paulistana S.A. ('TECP')	São Paulo (SP)	015/2023	12/22/23 12/21/53	22/12/23	Substation	345/138	IPCA	No	Yes
TAP - Transmissora do Alto Parnaíba S.A. ('TAP')	Goiás, Minas Gerais e São Paulo	002/2024	04/03/24 04/02/54	Pre-operating	551	500	IPCA	No	Yes
TEL-Transmissora de Energia de los Llanos SAS ESP ('TEL')	Yopal e Sogamoso - Colombia	UPME 07-2021	Perpetual	Pre-operating	100	230	IPP	No	Yes
Transmissora Costa Norte ('TCN')	Piura e Lambayeque - Perú	-	11/29/23 11/28/55	Pre-operating	9	220	IPP	No	-
Transmissora de Energia de Santiago SPV ('TES')	Penáflor - Chile	-	Perpetual	Pre-operating	16	110	IPP	No	Yes
Transmissora Paraíso do Café S.A. ('TPC')	Minas Gerais	-	06/28/24 06/27/54	Pre-operating	509	500	IPCA	No	Yes
Sincro Energia del Desierto SpA ('SED')	Atacama e Antofagasta - Chile	-	25 years	Pre-operating	Substation		IPP	No	-
<b>Joint ventures:</b>									
Transnorte Energia S.A. (**) ('TNE')	Boa Vista (RR) - Equador (RR) - Lechuga (AM)	003/2012	01/25/12 01/25/42	Pre-operating	715	500	IPCA	No	Yes
<b>Total under operation</b>					<b>6,974</b>				
<b>Total under construction</b>					<b>2,140</b>				

(\*) The EATE has tariff review for the period to RBNI (see note 9). (\*\*) TNE partially entered commercial operation in May 2015 (4% referring to SE Boa Vista). (\*\*\*) At ELTE, the southern section, which includes the Manoel da Nóbrega substation and transmission line, began commercial operation on May 9, 2024, see explanatory note no. 1.1 (c), the northern section, which includes the Domênico Rangoni substation and transmission line, is still under construction on June 30, 2024.

For projects located in Colombia and Chile, ownership of the infrastructure is not transferred to the local government at the end of the concession period.

- Electric energy generation:**

Companies (abbreviation)	Location	Concession Agreement/Authorization nº	Concession Term		Start date of operation	Installed capacity - MW	Guaranteed energy - MW
			Start	End			
Subsidiaries:							
Foz do Rio Claro Energia S.A. ('Foz')	Rio Claro - Caçu (GO) e São Simão (GO)	005/2006	08/15/06	12/20/46	08/05/10	68.4	37.1
Ijuí Energia S.A. ('Ijuí')	Rio Ijuí - Rolador (RS) e Salvador das Missões (RS)	006/2006	08/15/06	02/18/46	03/29/11	51.0	28.9
Usina Paulista Lavrinhas de Energia S.A. ('Lavrinhas')	Rio Paraíba do Sul - Lavrinhas (SP)	RA nº 138/2004	04/07/04	09/01/48	09/03/11	30.0	21.4
Usina Paulista Queluz de Energia S.A. ('Queluz')	Rio Paraíba do Sul - Queluz (SP)	RA nº 139/2004	04/07/04	08/10/48	08/12/11	30.0	21.4
Ferreira Gomes Energia S.A. ('Ferreira Gomes')	Rio Araguaí - Ferreira Gomes (AP)	002/2010	11/09/10	06/16/47	11/04/14	252.0	145.5
Energia dos Ventos I S.A. ('EDV I')	Aracati (CE)	Ordinance 431/12	07/17/12	07/17/47	12/22/18	23.1	11.8
Energia dos Ventos II S.A. ('EDV II')	Aracati (CE)	Ordinance 428/12	07/16/12	07/16/47	12/22/18	12.6	6.0
Energia dos Ventos III S.A. ('EDV III')	Aracati (CE)	Ordinance 433/12	07/19/12	07/19/47	12/22/18	18.9	9.6
Energia dos Ventos IV S.A. ('EDV IV')	Aracati (CE)	Ordinance 442/12	07/24/12	07/24/47	12/22/18	27.3	14.8
Energia dos Ventos X S.A. ('EDV X')	Aracati (CE)	Ordinance 435/12	07/19/12	07/19/47	12/22/18	16.8	8.7
Geração de Energia Termelétrica e Participações S.A. ('GET')	Rio de Janeiro (RJ)	-	-	-	-	-	-
Risaralda Energia S.A.S.E.S.P. (*) ('Risaralda')	Rio Risaralda (PCH Morro Azul) - Colômbia	-	09/06/11	Indefinite	09/10/16	19.9	13.2
Verde 8 Energia S.A. ('Verde 8')	Rio Verde - Santa Helena de Goiás (GO)	RA nº 3,702/2012	10/24/12	11/23/44	03/31/19	30.0	18.7
Água Limpa S.A. ('Água Limpa')	Rio Piracicaba - Antônio Dias (MG)	Ordinance 346/14	07/18/14	07/18/49	Pre-operating	23.0	11.9
La Virgen S.A.C. (*) ('La Virgen')	Rio Tarma - Perú	060/2005-EM - 029/2008-EM	10/12/05	Indefinite	05/15/21	84.0	49.3
Eólica do Agreste Potiguar I S.A. ('EAP I')	Jandaira (RN)	RA nº 8,521/2020	01/21/20	01/21/55	07/21/23 (**)	23.1	20.5
Eólica do Agreste Potiguar II S.A. ('EAP II')	Jandaira (RN)	RA nº 8,520/2020	01/21/20	01/21/55	09/13/23 (**)	35.7	12.7
Eólica do Agreste Potiguar III S.A. ('EAP III')	Jandaira (RN)	-	-	-	Pre-operating	-	-
Eólica do Agreste Potiguar IV S.A. ('EAP IV')	Jandaira (RN)	RA nº 12,762/2022	09/27/22	09/26/57	Pre-operating	25.2	-
Eólica do Agreste Potiguar V S.A. ('EAP V')	Jandaira (RN)	-	-	-	Pre-operating	-	-
Eólica do Agreste Potiguar VI S.A. ('EAP VI')	Jandaira (RN)	RA nº 12,761/2022	09/27/22	09/26/57	Pre-operating	21.0	-
Eólica do Agreste Potiguar VII S.A. ('EAP VII')	Jandaira (RN)	RA nº 12,760/2022	09/27/22	09/26/57	Pre-operating	37.8	-
UFV Pitombeira S.A.	Aracati (CE)	RA nº 9,471/2020	11/24/20	11/23/55	02/16/24	47.3	15.3
Iracema Energia Geração Distribuída S.A.	Ceará				Pre-operating	-	-
Total under operation						687.1	406.9
Total under construction						190.0	39.9

(\*)The Risaralda and La Virgen concessions are located in Colombia and Peru respectively, therefore, the regulatory rules applicable in those countries differ from the regulatory rules applicable in Brazil.

• **Holdings and other industries:**

Companies (abbreviation)	Activity
<b>Subsidiaries:</b>	
Alupar Chile Inversiones SpA ("Alupar Chile")	Holding
Alupar Colombia S.A.S ("Alupar Colombia")	Holding - parent of Risaralda and TCE and TEL
Alupar Inversiones Peru S.A.C. ("Alupar Peru")	Holding - parent of La Virgen
Apaete Participações em Transmissão S.A. ("Apaete")	Holding - parent of AETE
Transminas Holding S.A. ("Transminas")	Holding - interest in Transleste, Transudeste and Transirapé
Windepar Holding S.A. ("Windepar")	Holding - parent of EDV I, EDV II, EDV III, EDV IV and EDV X
AF Energia S.A. ("AF")	Provider of operation and maintenance services
ACE Comercializadora Ltda. ("ACE")	Electric energy trading company

**1.1. Relevant issues of the period**

**a) Entry into commercial operation – UFV Pitombeira**

On February 16, 2024, the subsidiary UFV Pitombeira, located in the Energia dos Ventos wind complex, in the municipality of Aracati, State of Ceará, with an installed capacity of 61.7 MWp and a physical guarantee of 15.9 average MW, obtained authorization to start of the commercial operation, according to Aneel order nº 438/24 published in the Official Gazette.

**b) Lot 15 of the do ANEEL Transmission Auction 001/2024**

On March 28, 2024, Alupar Investimento S.A., through the Olympus XVII consortium, was the winner of Lot 15 of Auction 01/2024 - ANEEL. The winning RAP was R\$154,000 whose discount was 33.50% of the maximum RAP of R\$232,187, the project foresees investments of R\$1,390,581.

The project will be located in the State of Minas Gerais and will feature the LT 500 kV São João do Paraíso – Padre Paraíso 2, C1, CS, with 175 km and the LT 500 kV Padre Paraíso 2 – Mutum C1, CS, with 334 km. ANEEL's energization period is until December 30, 2029 and the concession period is 30 years.

On April 5, 2024, Alupar Investimento S.A. and Infra II Investment S.A. ("Infra II"), formed Transmissora Paraíso do Café S.A. – TPC, with the aim of exploring electric energy transmission services arising from Lot 15 of the ANEEL Auction 01/2024, as defined by the National Electric Energy Agency – ANEEL. Alupar is the controlling shareholder with a 99.99% shareholding, with Infra II holding a 0.01% stake in TPC's share capital.

**c) Entry into commercial operation of ELTE – Sothorn section**

On May 8, 2024, the subsidiary Empresa Litorânea Transmissão de Energia S.A. ("ELTE") received from the National Electric System Operator – ONS, the Definitive Release Term – TLD, for the stretch of the southern coast of the State of São Paulo, including the Manoel da Nóbrega substation and the Henry Borden – Manoel da Nóbrega transmission line, which authorizes the receipt of revenue as of that date. With this release from the ONS, an Annual Permitted Revenue ("RAP") of R\$33,556 will be added for the 2023\_2024 cycle, corresponding to 48% of the Annual Permitted Revenue ("RAP") of the project (percentage defined in concession agreement no. 16/2014 – ANEEL). The southern stretch will reinforce the distributors' networks, in addition to meeting the increased demand for electricity in the Baixada Santista region, comprised of nine municipalities.

**d) Auction victory for two new projects in Chile and Peru**

• **Chile**

On March 6, 2024, Alupar was declared the winner of the Auction held in Chile for two infrastructure projects to provide the complementary voltage control service through short-circuit power inputs, through Synchronous Compensators. The Auction followed the guidelines established by Decree No. 113/2017 published on March 27, 2019 (Regulation of Supplementary Voltage Control Services) and by Resolución Exenta Reservada No. 246 published on May 16, 2024.

Together, the projects total estimated investments of US\$145.9 million (R\$720.7 million), with a total RAP of US\$19.4 million (R\$95.8 million), which is equivalent to an average RAP/CAPEX ratio of 13.3%. Below is a description of each project:

	<b>SE1 Ana Maria 220 kV</b>	<b>SE4 Illapa 220 kV</b>
RAP	US\$ 10.5 million (R\$51.9 million) (base: March/24)	US\$ 8.9 million (R\$44.0 million) (base: March/24)
Reference CAPEX (CEN)	US\$ 82.2 million (R\$406.1 million) (base: March/24)	US\$ 63.7 million (R\$314.7 million) (base: March/24)
RAP/CAPEX Ratio	12.8%	14.0%
Location	State of Antofagasta	State of Atacama
Project description	Short circuit power input of 1,851 MVA through the installation of three sets of synchronous compensators in the vicinity of the Ana Maria Substation.	Short circuit power input of 1,493 MVA through the installation of two sets of synchronous compensators in the vicinity of the Illapa Substation.
Deadline for entry commercial operation	42 months after the publication of Award minutes (forecast: December/27)	42 months after the publication of Award minutes (forecast: December/27)
Grant term	25 years (from the date of entry commercial operation)	25 years (from the date of entry commercial operation)

On July 4, 2024, the Company, together with its subsidiaries Alupar Chile and Alupar Colombia, established Sincro Energía del Desierto SpA ("SED"), with the objective of providing electricity transmission services for the two projects mentioned above. SED was established through the issuance of 927,920,000 common shares in the total amount of \$927,920,000.00 Chilean pesos (equivalent to R\$5,434), subscribed by the Company in the proportion of 80%, followed by Alupar Chile with 19% and by Alupar Colombia with 1%, to be fully paid up within one year.

### • Peru

On June 11, 2024, the direct subsidiary Alupar Peru was declared the winner of the Auction for two projects in the Public Tender corresponding to the second transmission project reassignment process held in Peru.

The projects together total estimated investments of US\$19.6 million (R\$104.9 million), with a total RAP of US\$3.2 million (R\$17.1 million), which is equivalent to an average RAP/CAPEX ratio of 16.3%. Below is a description of each project:

	<b>Maravilla</b>	<b>Puno Sur</b>
RAP	US\$ 1.3 million (R\$7.0 million)	US\$ 1.9 million (R\$10.2 million)
Reference CAPEX (CEN)	US\$ 8.1 million (R\$43.4 million)	US\$ 11.5 million (R\$61.6 million)
RAP/CAPEX Ratio	15.9%	16.4%
Location	Department of Puno (City of Juliaca)	Department of Puno (City of Juliaca)
Project description	SE Maravilla 138/22.9 kV (New) + associated sectioning	SE Puno Sur 138/60 kV; and LT de 138kV with 9.5 km long
Deadline for entry commercial operation	July/2027	November/2027
Grant term	30 years (from the date of entry commercial operation)	30 years (from the date of entry commercial operation)



## 2. Presentation of interim financial information

### 2.1. Basis of preparation

The individual and consolidated interim financial information were prepared in accordance with NBC TG 21 (R4) – Interim Financial Reporting, issued by the Federal Accounting Council (CFC), and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), in accordance with the supplementary rules issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of the Quarterly Information Form (ITR), and by the National Electric Energy Agency (ANEEL), when these are not in inconsistent with Brazilian or International practices.

### 2.2. Conformity declaration

All relevant information, specific to the interim financial information individual and consolidated, is being evidenced and correspond to that used in the management of the Company's operations and its subsidiaries.

Management evaluated the ability of the Company and its subsidiaries to continue, being convinced that it has the necessary resources and the ability to develop its business in the future on a continuous basis, without the knowledge of material uncertainties or probabilities that may generate significant doubts in relation to its continuity.

The interim financial information individual and consolidated was approved by the Company's Management and authorized for issuance on August 8, 2024.

### 2.3. Measurement basis

The interim financial information individual and consolidated was prepared based on the historical cost, except for certain financial instruments measured at their fair values under the accounting standards.

### 2.4. Key estimates and critical accounting judgments

The preparation of interim financial information individual and consolidated is subject to the Company's Management assumptions, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates. The estimates and assumptions are reviewed at each reporting date and eventual changes are recognized on a prospective basis.

The key estimates and critical accounting assumptions used in the preparation of the interim financial information individual and consolidated are consistent with those applied and described in note 2.4 to the annual financial statements for the year ended December 31, 2023, issued on March 5, 2024.

### 2.5. Functional and reporting currency

These interim financial information individuals and consolidated were prepared and are presented in thousands of Brazilian reais (R\$), which is the functional currency of the Company, its subsidiaries and joint venture, except for subsidiaries Alupar Peru and La Virgen, whose functional currency is the Nuevos Soles, subsidiaries Alupar Colombia, Risaralda and TCE, whose functional currency is the Colombian Pesos, and subsidiary Alupar Chile, whose functional currency is the Chilean Pesos. The functional currency was determined based on the primary economic environment for each entity's base of operations.

## 3. Material accounting policy information

The accounting policies adopted by the Company, its subsidiaries, and jointly controlled companies, in the preparation of this individual and consolidated interim financial information, are consistent with those adopted in the preparation of the annual financial statements for the year ended December 31, 2023, and described in the note explanatory nº 3, except for the standards that have been revised and are described in explanatory note nº 4. Additionally, this individual and consolidated interim financial information should be read in conjunction with those annual financial statements, issued on March 5, 2024.

### 3.1. Consolidation criteria

The consolidation criteria used in the preparation of the individual and consolidated interim financial information consistent to those applied and described in note 3.1 to the annual financial statements for the year ended December 31, 2023, issued on March 5, 2024.

As at June 30, 2024 and as at December 31, 2023, the Company's interest in subsidiaries and joint venture is broken down as follows:

Company	Activity	Country	Interest 6/30/2024 (%)		Interest 12/31/2023 (%)	
			Direct	Indirect	Direct	Indirect
<b>Subsidiaries:</b>						
ACE	Sales	Brazil	100.00	-	100.00	-
AETE	Transmission	Brazil	-	32.06	-	32.06
AF Energia	Provision of services	Brazil	100.00	-	100.00	-
Agua Limpa	Generation	Brazil	99.99	-	99.99	-
Alupar Chile	Holding	Chile	100.00	-	100.00	-
Alupar Colombia	Holding	Colombia	100.00	-	100.00	-
Alupar Peru	Holding	Peru	100.00	-	100.00	-
Apaete	Holding	Brazil	36.96	-	36.96	-
EAP I (x)	Generation	Brazil	20.90	79.10	20.90	79.10
EAP II (x)	Generation	Brazil	28.46	71.54	28.46	71.54
EAP III	Generation	Brazil	99.90	-	99.90	-
EAP IV	Generation	Brazil	99.90	-	99.90	-
EAP V	Generation	Brazil	99.90	-	99.90	-
EAP VI	Generation	Brazil	99.90	-	99.90	-
EAP VII	Generation	Brazil	99.90	-	99.90	-
EATE	Transmission	Brazil	50.02	-	50.02	-
EBTE (i)	Transmission	Brazil	-	25.51	-	25.51
ECTE	Transmission	Brazil	50.02	-	50.02	-
EDTE (vi)	Transmission	Brazil	-	25.06	-	25.06
EDV I (ix)	Generation	Brazil	-	100.00	-	100.00
EDV II (ix)	Generation	Brazil	-	100.00	-	100.00
EDV III (ix)	Generation	Brazil	-	100.00	-	100.00
EDV IV (ix)	Generation	Brazil	-	100.00	-	100.00
EDV X (ix)	Generation	Brazil	-	100.00	-	100.00
ELTE	Transmission	Brazil	99.99	-	99.99	-
ENTE	Transmission	Brazil	50.01	-	50.01	-
ERTE	Transmission	Brazil	21.96	28.05	21.96	28.05
ESDE (iii)	Transmission	Brazil	-	50.02	-	50.02
ESTE (i)	Transmission	Brazil	-	50.02	-	50.02
ETAP	Transmission	Brazil	100.00	-	100.00	-
ETB	Transmission	Brazil	51.00	-	51.00	-
ETC	Transmission	Brazil	100.00	-	100.00	-
ETEM	Transmission	Brazil	62.79	-	62.79	-
ETEP	Transmission	Brazil	50.02	-	50.02	-
ETES	Transmission	Brazil	100.00	-	100.00	-
ETSE (iv)	Transmission	Brazil	-	50.02	-	50.02
ETVG	Transmission	Brazil	100.00	-	100.00	-
Ferreira Gomes	Generation	Brazil	100.00	-	100.00	-
Foz	Generation	Brazil	100.00	-	100.00	-
GET	Generation	Brazil	51.00	-	51.00	-
Ijuí (v)	Generation	Brazil	49.00	51.00	49.00	51.00
Iracema	Generation	Brazil	100.00	-	100.00	-
La Virgen (viii)	Generation	Peru	2.98	88.69	2.98	88.69
Lavrinhas	Generation	Brazil	61.00	-	61.00	-
Lumitrans (i)	Transmission	Brazil	15.00	40.01	15.00	40.01
Queluz	Generation	Brazil	68.83	-	68.83	-
Risaralda (vii)	Generation	Colombia	0.19	99.79	0.19	99.79
STC (i)	Transmission	Brazil	20.00	40.01	20.00	40.01
STN	Transmission	Brazil	51.00	-	51.00	-
TAP	Transmission	Brazil	100.00	-	100.00	-
TCC	Transmission	Brazil	65.70	-	65.70	-
TCE (vii)	Transmission	Colombia	-	99.99	-	99.99
TECP	Transmission	Brazil	99.94	-	99.94	-
TPC	Transmission	Brazil	100.00	-	-	-
TEL (vii)	Transmission	Colombia	-	100.00	-	100.00
TME	Transmission	Brazil	60.00	-	60.00	-
TPE	Transmission	Brazil	65.70	-	65.70	-
Transirapé (ii)	Transmission	Brazil	-	33.71	-	33.71
Transleste (ii)	Transmission	Brazil	-	33.71	-	33.71
Transminas	Holding	Brazil	70.02	-	70.02	-
Transudeste (ii)	Transmission	Brazil	-	33.71	-	33.71
TSM	Transmission	Brazil	65.70	-	65.70	-
UFV Pitombeira	Generation	Brazil	99.99	-	99.99	-
Verde 8	Generation	Brazil	85.00	-	85.00	-
Windepar	Holding	Brazil	100.00	-	100.00	-
<b>Joint venture:</b>						
TNE (*)	Transmission	Brazil	49.62	-	49.62	-

(i) Controlled directly by EATE. (ii) Control is obtained through the control that the Company exercises over EATE and Transminas, which together hold 51% of the voting capital of the investee. (iii) Directly controlled by ETEP. (iv) Directly controlled by ECTE. (v) Indirect participation via ENTE. (vi) Indirect participation via Alupar Colombia. (vii) Indirect participation via the subsidiary Alupar Peru. (viii) Indirect participation via the subsidiary Windepar. (ix) Indirect participation via Foz. (\*) TNE is jointly controlled because relevant decisions about the business are taken by unanimous vote of shareholders holding voting shares to be approved.

The consolidated interim financial information includes the balances and transactions of the Company and its subsidiaries.

The main consolidation criteria are described below:

- Elimination of intercompany asset and liability balances between consolidated companies;
- Elimination of interest in capital, reserves and retained earnings of subsidiaries;
- Elimination of revenue and expense balances arising from intercompany transactions between consolidated companies; and
- Separate accounting of non-controlling interest in the balance sheets and statements of income.

## 4. New current and non-current standards interpretations

The main revised regulations that are effective for the year beginning January 1, 2024, are:

- Classification of liabilities as current or non-current with Covenants - Amendments to CPC 26 (IAS 1));
- Changes to CPC 06 (IFRS 16) Lease Liabilities in a Sale and Leaseback operation; It is
- Disclosures about supplier financing agreements ("Risk Withdrawn") - Amendments to CPC 03 (IAS 7) and CPC 40 (IFRS 7);
- Clarifications on the preparation of the Statement of Added Value – CVM Resolution No. 199 and CPC 09 (R1).

The Company and its subsidiaries evaluated the changes in the above statements and no impacts were identified relevant in individual and consolidated interim accounting information.

Additionally, in relation to the new standard IFRS 18 - Presentation and disclosure in financial statements, issued on April 9, 2024, which will come into force for years beginning on or after January 1, 2027, the Company and its subsidiaries expect impacts substantial contributions to the preparation of the Income Statement and Cash Flow Statement and will await guidance from the CPC for the application of this standard.

## 5. Cash and cash equivalents

Cash and cash equivalents	Average compensation - % CDI		Company		Average compensation - % CDI		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Cash available (cash and banks)	-	-	245	229	-	-	34,487	37,912
Bank deposit certificates	99.80%	99.80%	240,741	167,947	99.83%	99.83%	468,015	364,928
Repurchase agreements	-	-	-	-	97.30%	97.30%	587,892	388,764
Investment funds	20.00%	20.00%	-	-	20.00%	20.00%	82,202	31,605
<b>Total</b>			<b>240,986</b>	<b>168,176</b>			<b>1,172,596</b>	<b>823,209</b>

Cash equivalents are held to meet short-term cash commitments and substantially refer to bank deposit certificates, non-exclusive fixed-income investment funds with immediate liquidity and automatic financial investments, which are linked to a checking account, where the effective remuneration will depend on the total period for which the resources remain invested, considering that Management records these investments at the percentage of income earned, therefore without risk of significant variation in value in the event of early redemption, and are considered financial instruments measured at fair value as a counterpart to profit or loss.

## 6. Short-term investments

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
<b>Portfolio composition</b>				
Financial Treasury Bills	367,931	352,024	1,067,232	668,420
Government Brazilian bonds	422,707	524,280	1,250,129	1,035,865
Private notes	37,932	77,342	110,088	147,165
Other	(1)	1	(194)	1,508
<b>Total</b>	<b>828,569</b>	<b>953,647</b>	<b>2,427,255</b>	<b>1,852,958</b>

The Company and its subsidiaries invest resources in three funds, measured at fair value through profit or loss, and whose average remuneration corresponds to 101.59% of the CDI on June 30, 2024 (101.03% of the CDI on December 31 2023).

## 7. Marketable securities

Marketable securities	Average appreciation - % CDI		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Investment funds	99.20%	99.20%	157,159	155,384
			<b>157,159</b>	<b>155,384</b>

Securities refer to deposits linked to loan and financing contracts of subsidiaries. These accounts consist of the maintenance of financial investments corresponding, on average, to three installments of loans and financing.

## 8. Trade receivables

	Company		Consolidated						
	Not past due		Falling due	Overdue				6/30/2024	12/31/2023
	6/30/2024	12/31/2023		Up to 30 days	From 31 to 60 days	From 61 to 360 days	More than 361 days		
<b>Power transmission system</b>									
Transmission charges billed	-	-	146,419	16,518	1,684	47,269	24,469	236,359	240,277
	-	-	146,419	16,518	1,684	47,269	24,469	236,359	240,277
<b>Power generation system</b>									
Regulated environment	3,200	4,579	47,757	-	-	-	-	47,757	55,360
Free environment	3,618	5,498	35,715	-	-	-	-	35,715	39,037
MRE and Spot (short-term energy)	1,034	286	10,564	-	-	-	-	10,564	6,477
	7,852	10,363	94,036	-	-	-	-	94,036	100,874
<b>Services</b>									
Guarantee fee on loans (note 28)	8,929	4,423	-	-	-	-	-	-	-
	<b>16,781</b>	<b>14,786</b>	<b>240,455</b>	<b>16,518</b>	<b>1,684</b>	<b>47,269</b>	<b>24,469</b>	<b>330,395</b>	<b>341,151</b>
Current	16,781	14,786						270,403	288,702
Non-current	-	-						59,992	52,449

During the period ended June 30, 2024, no allowance for doubtful debts was recorded, due to the non-recognition of historical losses and/or loss expectations on trade receivables in accounts receivable for the generation segment. For the transmission segment, according to the understanding of the market and regulators, the Brazilian transmission regulatory framework the was designed to be compliant, ensure financial health and avoid transmission system credit risk, so that transmission system users are required to provide financial guarantees administered by the National Electric System Operator (ONS) to avoid default risk.

## 9. Contract asset

Changes in concession asset	Consolidated	
	6/30/2024	12/31/2023
<b>Opening balance</b>	<b>18,673,790</b>	<b>18,540,255</b>
Operation and maintenance revenue (note 23)	308,219	606,157
Concession asset payment (note 23)	1,212,006	1,997,004
Infrastructure revenue (note 23)	238,047	208,102
Gain from the result of the periodic tariff review (note 23)	31,486	52,899
Loss as a result of the periodic tariff review	-	(66,202)
Concession asset performance	(1,351,408)	(2,664,425)
<b>Closing balance</b>	<b>19,112,140</b>	<b>18,673,790</b>
Current	2,062,113	1,984,827
Non-current	17,050,027	16,688,963

In the quarter ended June 30, 2024, the amounts of Gain from the result of the periodic tariff review of R\$31,486, recorded under the item “Other revenues” in the consolidated, whose net value of taxes is R\$28,647, refers to the review of the expected cash flow resulting from the result of the Periodic Tariff Review of the subsidiaries EATE, EBTE and Transirapé based on Ratification Resolution No. 3,343 of July 9, 2024.

In the year ended December 31, 2023, the amounts of Gain due to the result of the periodic tariff review and economic rebalancing of R\$52,899 and Loss due to the result of the periodic tariff review of R\$66,202, recorded respectively under the headings “Other revenue” and “Other expenses” in the consolidated, whose amounts net of taxes are R\$46,552 gain and R\$60,972 loss, refer to the review of the expected cash receipt flow resulting from the result of the Periodic Tariff Review of the subsidiary TSM based on Approving Resolution No. 3,216 of July 7, 2023, of the economic-financial rebalancing of the RAPs obtained, mainly, by the subsidiary STN and finally by the Periodic Tariff Review of the 2020-2021 cycle by the subsidiary ERTE.

## Notes to the interim financial information

The composition of the Allowed Annual Revenue - RAP of each subsidiary and jointly controlled transmission company of the Company in accordance with Homologatory Resolution No. 3,348 of July 16, 2024, in force from July 2024, will be carried out as follows:

Cycle 2024 ~ 2025	Basic grid			Basic grid - frontier		DIT <sup>(e)</sup> (exclusive)		Total	Calculation of adjustment amount (PA)	Total net	Cycle 2023- 2024 - Total net	Variation
	RBL (a)	RBNI (b)	RMEL (f)	RBL (a)	RBNI (b)	RPEC (c)	RCDM (d)					
AETE	40,946	-	-	-	-	-	-	40,946	(1,697)	39,249	39,777	(528)
EATE	364,483	13,517	50	-	-	-	-	378,049	(15,599)	362,450	366,406	(3,956)
EBTE	54,414	8,085	12	3,576	-	568	-	66,655	(2,223)	64,432	61,546	2,886
ECTE	82,032	20	56	-	-	-	-	82,108	(3,516)	78,592	79,629	(1,037)
EDTE	90,351	-	-	-	-	-	-	90,351	(3,838)	86,512	84,043	2,469
ELTE	26,613	437	-	40,187	13,799	6,413	-	87,449	2,245	89,694	70,447	19,247
ENTE	194,377	49	17	-	-	-	-	194,443	(8,369)	186,073	188,610	(2,537)
ERTE	34,350	10,145	-	-	-	-	-	44,495	(809)	43,685	43,885	(200)
ESDE	12,158	-	32	5,412	-	1,322	-	18,924	(484)	18,440	17,648	792
ESTE	146,044	-	-	-	-	-	-	146,044	(6,722)	139,322	136,771	2,551
ETAP	73,528	-	-	-	-	-	-	73,528	(3,141)	70,387	68,384	2,003
ETB	184,330	892	-	-	-	-	-	185,222	(7,798)	177,424	171,447	5,977
ETC	13,266	-	-	25,038	-	4,394	-	42,697	(6,140)	36,558	39,942	(3,384)
ETEM	19,423	-	74	-	-	-	-	19,496	(832)	18,664	18,142	522
ETEP	84,630	27	316	-	-	-	-	84,972	(3,678)	81,294	82,515	(1,221)
ETES	6,171	474	-	-	10,106	-	2,828	19,579	(3,479)	16,100	20,699	(4,599)
ETSE	23,227	347	-	3,560	7,229	1,478	-	35,841	(351)	35,490	33,925	1,565
ETVG	1,914	263	-	4,008	11,610	700	755	19,249	2,005	21,254	18,897	2,357
LUMITRANS	22,983	33	-	-	-	-	-	23,016	(1,008)	22,008	22,136	(128)
STC	19,851	2,679	-	5,399	3,494	242	2,086	33,750	3,042	36,792	35,400	1,392
STN	165,314	6,168	-	-	-	-	-	171,481	8,184	179,665	166,087	13,578
TCC	211,100	-	-	-	-	-	-	211,100	(9,037)	202,063	196,337	5,726
TME	62,495	7,818	18	-	-	-	-	70,330	(4,511)	65,819	65,513	306
TNE	395,189	-	-	-	-	-	-	395,189	(381)	394,808	386,204	8,604
TPE	310,441	494	-	-	-	-	-	310,935	(13,336)	297,599	289,499	8,100
TRANSIRAPE	15,035	15,408	-	3,425	6,722	279	4,004	44,874	(838)	44,036	41,391	2,645
TRANSLESTE	35,232	-	-	-	-	-	-	35,232	(1,516)	33,715	34,179	(464)
TRANSUDESTE	21,837	-	-	-	-	-	-	21,837	(941)	20,895	21,188	(293)
TSM	141,557	-	-	-	-	-	-	141,557	(9,206)	132,351	131,393	958
TAP	250,997	-	-	-	-	-	-	250,997	-	250,997	-	250,997
TECP	12,207	-	-	48,404	-	14,813	-	75,424	4,705	80,129	-	80,129
<b>Total</b>	<b>3,116,491</b>	<b>66,852</b>	<b>574</b>	<b>139,009</b>	<b>52,960</b>	<b>30,210</b>	<b>9,673</b>	<b>3,415,768</b>	<b>(89,269)</b>	<b>3,326,499</b>	<b>2,932,040</b>	<b>394,459</b>

(a) Bid Basic Grid. (b) Basic Revenue from New Grid (c) Revenue from assets of other concession operators of bid transmission. (d) Revenue from other transmission facilities. (e) Other transmission facilities. (f) Revenue from improvements.

## 10. Investments in subsidiaries and joint venture

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Book value	7,350,014	6,868,179	270,674	223,684
Advance for future capital increase	25,710	29,973	-	-
Dividends receivable	144,027	124,181	75	75
Unrealized profit	36,214	36,562	-	-
Added value	25,884	26,456	-	-
Goodwill	6,164	6,164	-	-
<b>Total</b>	<b>7,588,013</b>	<b>7,091,515</b>	<b>270,749</b>	<b>169,121</b>

## Notes to the interim financial information

Variation in investments	Balance as at 12/31/2023	Capital contributions	Amortization of intangible assets	Adjustment to cumulative conversion	Equity pick up of subsidiaries OCI	Equity pick up of subsidiaries	Dividends	Balance as at 06/30/2024
<b>Subsidiaries</b>								
ACE	7,746	4,500	-	-	-	(1,028)	-	11,218
AF	7,446	-	-	-	-	(83)	-	7,363
Agua Limpa	12,627	-	-	-	-	-	-	12,627
Alupar Chile	(421)	2,578	-	-	-	-	-	2,157
Alupar Colômbia	63,978	-	-	3,435	6,627	(11,353)	-	62,687
Alupar Peru	245,250	-	-	21,566	-	(30,990)	-	235,826
Apaete	30,327	-	-	-	-	2,552	-	32,879
EAP I	20,361	-	-	-	-	(500)	-	19,861
EAP II	51,324	-	-	-	-	(656)	-	50,668
EAP III	595	-	-	-	-	2	-	597
EAP IV	524	80	-	-	-	1	-	605
EAP V	410	30	-	-	-	1	-	441
EAP VI	655	64	-	-	-	1	-	720
EAP VII	508	60	-	-	-	1	-	569
EATE	619,313	-	-	-	-	65,783	(37,200)	647,896
ECTE	160,429	-	-	-	-	13,448	(6,004)	167,873
ELTE	59,907	-	-	-	-	51,166	-	111,073
ENTE	270,801	-	-	-	-	35,974	(17,428)	289,347
ERTE	35,321	-	-	-	-	3,076	(1,537)	36,860
ETAP	321,297	-	-	-	-	29,659	-	350,956
ETB (i)	287,371	-	(497)	-	-	27,385	-	314,259
ETC	195,051	-	-	-	-	18,938	-	213,989
ETEM	80,622	-	-	-	-	4,370	-	84,992
ETEP	119,540	-	-	-	-	10,793	-	130,333
ETES	112,381	-	-	-	-	7,730	-	120,111
ETVG	138,673	-	-	-	-	8,405	-	147,078
Ferreira Gomes	1,031,988	-	-	-	-	33,339	(11,794)	1,053,533
Foz	154,670	-	-	-	-	2,392	-	157,062
GET	147	-	-	-	-	-	-	147
Ijuí	156,000	-	-	-	-	10,560	-	166,560
Iracema	267	-	-	-	-	(5)	-	262
La Virgen (i) (*)	(15,770)	-	-	1,452	-	(332)	-	(14,650)
Lavrinhas (i)	119,084	-	(49)	-	-	8,409	-	127,444
Lumitrans	14,617	-	-	-	-	1,203	(359)	15,461
Queluz (i)	160,425	-	(26)	-	-	10,480	-	170,879
Risaralda	132	-	-	10	-	(2)	-	140
STC	39,687	-	-	-	-	3,232	(2,501)	40,418
STN	281,353	-	-	-	-	23,735	-	305,088
TAP	143	5,000	-	-	-	(1,140)	-	4,003
TCC	481,289	-	-	-	-	36,820	-	518,109
TECP	396	5,526	-	-	-	(661)	-	5,261
TME	122,103	-	(46)	-	-	7,957	-	130,014
TPE	702,875	-	-	-	-	52,182	-	755,057
TPC	-	10	-	-	-	-	-	10
Transminas	144,402	-	-	-	-	14,101	-	158,503
UFV Pitombeira	38,096	57,900	-	-	-	(8,111)	-	87,885
TSM	281,866	-	-	-	-	23,566	(27,321)	278,111
Verde 8	81,182	-	-	-	-	3,392	-	84,574
Windepar	230,768	-	-	-	-	(10,360)	-	220,408
<b>Subtotal</b>	<b>6,867,756</b>	<b>75,748</b>	<b>(618)</b>	<b>26,463</b>	<b>6,627</b>	<b>445,432</b>	<b>(104,144)</b>	<b>7,317,264</b>
<b>Joint ventures</b>								
TNE	223,759	-	-	-	-	46,990	-	270,749
<b>Total Consolidated</b>	<b>223,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,990</b>	<b>-</b>	<b>270,749</b>
<b>Total Company</b>	<b>7,091,515</b>	<b>75,748</b>	<b>(618)</b>	<b>26,463</b>	<b>6,627</b>	<b>492,422</b>	<b>(104,144)</b>	<b>7,588,013</b>

(i) In the balance of subsidiaries ETB, La Virgen, Queluz and Lavrinhas, the exploration right generated in the acquisition of control of them is included, which was reclassified to intangible assets for consolidation purposes. The amounts are disclosed in Note 13 (b).

(\*) From La Virgen's equity equivalence result on June 30, 2024, the amount of R\$348 was added, which refers to the realized portion of the unrealized profit recorded in the year ended December 31, 2022, in the amount of R\$38,362. The unrealized profit refers to the Surety Bond Commission charged by Alupar and which was capitalized in La Virgen's Fixed Assets. The portion realized is through depreciation. Such records reflect the determinations of ICPC 09 "Individual Financial Statements, Separate Statements, Consolidated Statements and Application of the Equity Method - item 55".



## Notes to the interim financial information

Variation in investments	Balance as at 12/31/2022	Capital contributions	Acquisition of shareholding	Disposal of shareholding	Amortization of intangible assets	Others	Adjustment to cumulative conversion	Equity pick up of subsidiaries OCI	Equity pick up of subsidiaries	Dividends	Balance as at 12/31/2023
<b>Subsidiaries</b>											
ACE	6,458	2,000	-	-	-	-	-	-	(712)	-	7,746
AF	9,819	-	-	-	-	-	-	-	(47)	(2,326)	7,446
Agua Limpa	12,639	-	-	-	-	-	-	-	(12)	-	12,627
Alupar Chile	1,365	-	-	-	-	(424)	-	-	(1,362)	-	(421)
Alupar Colômbia	44,909	4,940	-	-	-	-	7,571	5,075	1,483	-	63,978
Alupar Peru	211,243	56,958	-	-	-	-	(9,322)	-	(13,629)	-	245,250
Apate	32,496	-	-	-	-	-	-	-	(713)	(1,456)	30,327
EAP I	21,890	-	-	290	-	-	-	-	(1,819)	-	20,361
EAP II	34,373	16,000	35	228	-	3,035	-	-	(2,347)	-	51,324
EAP III	446	159	-	-	-	-	-	-	(10)	-	595
EAP IV	478	59	-	-	-	-	-	-	(13)	-	524
EAP V	414	-	-	-	-	-	-	-	(4)	-	410
EAP VI	535	129	-	-	-	-	-	-	(9)	-	655
EAP VII	394	116	-	-	-	-	-	-	(2)	-	508
EATE	794,186	-	-	-	-	-	-	-	95,533	(270,406)	619,313
ECTE	156,406	-	-	-	-	-	-	-	20,230	(16,207)	160,429
ELTE	96,965	-	-	-	-	-	-	-	(37,058)	-	59,907
ENTE	314,487	-	-	-	-	-	-	-	52,297	(95,983)	270,801
ERTE	41,193	-	-	-	-	-	-	-	(1,481)	(4,391)	35,321
ETAP	301,519	-	-	-	-	-	-	-	54,751	(34,973)	321,297
ETB (i)	204,224	-	53,117	-	(992)	-	-	-	42,451	(11,429)	287,371
ETC	170,772	-	-	-	-	-	-	-	32,279	(8,000)	195,051
ETEM	81,544	-	-	-	-	-	-	-	8,640	(9,562)	80,622
ETEP	116,507	-	-	-	-	-	-	-	13,435	(10,402)	119,540
ETES	111,585	-	-	-	-	-	-	-	15,796	(15,000)	112,381
ETVG	145,633	-	-	-	-	-	-	-	16,172	(23,132)	138,673
Ferreira Gomes	973,666	-	-	-	-	-	-	-	64,650	(6,328)	1,031,988
Foz	171,478	-	-	(518)	-	-	-	-	(16,290)	-	154,670
GET	147	-	-	-	-	-	-	-	-	-	147
Ijuí	161,856	-	-	-	-	-	-	-	12,997	(18,853)	156,000
Iracema	31	254	-	-	-	-	-	-	(18)	-	267
La Virgen (i) (*)	(14,696)	-	-	-	-	-	(2,806)	-	1,732	-	(15,770)
Lavrinhas (i)	116,488	-	-	-	(129)	-	-	-	15,224	(12,499)	119,084
Lumitrans	15,575	-	-	-	-	-	-	-	1,400	(2,358)	14,617
Queluz (i)	156,568	-	-	-	(104)	-	-	-	19,867	(15,906)	160,425
Risarlada	207	-	-	-	-	-	(73)	-	(2)	-	132
STC	39,187	-	-	-	-	-	-	-	6,068	(5,568)	39,687
STN	283,461	-	-	-	-	-	-	-	52,165	(54,273)	281,353
TAP	-	143	-	-	-	-	-	-	-	-	143
TCC	446,330	-	-	-	-	-	-	-	64,102	(29,143)	481,289
TECP	-	502	-	-	-	-	-	-	(106)	-	396
TME	118,503	-	-	-	(88)	-	-	-	11,813	(8,125)	122,103
TPE	650,201	-	-	-	-	-	-	-	88,666	(35,992)	702,875
Transminas	138,141	-	-	-	-	-	-	-	12,012	(5,751)	144,402
UFV Pitombeira	23,471	17,600	-	-	-	-	-	-	(2,975)	-	38,096
TSM	314,361	-	-	-	-	-	-	-	30,739	(63,234)	281,866
Verde 8	73,518	-	-	-	-	-	-	-	7,664	-	81,182
Windepar	234,356	-	-	-	-	-	-	-	(3,588)	-	230,768
<b>Subtotal</b>	<b>6,815,329</b>	<b>98,860</b>	<b>53,152</b>	<b>-</b>	<b>(1,313)</b>	<b>2,611</b>	<b>(4,630)</b>	<b>5,075</b>	<b>659,969</b>	<b>(761,297)</b>	<b>6,867,756</b>
<b>Joint ventures</b>											
TNE	169,121	13,470	-	-	-	-	-	-	41,168	-	223,759
<b>Total Consolidated</b>	<b>169,121</b>	<b>13,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,168</b>	<b>-</b>	<b>223,759</b>
<b>Total Company</b>	<b>6,984,450</b>	<b>112,330</b>	<b>53,152</b>	<b>-</b>	<b>(1,313)</b>	<b>2,611</b>	<b>(4,630)</b>	<b>5,075</b>	<b>701,137</b>	<b>(761,297)</b>	<b>7,091,515</b>

(i) In the balance of subsidiaries ETB, La Virgen, Queluz and Lavrinhas, the exploration right generated in the acquisition of control of them is included, which was reclassified to intangible assets for consolidation purposes. The amounts are disclosed in Note 13 (b).

(\*) From La Virgen's equity equivalence result on December 31, 2023, the amount of R\$1,799 was added, which refers to the realized portion of the unrealized profit recorded in the year ended December 31, 2022, in the amount of R\$38,362. The unrealized profit refers to the Surety Bond Commission charged by Alupar and which was capitalized in La Virgen's Fixed Assets. The portion realized is through depreciation. Such records reflect the determinations of ICPC 09 "Individual Financial Statements, Separate Statements, Consolidated Statements and Application of the Equity Method - item 55".

## Notes to the interim financial information



Summary information on the subsidiaries and jointly-controlled companies that have non-controlling interests is shown in the following table:

Conpanies	Accounting information												6/30/2024			12/31/2023		
	6/30/2024												Number of total common shares or quotas	Interest (%)		Quantidade de ações ordinárias ou quotas total	Interest (%)	
	Balance Sheet					Profit & Loss			Cash flow					Voting	Total		Voting	Total
	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity	Net operating revenue	EBIT	Profit (loss)	Operanting	Investments	Financing	Increase (decrease)						
Subsidiaries:																		
APAETE	11,322	77,653	264	-	88,711	-	6,906	6,906	3	-	-	3	74,348,851	51.00	36.96	74,348,851	51.00	36.96
EATE	651,728	2,216,528	563,067	1,091,370	1,213,819	124,942	155,313	131,520	156,179	67,984	(112,462)	111,701	92,000,000	50.02	50.02	92,000,000	50.02	50.02
ECTE	138,070	547,448	152,088	197,833	335,597	25,897	30,623	26,882	28,809	15,442	(28,272)	15,979	42,095,000	50.02	50.02	42,095,000	50.02	50.02
ENTE	198,175	824,689	134,141	310,604	578,119	75,058	78,602	71,930	74,763	8,479	(69,993)	13,249	100,840,000	50.01	50.01	100,840,000	50.01	50.01
ERTE	37,850	152,645	16,309	16,334	157,852	16,670	14,654	14,009	10,392	-	(7,014)	3,378	84,133,970	21.96	21.96	84,133,970	21.96	21.96
ETEM	61,225	159,989	10,588	75,747	134,879	10,705	9,412	6,959	7,582	(29,025)	21,251	(192)	43,000,000	62.79	62.79	43,000,000	62.79	62.79
ETEP	99,867	433,647	94,978	182,828	255,708	28,537	22,262	21,578	34,353	7,000	(34,564)	6,789	27,000,000	50.02	50.02	27,000,000	50.02	50.02
GET	30	-	115	989	(1,074)	-	-	-	-	-	-	-	1,200	51.00	51.00	1,200	51.00	51.00
Lavrinhas	27,285	200,430	20,919	8,596	198,200	26,187	14,813	13,786	19,833	(13,702)	(6,036)	95	70,910,870	61.00	61.00	70,910,870	61.00	61.00
Lumitrans	31,523	83,491	10,586	8,819	95,609	9,466	8,558	8,023	8,983	12	(2,409)	6,586	72,012,095	15.00	15.00	72,012,095	15.00	15.00
Queluz	33,806	240,029	20,565	13,449	239,821	26,992	16,341	15,227	18,894	(12,526)	(6,465)	(97)	96,782,146	68.83	68.83	96,782,146	68.83	68.83
STC	45,191	177,348	7,311	18,880	196,348	18,683	17,091	16,159	14,474	86	(12,506)	2,054	211,003,246	20.00	20.00	211,003,246	20.00	20.00
STN	237,847	589,059	54,494	193,142	579,270	64,892	55,245	46,538	74,806	-	-	74,806	198,000,000	51.00	51.00	198,000,000	51.00	51.00
TCC	280,808	1,916,401	161,941	1,251,501	783,767	139,203	78,797	56,042	83,620	(10,477)	(73,183)	(40)	149,028,926	65.70	65.70	149,028,926	65.70	65.70
TPE	418,789	2,829,803	255,889	1,856,222	1,136,481	205,604	111,133	79,428	130,547	(15,525)	(115,032)	(10)	208,553,107	65.70	65.70	208,553,107	65.70	65.70
Transminas	64,722	162,431	5,064	-	222,089	-	20,893	20,141	456	(43,718)	-	(43,262)	44,860,000	70.02	70.02	44,860,000	70.02	70.02
TSM	183,009	1,317,983	153,734	923,953	423,305	95,153	54,380	35,870	60,197	(1,956)	(58,308)	(67)	222,144,930	65.70	65.70	222,144,930	65.70	65.70
Verde 8	74,053	242,213	14,302	202,469	99,495	23,616	5,750	3,987	15,920	(10,724)	(5,457)	(261)	107,660,380	85.00	85.00	107,660,380	85.00	85.00
TME	95,302	567,582	16,248	430,627	216,009	38,469	20,089	13,259	28,452	(13,518)	(15,161)	(227)	109,793,590	60.00	60.00	109,793,590	60.00	60.00
ETB	291,163	1,535,114	162,905	1,231,145	432,227	121,247	60,268	42,130	71,589	(10,118)	(61,498)	(27)	255,897	51.00	51.00	255,897	51.00	51.00
Joint venture:																		
TNE	998,085	1,849,221	196,290	2,099,693	551,323	850,606	143,392	94,654	(604,128)	63,727	1,224,855	684,454	390,955,850	49.62	49.62	390,955,850	49.62	49.62

**11. Interests of non-controlling shareholders**

The following table summarizes information regarding each of the Company's subsidiaries, which has non-controlling shareholders:

	Interest 6/30/2024 (%)	12/31/2023	Disposal of shareholding	Capital increase	Equity pick up of non-controlling	Equity pick up of non-controlling ORI	Declared dividends	6/30/2024
<b>Subsidiaries</b>								
Transminas	13.25	10,807	-	-	1,061	-	-	11,868
EATE	63.04	51,574	-	-	4,354	-	-	55,928
ENTE	49.98	598,656	-	-	65,737	-	(57,697)	606,696
ECTE	49.00	180,118	-	-	14,592	-	(12,036)	182,674
ERTE	49.98	155,232	-	-	13,436	-	(944)	167,724
ETEP	49.90	106,158	-	-	13,490	-	(252)	119,396
STN	49.99	270,458	-	-	35,956	-	(17,418)	288,996
EBTE	21.95	35,302	-	-	3,075	-	(3,732)	34,645
EDTE	35.00	136,535	-	-	14,745	-	-	151,280
Lumitrans	37.21	47,598	-	-	2,590	-	-	50,188
Lavrinhas	49.98	117,028	-	-	10,786	-	-	127,814
Queluz	49.00	(526)	-	-	-	-	-	(526)
ETEM	8.33	40,409	-	-	(1,904)	6,918	-	45,423
GET	39.00	71,928	-	-	5,378	-	-	77,306
Risaralda	5.00	4,713	-	-	401	-	(333)	4,781
Verde 08	31.17	70,006	-	-	4,746	-	-	74,752
La Virgen	0.02	13	-	-	1	-	-	14
TPE	49.00	270,320	-	-	22,803	-	(9,281)	283,842
TCC	34.30	249,609	-	-	19,223	-	-	268,832
TSM	40.00	81,100	-	-	5,304	-	-	86,404
Apaete	34.30	362,568	-	-	27,245	-	-	389,813
AETE	49.00	87,405	-	-	12,326	-	(4,184)	95,547
Transleste	49.00	60,513	-	-	6,207	-	(8,397)	58,323
Transudeste	29.98	61,836	-	-	6,041	-	(1,288)	66,589
Transirapé	49.00	42,409	-	-	3,747	-	(5,902)	40,254
TME	34.30	147,154	-	-	12,303	-	(14,263)	145,194
ETB	15.00	14,326	-	-	598	-	-	14,924
		<b>3,273,249</b>	-	-	<b>304,241</b>	<b>6,918</b>	<b>(135,727)</b>	<b>3,448,681</b>
	Interest 12/31/2023 (%)	12/31/2022	Disposal of shareholding	Capital increase	Equity pick up of non-controlling	Equity pick up of non-controlling ORI	Declared dividends	12/31/2023
<b>Subsidiaries</b>								
Transminas	13.25	12,154	-	-	(293)	-	(1,054)	10,807
EATE	63.04	55,141	-	-	(1,216)	-	(2,351)	51,574
ENTE	49.98	742,071	-	-	95,479	-	(238,894)	598,656
ECTE	49.00	165,142	-	-	19,479	-	(4,503)	180,118
ERTE	49.98	142,907	-	-	20,213	-	(7,888)	155,232
ETEP	49.90	104,575	-	-	29,381	-	(27,798)	106,158
STN	49.99	297,507	-	-	52,274	-	(79,323)	270,458
EBTE	21.95	39,962	-	-	(1,480)	-	(3,180)	35,302
EDTE	35.00	172,280	(53,115)	-	28,659	-	(11,289)	136,535
Lumitrans	37.21	46,833	-	-	5,120	-	(4,355)	47,598
Lavrinhas	49.98	112,289	-	-	13,426	-	(8,687)	117,028
Queluz	49.00	(526)	-	-	-	-	-	(526)
ETEM	10.26	40,616	-	-	(1,061)	854	-	40,409
GET	39.00	70,494	-	-	9,734	-	(8,300)	71,928
Risaralda	5.00	5,068	-	-	467	-	(822)	4,713
Verde 08	31.17	68,704	-	-	8,997	-	(7,695)	70,006
La Virgen	0.02	21	-	-	-	(8)	-	13
TPE	49.00	272,345	-	-	50,119	-	(52,144)	270,320
TCC	34.30	229,047	-	-	33,465	-	(12,903)	249,609
TSM	40.00	78,362	-	-	7,543	-	(4,805)	81,100
Apaete	34.30	327,096	-	-	46,289	-	(10,817)	362,568
AETE	49.00	92,414	-	-	3,293	-	(8,302)	87,405
Transleste	49.00	63,266	-	-	8,907	-	(11,660)	60,513
Transudeste	29.98	59,154	-	-	5,145	-	(2,463)	61,836
Transirapé	49.00	43,983	-	-	5,582	-	(7,156)	42,409
TME	34.30	159,677	-	-	16,049	-	(28,572)	147,154
ETB	15.00	12,974	-	-	1,352	-	-	14,326
		<b>3,413,556</b>	<b>(53,115)</b>	-	<b>456,923</b>	<b>846</b>	<b>(544,961)</b>	<b>3,273,249</b>

## Notes to the interim financial information

### 12. Property, plant and equipment

Consolidated property, plant and equipment is demonstrated, as follows:

	Consolidated								
	Land	Reservoirs, dams and feeders	Buildings, civil construction and improvements	Machinery and equipment	Vehicles	Furniture and fixtures	In construction (a)	Lease use right	Total
Annual average depreciation rate	-	2.15%	2.36%	3.65%	16.17%	6.11%	-	9.95%	
Historical cost									
Balance on January 1, 2023	89,052	1,599,422	1,233,234	2,125,795	2,306	9,935	1,185,982	60,839	6,306,565
Additions	831	5	2,254	8,989	36	205	291,761	2,491	306,572
Write-offs	-	-	(1,130)	(684)	(250)	(60)	(384)	-	(2,508)
Transfer	2,767	-	7,852	518,800	-	30	(529,556)	-	(107)
Gain (loss) on conversion of balances	513	-	(15,763)	(3,888)	109	339	93,515	326	75,151
Capitalized financial charges, net (b)	-	-	-	-	-	-	28,164	-	28,164
Remeasurements	-	-	-	-	-	-	-	6,755	6,755
Others	28	-	-	(361)	151	(17)	(1,167)	-	(1,366)
Balance on December 31, 2023	93,191	1,599,427	1,226,447	2,648,651	2,352	10,432	1,068,315	70,411	6,719,226
Additions	669	266	1,611	7,689	661	337	36,157	926	48,316
Write-offs	(49)	-	-	(863)	-	(21)	(6,801)	-	(7,734)
Transfer	85	-	45,811	245,189	-	32	(291,117)	-	-
Gain (loss) on conversion of balances	364	-	83,229	26,994	90	416	54,509	269	165,871
Capitalized financial charges, net (b)	-	-	-	-	-	-	81,531	-	81,531
Remeasurements	-	-	-	(7,406)	-	-	-	1,831	(5,575)
Balance on June 30, 2024	94,260	1,599,693	1,357,098	2,920,254	3,103	11,196	942,594	73,437	7,001,635
Depreciation									
Balance on January 1, 2023	-	(313,585)	(130,056)	(507,597)	(1,690)	(5,661)	-	(23,560)	(982,149)
Additions	-	(34,217)	(28,648)	(76,425)	(169)	(561)	-	(6,513)	(146,533)
Write-offs	-	-	10	42	205	56	-	-	313
Gain (loss) on conversion of balances	-	-	(155)	(574)	(31)	(269)	-	(112)	(1,141)
Others	-	-	(1)	15	-	1	-	(189)	(174)
Balance on December 31, 2023	-	(347,802)	(158,850)	(584,539)	(1,685)	(6,434)	-	(30,374)	(1,129,684)
Additions	-	(17,108)	(14,392)	(47,968)	(183)	(314)	-	(3,421)	(83,386)
Write-offs	-	-	-	368	-	15	-	-	383
Transfer	-	-	-	(1)	-	(1)	-	2	-
Gain (loss) on conversion of balances	-	-	(5,828)	(3,552)	103	(453)	-	94	(9,636)
Balance on June 30, 2024	-	(364,910)	(179,070)	(635,692)	(1,765)	(7,187)	-	(33,699)	(1,222,323)
Total Property, plant and equipment as of December 31, 2023	93,191	1,251,625	1,067,597	2,064,112	667	3,998	1,068,315	40,037	5,589,542
Total Property, plant and equipment as of June 30, 2024	94,260	1,234,783	1,178,028	2,284,562	1,338	4,009	942,594	39,738	5,779,312

## Notes to the interim financial information

- a) The balance of construction in progress refers to expenses incurred for the construction of transmission lines, wind and solar plants, mainly of the subsidiaries TCE and EAPs.
- b) Capitalization of charges  
Subsidiaries under construction capitalize at construction cost of property, plant and equipment in progress, borrowing costs, less any financial income arising from the temporary investment of such borrowings. The interest rate adopted to determine the loan costs subject to capitalization represents the effective rate of loans, financing and debentures of such subsidiaries in pre-operating stage, as described in notes 17 and 18.
- c) The Company evaluated the recovery of the book value of the fixed assets, on December 31, 2023, not having been identified information through internal or external sources that would result in risks of recovery of these assets.
- d) Collaterals or guarantees  
The Company and its subsidiaries have not pledged any PP&E items as collateral or guarantee, with the exception of the assets of subsidiary La Virgen which provided them as collateral for its loan agreement, in the amount of R\$1.061.066 (R\$963,536 as at December 31, 2023)

## Notes to the interim financial information

### 13. Intangible assets

Intangible assets are demonstrated as follows:

	Company			Consolidated						
	Others intangibles	Projects in progress (c)	Total	Easement	Use of public asset	Exploration rights (a)	Right to extend the grant (b)	Others intangibles	Projects in progress (c)	Total
Annual average amortization rate	20.00%	-	-	-	2.74%	3.31%	3.80%	8.04%	-	-
Historical cost										
Balance on January 1, 2023	1,274	43,891	45,165	-	17,225	88,072	83,544	86,310	44,976	320,127
Additions	-	6,003	6,003	-	-	-	-	8,553	9,045	17,598
Write-offs	-	(10,226)	(10,226)	-	-	-	-	-	(10,227)	(10,227)
Transfer	-	-	-	85,974	-	-	-	(85,813)	-	161
Reclassifications	-	(11,122)	(11,122)	-	-	-	-	-	(11,186)	(11,186)
Gain (loss) on conversion of balances	-	-	-	-	-	-	-	9,915	4	9,919
Balance on December 31, 2023	1,274	28,546	29,820	85,974	17,225	88,072	83,544	18,965	32,612	326,392
Additions	-	9,168	9,168	2,105	-	-	-	1,772	18,831	22,708
Write-offs	-	-	-	-	-	-	-	(753)	(159)	(912)
Transfer	-	-	-	485	-	-	-	1,681	(2,166)	-
Gain (loss) on conversion of balances	-	-	-	5,100	-	-	-	326	-	5,426
Balance on June 30, 2024	1,274	37,714	38,988	93,664	17,225	88,072	83,544	21,991	49,118	353,614
Amortization										
Balance on January 1, 2023	(872)	-	(872)	-	(5,868)	(26,883)	(5,154)	(12,529)	-	(50,434)
Additions	(99)	-	(99)	-	(466)	(2,972)	(3,774)	(569)	-	(7,781)
Gain (loss) on conversion of balances	-	-	-	-	-	-	(6)	(160)	-	(166)
Balance on December 31, 2023	(971)	-	(971)	-	(6,334)	(29,855)	(8,934)	(13,258)	-	(58,381)
Additions	(50)	-	(50)	-	(234)	(1,444)	(1,571)	(748)	-	(3,997)
Write-offs	-	-	-	-	-	-	-	743	-	743
Gain (loss) on conversion of balances	-	-	-	-	-	-	(3)	(63)	-	(66)
Balance on June 30, 2024	(1,021)	-	(1,021)	-	(6,568)	(31,299)	(10,508)	(13,326)	-	(61,701)
Total Intangible Assets as of December 31, 2023	303	28,546	28,849	85,974	10,891	58,217	74,610	5,707	32,612	268,011
Total Intangible Assets as of June 30, 2024	253	37,714	37,967	93,664	10,657	56,773	73,036	8,665	49,118	291,913

The amount of R\$11,122 refers to: (i) transfer of land to the Investment Property heading in the amount of R\$2,144, and (ii) transfer of expenses with the initial development of the Agreste Potiguar I to VII wind projects (EAPs I to VII) for other current assets, in the amount of R\$8,978, given that such expenses will be reimbursed by these subsidiaries.

## Notes to the interim financial information

### a) Exploration rights

The exploration rights generated in the acquisition of shares are amortized on a straight-line basis over the service concession arrangement period. The amounts recorded by the Company derived from investments performed in the following projects:

	Annual average amortization rate	Concession period		Consolidated	
		Start	End	6/30/2024	12/31/2023
<b><u>Cost</u></b>					
Queluz	2.22%	4/6/2004	8/10/2048	2,665	2,665
Lavrinhas	2.22%	4/6/2004	9/1/2048	5,245	5,245
ETB	3.29%	9/29/2016	9/29/2046	28,400	28,400
La Virgen (iv)	-	-	-	6,164	6,164
EDV I (ii)	2.82%	7/17/2012	7/17/2047	3,006	3,006
EDV II (ii)	2.82%	7/16/2012	7/16/2047	1,847	1,847
EDV III (ii)	2.82%	7/19/2012	7/19/2047	2,714	2,714
EDV IV (ii)	2.82%	7/24/2012	7/24/2047	3,933	3,933
EDV X (ii)	2.82%	7/19/2012	7/19/2047	2,420	2,420
STC (i)	3.29%	4/27/2006	4/27/2036	8,942	8,942
Lumitrans (i)	3.29%	2/18/2004	2/18/2034	9,766	9,766
Transleste (i)	3.29%	2/18/2004	2/18/2034	3,814	3,814
Transudeste (i)	3.29%	3/4/2005	3/4/2035	2,767	2,767
Transirapé (i)	3.29%	3/15/2005	3/15/2035	4,391	4,391
EDTE (iii)	3.29%	12/1/2016	12/1/2046	1,752	1,752
Other	-	-	-	246	246
				<b>88,072</b>	<b>88,072</b>
<b><u>Amortization</u></b>					
Queluz				(1,821)	(1,795)
Lavrinhas				(2,312)	(2,263)
ETB				(6,293)	(5,796)
EDV I (ii)				(792)	(744)
EDV II (ii)				(483)	(453)
EDV III (ii)				(737)	(694)
EDV IV (ii)				(1,033)	(970)
EDV X (ii)				(635)	(597)
STC (i)				(4,881)	(4,726)
Lumitrans (i)				(6,304)	(6,104)
Transleste (i)				(2,001)	(1,907)
Transudeste (i)				(1,438)	(1,371)
Transirapé (i)				(2,187)	(2,084)
EDTE (iii)				(382)	(351)
				<b>(31,299)</b>	<b>(29,855)</b>
<b>Total net</b>				<b>56,773</b>	<b>58,217</b>

(i) Exploration right generated by the acquisition of shares by the subsidiary EATE. (ii) Exploration right generated by the acquisition of shares by the subsidiary Windepar. (iii) Exploration right generated by the acquisition of shares of EDTE by the subsidiary ENTE. (iv) Subsidiary La Virgen has an indefinite concession period, so the exploration right generated in the acquisition of control has an indefinite useful life.



b) Right to extend the grants

Refers to the right to extend the grant obtained by the subsidiaries Queluz, Lavrinhas, Verde 8, Foz do Rio Claro, Ferreira Gomes and Ijuí in November 2021, as a result of the renegotiation of the hydrological risk assumed by these generators, during the period from 1st from June 2015 to February 7, 2018. The amounts recorded are being amortized monthly and the useful life of this intangible asset is the new remaining term of the concession or authorization of these subsidiaries.

c) Project under development

To develop an energy transmission or generation project, the Company incurs costs in contracting services, rentals, licenses, travel, among other expenses inherent to the process, and these expenses are incurred only after the project passes the economic viability analysis. Then, after a series of regulatory rites, the authorization/permission/concession is issued by the regulatory bodies allowing the installation of the projects, and the costs incurred are transferred to the respective Special Purpose Companies – SPE's. Expenses incurred on a project that may be discontinued are reversed from this account to the Company's results. These reversals are based on quarterly assessments carried out by Management.

d) Collaterals or guarantees

The Company and subsidiaries have not pledged any intangible asset items as collateral or guarantee.

e) Impairment of intangible assets

The Company did not identify indications through internal and external sources that could affect the assessment of the recovery of the book value of intangible assets carried out on December 31, 2023.

14. Trade payables

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Transmission use charges	-	-	3,884	3,138
Electric energy supply	1,223	2,162	6,384	9,256
Materials and services	2,471	3,021	149,095	152,650
Electric energy supply - Related parties (note 28)	9,737	7,935	-	-
Foreign currency suppliers	-	-	26,458	26,576
<b>Total</b>	<b>13,431</b>	<b>13,118</b>	<b>185,821</b>	<b>191,620</b>

The balance of transmission service use charges, materials and services and electric energy supply, has an average of three months to be paid, on June 30, 2024 and December 31, 2023.

**15. Regulatory charges, Other taxes payable and Other taxes to be offset**

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
<b>Regulatory charges</b>				
ANEEL Inspection Fee - TFSEE	-	-	6,991	6,437
Quota for Global Reversal Reserve - RGR	-	-	9,222	10,630
Financial Compensation for the Use of Water Resources - CFURH	-	-	2,613	860
Research and Development - R&D	-	-	40,797	35,571
National Fund for Scientific and Technological Development - FNDCT	-	-	1,379	1,394
Ministry of Mines and Energy - MME	-	-	745	759
<b>Total Regulatory charges</b>	<b>-</b>	<b>-</b>	<b>61,747</b>	<b>55,651</b>
Current	-	-	41,515	39,010
Non-current	-	-	20,232	16,641
<b>Other taxes payable</b>				
Income Tax Withheld at Source - IRRF	27	32	771	621
Social Integration Program - PIS	31	1,822	13,679	15,001
Contribution for Social Security Financing - COFINS	246	6,749	60,848	66,254
National Institute of Social Security - INSS	89	78	1,938	1,922
Tax on Circulation of Goods and Services - ICMS	8	8	3,256	3,638
Service Tax - ISS	1,709	8,776	2,355	9,712
Withholdings - Law 10.833 PIS, COFINS and CSLL	58	108	779	581
Outros	-	-	429	596
<b>Total Other taxes payable</b>	<b>2,168</b>	<b>17,573</b>	<b>84,055</b>	<b>98,325</b>
<b>Other taxes to be offset</b>				
Social Integration Program - PIS	-	-	318	693
Contribution for Social Security Financing - COFINS	-	-	1,952	4,661
National Institute of Social Security - INSS	-	-	557	522
Tax on Circulation of Goods and Services - ICMS	-	-	83	83
Service Tax - ISS	-	-	432	432
Withholdings - Law 10.833 PIS, COFINS and CSLL	-	-	1,026	1,973
General Sales Tax - IGV	-	-	2,173	7,996
Value Added Tax - VAT	-	-	60,140	55,500
Others	-	-	914	708
<b>Total Other taxes to be offset</b>	<b>-</b>	<b>-</b>	<b>67,595</b>	<b>72,568</b>
Current	-	-	64,762	66,591
Non-current	-	-	2,833	5,977

**16. Deferred social contributions and regulatory charges**

Deferred social contributions and regulatory charges refer to the temporary differences of infrastructure revenues and concession asset compensation on contract asset registered on the accrual basis.

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Deferred RGR and TFSEE	-	-	215,266	216,877
Deferred PIS and COFINS	-	-	1,498,971	1,454,689
	<b>-</b>	<b>-</b>	<b>1,714,237</b>	<b>1,671,566</b>
Current	-	-	179,850	172,507
Non-current	-	-	1,534,387	1,499,059

## Notes to the interim financial information

### 17. Loans and financing

The Company has not entered into loan and financing agreements. The main characteristics and the balance of the subsidiaries' loans and financing are demonstrated as follows:

Financing agents	Companies	Contractual conditions of loans and financing							Consolidated				
		Contracting date	Maturity	(Currency) Principal	Debt covenants	Financial charges p.a.		Amortization frequency (Principal/Charges)	6/30/2024				12/31/2023
						Index	Interest (%)		Unamortized costs	Charges	Principal	Total	Total
Domestic currency													
Operating													
BNDES - A - nº 11.2.1030.1	ETEM	Dec-11	Apr-26	44,700	DSCR >= 1.20	TJLP	2.44	Monthly	-	-	-	-	7,923
BNDES - B - nº 11.2.1030.1	ETEM	Dec-11	Apr-26	2,100	DSCR >= 1.20	TJLP	2.04	Monthly	-	-	-	-	388
BNDES - A - nº 12.2.1390.1	FGE	Dec-12	Apr-31	198,420	DSCR >= 1.20 e ICP >= 20%	TJLP	2.34	Monthly	(2,132)	326	112,557	110,751	119,125
BNDES - B - nº 12.2.1390.1	FGE	Dec-12	Apr-31	78,540	DSCR >= 1.20 e ICP >= 20%	TJLP	2.34	Monthly	-	129	44,549	44,678	47,842
BNDES - C - nº 12.2.1390.1	FGE	Dec-12	Apr-31	9,500	DSCR >= 1.20 e ICP >= 20%	TJLP	2.34	Monthly	-	15	5,026	5,041	5,397
BNDES - E - nº 12.2.1390.1	FGE	Dec-12	Apr-31	2,300	DSCR >= 1.20 e ICP >= 20%	TJLP	-	Monthly	-	3	1,414	1,417	1,517
BNDES - nº 08.2.0071.1	Ijuí	Apr-08	Sep-27	168,200	DSCR >= 1.20 e ICP >= 25%	TJLP	3.17	Monthly	-	156	49,201	49,357	56,828
BNDES - nº 08.2.0976.1	Lavrinhas	Mar-09	Apr-25	111,185	DSCR >= 1.20 e ICP >= 25%	TJLP	1.93	Monthly	-	23	8,112	8,135	12,987
BNDES - nº 10.2.0477.1	Lavrinhas	Aug-10	Apr-25	16,875	DSCR >= 1.20 e ICP >= 25%	TJLP	2.22	Monthly	-	3	1,102	1,105	1,763
BNDES - nº 08.2.0975.1	Queluz	Mar-09	Jan-25	114,647	DSCR >= 1.20 e ICP >= 25%	TJLP	1.93	Monthly	-	16	5,767	5,783	10,715
BNDES - nº 10.2.0478.1	Queluz	Aug-10	Jan-25	27,716	DSCR >= 1.20 e ICP >= 25%	TJLP	2.22	Monthly	-	4	1,263	1,267	2,346
BNDES - nº 15.2.0778.1	EDV I	Mar-16	Oct-32	57,990	DSCR >= 1.30	TJLP	2.18	Monthly	(44)	140	42,778	42,874	44,530
BNDES - nº 19.2.0598.1	EDV I	Dec-19	Oct-32	11,145	DSCR >= 1.30	IPCA	3.70	Monthly	-	20	13,367	13,387	13,812
BNDES - nº 15.2.0778.1	EDV II	Mar-16	Oct-32	32,220	DSCR >= 1.30	TJLP	2.18	Monthly	(28)	79	24,147	24,198	25,133
BNDES - nº 19.2.0598.1	EDV II	Dec-19	Oct-32	4,850	DSCR >= 1.30	IPCA	3.70	Monthly	-	11	7,631	7,642	7,885
BNDES - nº 15.2.0778.1	EDV III	Mar-16	Oct-32	49,007	DSCR >= 1.30	TJLP	2.18	Monthly	(33)	121	36,910	36,998	38,426
BNDES - nº 19.2.0598.1	EDV III	Dec-19	Oct-32	9,067	DSCR >= 1.30	IPCA	3.70	Monthly	-	14	9,450	9,464	9,767
BNDES - nº 15.2.0778.1	EDV IV	Mar-16	Oct-32	81,041	DSCR >= 1.30	TJLP	2.18	Monthly	(38)	187	56,628	56,777	58,971
BNDES - nº 19.2.0598.1	EDV IV	Dec-19	Oct-32	7,857	DSCR >= 1.30	IPCA	3.70	Monthly	-	14	10,461	10,475	10,810
BNDES - nº 15.2.0778.1	EDV X	Mar-16	Oct-32	41,042	DSCR >= 1.30	TJLP	2.18	Monthly	(37)	103	30,949	31,015	32,212
BNDES - nº 19.2.0598.1	EDV X	Dec-19	Oct-32	11,206	DSCR >= 1.30	IPCA	3.70	Monthly	-	15	11,723	11,738	12,113
BDMG (FINAME PSI) - nº 177906	Transirapé	Dec-13	Jan-24	19,761	-	-	3.50	Monthly	-	-	-	-	199
BDMG (FINEM) - nº 193.292	Transirapé	Oct-14	Oct-29	5,893	-	TJLP	3.50	Monthly	-	144	2,245	2,389	2,608
BDMG - nº 215.411/16	Transirapé	Apr-16	Apr-26	4,000	-	TJLP	6.50	Monthly	-	79	994	1,073	1,363
BDMG - nº 127.315	Transleste	Mar-05	Mar-25	47,029	-	-	9.50	Monthly	-	39	477	516	883
BNB - nº 05974828-A	Transleste	Mar-05	Mar-25	15,000	-	-	9.50	Monthly	-	8	1,641	1,649	2,886
Santander - CCB	ETEP	Jul-20	Jul-25	90,000	-	CDI	2.90	Monthly	(54)	444	45,918	46,308	69,455
Santander - CCB	ECTE	Jul-20	Jul-25	80,000	-	CDI	2.90	Monthly	(107)	558	57,718	58,169	60,144
Santander - CCB	ENTE	Jul-20	Jul-25	100,000	-	CDI	2.90	Monthly	(60)	493	51,020	51,453	77,173
Itau Corpbanca Colombia	Risaralda	May-18	May-25	(COP) 120,000,000	-	IBR(**)	4.43	Quartely	(421)	1,394	104,220	105,193	97,914
Itau Corpbanca Colombia	Risaralda	Oct-21	Oct-24	(COP) 124,790	-	IBR(**)	4.44	Monthly	-	-	36	36	60
BNB - nº 35.2023.9396.30266	EAP I	Dec-23	Oct-47	84,139	-	IPCA	4.55	Monthly	(1,120)	225	71,288	70,393	71,347
BNB - nº 35.2023.9396.30267	EAP II	Dec-23	Oct-47	97,528	-	IPCA	4.55	Monthly	(1,456)	314	97,288	96,146	97,206

## Notes to the interim financial information

Financing agents	Companies	Contractual conditions of loans and financing							Consolidated				
		Contracting date	Maturity	(Currency) Principal	Debt covenants	Financial charges p.a.		Amortization frequency (Principal/Charges)	6/30/2024				12/31/2023
						Index	Interest (%)		Unamortized costs	Charges	Principal	Total	Total
Domestic currency													
Pre-operating													
Banco BTG Pactual Colombia	Alupar Colombia	Oct-23	Oct-24	(COP) 19,215,000	-	IBR(**)	4.82	Bullet/Monthly	-	784	25,787	26,571	24,845
Itau Corpbanca Colombia - Leasing	TCE	Apr-22	Apr-24	(COP) 134.970	-	IBR(**)	5.07	Monthly	-	-	-	-	46
Itau Corpbanca Colombia - Leasing	TCE	Apr-22	Apr-24	(COP) 89.980	-	IBR(**)	5.07	Monthly	-	-	-	-	30
Subtotal - Domestic currency									(5,530)	5,861	931,667	931,998	1,026,649
Current									(1,674)	5,861	369,318	373,505	246,666
Non-current									(3,856)	-	562,349	558,493	779,983
Foreign currency													
Operating													
Itau Coprbanca New York Branch	Alupar Perú	Nov-23	Nov-26	(USD) 7,500	Net debt/EBITDA <= 3.75	SOFR 3M	2.80	Annual / Semiannual	-	-	41,838	41,838	37,098
Santander Brasil	Alupar Perú	Dec-21	Dec-24	(USD) 35,000		-	3.66	Annual	-	-	198,589	198,589	178,855
BTG Chile	La Virgen	Sep-22	Sep-29	(USD) 55,000	DSCR >= 1.10	SOFR 3M	3.45	Quartely	-	-	294,826	294,826	262,125
BTG Caiman	La Virgen	Sep-22	Sep-29	(USD) 35,000	DSCR >= 1.10	SOFR 3M	3.45	Quartely	-	-	187,614	187,614	166,808
Banco Citibank	EAP I	Dec-23	Feb-24	(USD) 3,581	-	-	2.52	Bullet/ Semiannual	-	-	-	-	17,365
Banco Citibank (Derivative SWAP) (a)	EAP I	Dec-23	Feb-24	Nocional 17,463	-	CDI	1.13	Single installment	-	-	-	-	140
Banco Citibank	EAP II	Dec-23	Feb-24	(USD) 9,354	-	-	2.52	Bullet/ Semiannual	-	-	-	-	45,359
Banco Citibank (Derivative SWAP) (a)	EAP II	Dec-23	Feb-24	Nocional 45,614	-	CDI	1.13	Single installment	-	-	-	-	365
Pre-operating													
Santanter Luxemburgo	Alupar Colombia	Nov-20	Nov-23	(USD) 11,000		SOFR 3M	2.85	Annual	-	3,106	61,233	64,339	53,072
Santanter Luxemburgo	Alupar Colombia	Jan-21	Nov-23	(USD) 7,000		SOFR 3M	2.85	Annual	-	1,976	38,967	40,943	33,773
MUFG BANK	TCE	Jul-22	Jul-27	(USD) 128,190	Debt:PL <= 85:15 DSCR >= 1.15	SOFR 6M	2.65	Gradual/Semiannual	(39,747)	23,196	690,268	673,717	518,169
Subtotal - Foreign currency									(39,747)	28,278	1,513,335	1,501,866	1,313,129
Current									(12,823)	28,278	370,506	385,961	225,604
Non-current									(26,924)	-	1,142,829	1,115,905	1,087,525
Total									(45,277)	34,139	2,445,002	2,433,864	2,339,778
Current									(14,497)	34,139	739,824	759,466	472,270
Non-current									(30,780)	-	1,705,178	1,674,398	1,867,508

(\*) The Libor rate is a reference interest rate adopted by several banks operating in the London market. (\*\*) Reference Bank Indicator (IBR) used by Colombia. The IBR rate is calculated on a monthly basis. (a) SWAP contract to hedge the loan's exchange rate variation, which consists of fixing the US dollar quotation in exchange for an interest rate.

## Notes to the interim financial information

All funds raised by subsidiaries with the National Bank for Economic and Social Development (BNDES) are collateralized by the pledge of the shares held by the Company. Funds obtained from loans and financing were used for the purpose provided for in the agreements, i.e., the contractual use limits were observed.

The Management of the Company and its subsidiaries monitors the financial ratios established in the agreements. Non-compliance with the financing agreement terms not resolved or waived could result in accelerated maturity of the related debt and of other financing agreements, in addition to interest and fines.

As at June 30, 2024, certain subsidiaries' loans and financing have guarantees deposited in reserve accounts, in the amount of R\$157.159 (R\$155,384 as at December 31, 2023), as described in note 7.

Variation in loans and financing	Consolidated					
	Domestic currency		Foreign currency		Total	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023	6/30/2024	12/31/2023
<b>Opening balance</b>	<b>1,026,649</b>	<b>1,005,900</b>	<b>1,313,129</b>	<b>1,513,718</b>	<b>2,339,778</b>	<b>2,519,618</b>
Debts (unamortized cost)	(2,437)	190,541	59,443	157,837	57,006	348,378
Interest	51,938	110,620	62,113	143,794	114,051	254,414
Foreign exchange variation	-	-	82,252	(153,887)	82,252	(153,887)
Gain (loss) on conversion	9,014	17,840	101,199	37,119	110,213	54,959
Amortization of principal	(104,119)	(195,515)	(74,946)	(255,356)	(179,065)	(450,871)
Interest paid	(49,047)	(102,737)	(41,324)	(130,096)	(90,371)	(232,833)
<b>Closing balance</b>	<b>931,998</b>	<b>1,026,649</b>	<b>1,501,866</b>	<b>1,313,129</b>	<b>2,433,864</b>	<b>2,339,778</b>

The maturities loans and financing, by currency and index, as follows:

Maturities by currency and index	6/30/2024							
	Consolidated							
	R\$							
	2024	2025	2026	2027	2028	2029	After 2029	Total
<b>Currency</b>								
US dollar	369,331	79,595	121,880	631,437	41,489	25,381	272,500	1,541,613
Colombian peso	32,994	99,227	-	-	-	-	-	132,221
Brazilian real	106,209	170,174	68,409	66,213	55,506	57,651	281,145	805,307
(-) Unamortized costs	(7,930)	(13,375)	(13,625)	(7,372)	(352)	(352)	(2,271)	(45,277)
	<b>500,604</b>	<b>335,621</b>	<b>176,664</b>	<b>690,278</b>	<b>96,643</b>	<b>82,680</b>	<b>551,374</b>	<b>2,433,864</b>
<b>Index</b>								
CDI	58,158	97,993	-	-	-	-	-	156,151
TJLP	40,802	62,506	58,658	56,349	46,734	48,560	111,561	425,170
Fixed rate (brazilian real)	1,652	272	241	-	-	-	-	2,165
IPCA	5,597	9,403	9,510	9,864	8,772	9,091	169,584	221,821
Fixed rate (US dollar)	304,140	-	41,569	-	-	-	-	345,709
IBR	32,994	99,227	-	-	-	-	-	132,221
SOFR	65,191	79,595	80,311	631,437	41,489	25,381	272,500	1,195,904
(-) Unamortized costs	(7,930)	(13,375)	(13,625)	(7,372)	(352)	(352)	(2,271)	(45,277)
	<b>500,604</b>	<b>335,621</b>	<b>176,664</b>	<b>690,278</b>	<b>96,643</b>	<b>82,680</b>	<b>551,374</b>	<b>2,433,864</b>

## Notes to the interim financial information

### 18. Debentures

The main characteristics and balance of debentures are demonstrated as follows:

Financing agents	Companies	Consolidated								Company and Consolidated				
		Contractual conditions of debentures								6/30/2024				12/31/2023
		Contracting date	Maturity	Principal	Debt covenants	Effective rate p.a.		Amortization		Unamortized costs	Charges	Principal	Total	Total
Index	Interest (%)					Principal	Charges							
Company														
7th Issuance	Alupar	Dec-19	Oct-25	648,500	Net debt/EBITDA <= 4.5	CDI	1.40	Bullet	Semiannual	(431)	15,379	648,500	663,448	665,030
Total Company										(431)	15,379	648,500	663,448	665,030
Current										(365)	15,379	324,250	339,264	341,015
Non-current										(66)	-	324,250	324,184	324,015
Consolidated - Operating														
1st Issuance	Windepar	Dec-16	Dec-28	67,500	DSCR >= 1.20	IPCA	7.63	Semiannual	Semiannual	(2,348)	199	68,072	65,923	69,123
8th Issuance	EATE	Jul-19	Jul-24	270,000	Net debt <= R\$ 1.9 bi	CDI	108.60	Bullet	Semiannual	(15)	13,721	270,000	283,706	286,234
5th Issuance	ECTE	Jul-19	Jul-24	50,000	Net debt <= R\$ 338 mi	CDI	108.60	Bullet	Semiannual	(5)	2,541	50,000	52,536	52,992
4th Issuance	ENTE	Jul-19	Jul-24	50,000	Net debt <= R\$ 840 mi	CDI	108.60	Bullet	Semiannual	(5)	2,541	50,000	52,536	52,991
3rd Issuance	Ferreira Gomes	Jun-14	Dec-27	210,900	DSCR >= 1.15 e ICP >= 20%	IPCA	6.47	Semiannual	Semiannual	(4,623)	553	222,070	218,000	245,408
2nd Issuance - II	ETAP	Sep-18	Sep-25	114,700	Net debt/EBITDA <= 3.50 Net debt/EBITDA >= 2.5	IPCA	6.17	Annual	Semiannual	(592)	4,476	155,488	159,372	154,836
2nd Issuance	Verde 08	Jul-18	Jul-25	140,000	Net debt/EBITDA <= 3.50 Net debt/EBITDA >= 2.5	IPCA	5.96	Bullet	Semiannual	(509)	5,468	192,410	197,369	191,475
2nd Issuance - II	ETC	Sep-18	Sep-25	85,300	Net debt/EBITDA <= 3.50 Net debt/EBITDA >= 2.5	IPCA	6.17	Annual	Semiannual	(436)	8,305	110,658	118,527	115,154
2nd Issuance	EDTE	Dec-18	Dec-28	315,000	Net debt/EBITDA <= 3.50	IPCA	5.29	Semiannual	Semiannual	(4,409)	105,413	289,801	390,805	402,623
1st Issuance	ETB	Dec-18	Feb-29	715,000	Net debt/EBITDA <= 3.50	IPCA	5.34	Semiannual	Semiannual	(9,664)	265,980	686,400	942,716	953,338
1st Issuance	AETE	Sep-20	Sep-26	130,000	DSCR >= 1.10	CDI	2.70	Semiannual	Semiannual	(462)	3,520	89,960	93,018	99,732
9th Issuance	EATE	Apr-21	Apr-26	200,000	Net debt <= R\$ 1.9 bi	CDI	1.90	Semiannual	Semiannual	(199)	5,440	100,000	105,241	205,779
6th Issuance	ECTE	Apr-21	Apr-26	50,000	Net debt <= R\$ 338 mi	CDI	100.00	Bullet	Semiannual	(73)	1,360	50,000	51,287	51,414
4th Issuance	ETEP	Apr-21	Apr-26	50,000	Net debt <= R\$ 285 mi	CDI	100.00	Bullet	Semiannual	(73)	1,360	50,000	51,287	51,414
3rd Issuance	Transirapé	Apr-21	Apr-26	50,000	Net debt <= R\$ 164 mi	CDI	1.90	Semiannual	Semiannual	(70)	1,360	50,000	51,290	51,416
2nd Issuance	EBTE	Apr-21	Apr-26	50,000	Net debt <= R\$ 225 mi	CDI	1.90	Semiannual	Semiannual	(73)	1,360	50,000	51,287	51,414
1st Issuance	Foz	Oct-21	Sep-28	600,000	Net debt/EBITDA <= 4.5	CDI	1.70	Bullet	Semiannual	(334)	20,434	600,000	620,100	622,573
1st Issuance	TCC	Sep-18	Sep-28	680,000	Net debt/EBITDA <= 3.50	IPCA	6.53	Semiannual	Semiannual	(10,528)	235,708	605,200	830,380	852,540
1st Issuance	TPE	Sep-18	Sep-28	1,070,000	Net debt/EBITDA <= 3.50	IPCA	6.53	Semiannual	Semiannual	(16,529)	370,895	952,300	1,306,666	1,341,539
1st Issuance	TSM	Dec-19	Dec-44	530,000	Net debt/EBITDA <= 4.5 DSCR >= 1.20	IPCA	4.50	Semiannual	Semiannual	(27,854)	95,301	664,609	732,056	711,160

## Notes to the interim financial information

Financing agents	Companies	Consolidated								Company and Consolidated				
		Contractual conditions of debentures								6/30/2024				12/31/2023
		Contracting date	Maturity	Principal	Debt covenants	Effective rate p.a.		Amortization		Unamortized costs	Charges	Principal	Total	Total
Index	Interest (%)					Principal	Charges							
Consolidated - Operating														
1st Issuance	ESTE	Dec-19	Dec-44	415,000	Net debt/EBITDA <= 4.5	IPCA	4.50	Semiannual	Semiannual	(20,645)	3,287	604,976	587,618	570,812
10th Issuance	EATE	May-22	May-27	110,000	Net debt <= R\$ 1.9 bi	CDI	1.80	Bullet	Semiannual	(378)	1,957	210,000	211,579	111,699
3th Issuance	EBTE	May-22	May-27	45,000	Net debt <= R\$ 225 mi	CDI	1.80	Bullet	Semiannual	(190)	801	45,000	45,611	45,653
5th Issuance	ETEP	May-22	May-27	35,000	Net debt <= R\$ 285 mi	CDI	1.80	Bullet	Semiannual	(161)	623	35,000	35,462	35,492
7th Issuance	ECTE	May-22	May-27	60,000	Net debt <= R\$ 338 mi	CDI	1.80	Bullet	Semiannual	(234)	1,068	60,000	60,834	60,894
5th Issuance	ENTE	May-22	May-27	30,000	Net debt <= R\$ 840 mi	CDI	1.80	Bullet	Semiannual	(147)	534	30,000	30,387	30,412
1st Issuance	TME	May-22	May-27	240,000	Net debt/EBITDA <= 4.5	CDI	1.70	Bullet	Semiannual	(536)	3,220	240,000	242,684	242,989
11th Issuance	EATE	Dec-23	Dec-28	310,000	Net debt <= R\$ 1.9 bi	CDI	1.65	Bullet	Semiannual	(1,049)	19,319	310,000	328,270	309,297
6th Issuance	ENTE	Dec-23	Dec-28	50,000	Net debt <= R\$ 840 mi	CDI	1.65	Bullet	Semiannual	(232)	3,116	50,000	52,884	49,816
1st Issuance	Pitombeira	Sep-22	Sep-24	200,000	-	CDI	1.28	Bullet	Single installment	(46)	51,519	200,000	251,473	237,363
1st Issuance	EAP I	Jan-24	Dec-39	25,000	Net debt/EBITDA <= 4.5	IPCA	6.40	Semiannual	Annual	(1,055)	57	25,599	24,601	-
1st Issuance	EAP II	Jan-24	Dec-38	55,000	Net debt/EBITDA <= 4.5	IPCA	6.40	Semiannual	Annual	(2,060)	125	56,319	54,384	-
2nd Issuance	AETE	Jun-24	Jun-30	116,000	DSCR >= 1.05	CDI	1.00	Semiannual	Semiannual	(311)	251	116,000	115,940	-
3rd Issuance	ETAP	Jun-24	Jun-30	170,000	DSCR >= 1.05	CDI	1.00	Semiannual	Semiannual	(445)	147	170,000	169,702	-
3rd Issuance	ETC	Jun-24	Jun-30	110,000	DSCR >= 1.05	CDI	1.00	Semiannual	Semiannual	(296)	95	110,000	109,799	-
1st Issuance	ETEM	Jun-24	Jun-30	30,000	DSCR >= 1.05	CDI	1.00	Semiannual	Semiannual	(97)	26	30,000	29,929	-
2nd Issuance	ETES	Jun-24	Jun-30	50,000	DSCR >= 1.05	CDI	1.00	Semiannual	Semiannual	(144)	43	50,000	49,899	-
2nd Issuance	ETVG	Jun-24	Jun-30	50,000	DSCR >= 1.05	CDI	1.00	Semiannual	Semiannual	(144)	108	50,000	49,964	-
Pre-operating														
1st Issuance	ELTE	Jun-24	Jun-30	500,000	Net debt/EBITDA <= 4.5	CDI	1.00	Bullet	Semiannual	(796)	11,805	500,000	511,009	512,041
Total Consolidated										(108,198)	1,259,415	8,848,362	9,999,579	9,434,653
Current										(18,620)	428,362	1,672,425	2,082,167	1,663,287
Non-current										(89,578)	831,053	7,175,937	7,917,412	7,771,366



## Notes to the interim financial information

The Management of the Company and its subsidiaries monitors the financial ratios defined in the indentures of debentures.

There are debenture issues whose financial ratios must be calculated quarterly or annually, and non-compliance with such financial ratios implies early maturity of the debt.

Debentures of the Company and its subsidiaries are nonconvertible.

Changes in debentures	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
<b>Opening balance</b>	<b>665,030</b>	<b>666,826</b>	<b>9,434,653</b>	<b>9,116,488</b>
Debts (unamortized cost)	-	-	601,327	358,481
Interest	38,774	91,951	550,246	1,088,591
Amortization of principal	-	-	(179,906)	(301,130)
Interest paid	(40,356)	(93,747)	(406,741)	(827,777)
<b>Closing balance</b>	<b>663,448</b>	<b>665,030</b>	<b>9,999,579</b>	<b>9,434,653</b>

The maturities of debentures, by index, as follows:

Maturities by index	6/30/2024							
	Company							
	2024	2025	2026	2027	2028	2029	After 2029	Total
CDI	339,629	324,250	-	-	-	-	-	663,879
(-) unamortized costs	(365)	(66)	-	-	-	-	-	(431)
	<b>339,264</b>	<b>324,184</b>	-	-	-	-	-	<b>663,448</b>

Maturities by index	6/30/2024							
	Consolidated							
	2024	2025	2026	2027	2028	2029	After 2029	Total
CDI	1,047,280	1,160,538	728,783	711,800	481,798	61,799	186,110	4,378,108
IPCA	448,361	924,796	552,807	568,311	1,588,625	545,798	1,100,971	5,729,669
(-) unamortized costs	(9,534)	(17,368)	(15,182)	(14,553)	(11,071)	(3,145)	(37,345)	(108,198)
	<b>1,486,107</b>	<b>2,067,966</b>	<b>1,266,408</b>	<b>1,265,558</b>	<b>2,059,352</b>	<b>604,452</b>	<b>1,249,736</b>	<b>9,999,579</b>

### 19. Contractual liabilities with clientes

As of June 30, 2024, the amount of R\$363.736 (R\$270,522 as of December 31, 2023) corresponds to anticipated revenue, which was billed and received by the subsidiary Transmissora Colombiana de Energia S.A.S ESP ("TCE"), under construction and located in Colombia, referring to the proportional values of the Expected Annual Income, equivalent to RAP in Brazil, to which TCE became entitled as of December 2021, according to CREG Resolution No. 015 of 2017. Considering that the performance obligation to operate and maintain the energy transmission system has not been met so far, the monthly billed amounts are being recognized as contract liability in non-current liabilities. This recognition represents TCE's obligation to comply with its contractual commitments. The amount of the Liabilities of the contract that is being recorded until the start of commercial operation of TCE scheduled for 2025, after that, will be recognized in the statement of income for the year on a straight-line basis until the remaining term of the contract, whose total duration is 25 years, as of December 1, 2021, as the revenue recognition conditions are met.

## 20. Provisions, Escrow deposits and Contingent Liability

### 20.1. Provisions

	Company					
	12/31/2023	Additions	Adjustment for inflation	Write-offs	Reclassifications	6/30/2024
Provisions for contingences (f)						
<i>Civil and land</i>	1,258	593	-	-	-	1,851
<i>Labor</i>	5,479	685	-	-	-	6,164
	<b>6,737</b>	<b>1,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,015</b>
	Company					
	12/31/2022	Additions	Adjustment for inflation	Write-offs	Reclassifications	12/31/2023
Provisions for contingences (f)						
<i>Civil and land</i>	-	1,258	-	-	-	1,258
<i>Labor</i>	1,877	2,254	1,348	-	-	5,479
	<b>1,877</b>	<b>3,512</b>	<b>1,348</b>	<b>-</b>	<b>-</b>	<b>6,737</b>
	Consolidated					
	12/31/2023	Additions	Adjustment for inflation	Write-offs	Reclassifications	6/30/2024
Provisions for constitution of assets (a)	193,238	9,441	-	(32,739)	-	169,940
Provisions for environmental compensations (b)	23,936	711	3	(10)	-	23,700
Provision for Asset Retirement Obligation (c )	20,479	-	391	(7,415)	-	13,455
Provision of use of public property (d)	27,800	-	1,485	-	-	27,797
Provision for reimbursement (e)	2,472	16,167	581	-	-	19,220
Provisions for contingences (f)						
<i>Taxes</i>	2,026	-	225	-	-	2,251
<i>Civil and land</i>	27,437	1,006	5	(523)	-	27,925
<i>Labor</i>	6,878	1,687	44	(61)	-	8,425
	<b>304,266</b>	<b>29,012</b>	<b>2,734</b>	<b>(40,748)</b>	<b>-</b>	<b>292,713</b>
Current	114,891					94,941
Non-current	189,375					197,772
	Consolidated					
	12/31/2022	Additions	Adjustment for inflation	Write-offs	Reclassifications	12/31/2023
Provisions for constitution of assets (a)	175,889	24,969	-	(46,119)	-	193,238
Provisions for environmental compensations (b)	25,999	6,094	320	(6,310)	-	23,936
Provision for Asset Retirement Obligation (c )	12,130	8,207	142	-	-	20,479
Provision of use of public property (d)	26,834	-	3,826	-	-	27,800
Provision for reimbursement (e)	-	4,024	-	(1,552)	-	2,472
Provisions for contingences (f)						
<i>Taxes</i>	1,790	-	236	-	-	2,026
<i>Civil and land</i>	5,108	1,312	7	-	21,010	27,437
<i>Labor</i>	3,534	3,064	1,363	(476)	-	6,878
	<b>251,284</b>	<b>47,670</b>	<b>5,894</b>	<b>(54,457)</b>	<b>21,010</b>	<b>304,266</b>
Current	94,699					114,891
Non-current	156,585					189,375

- (a) The provisions for assets arising from fixed asset costs, incurred but not billed, relating to the implementation phase, were recognized against construction in progress or contract asset, not subject to financial disbursements yet; they will be disbursed financially according to the schedule of the work and, according to the evolution of these events, these provisions will be replaced by invoices issued by suppliers.
- (b) The Company's subsidiaries invest in programs in such a way as to compensate for the environmental impact that arises from the activities of implementation and construction of power plants and transmission lines, in addition to the social programs aimed at assisting the development of the communities. The recognition of these provisions is made only at the moment of the construction and implementation of the developments and are recorded against fixed assets or infrastructure cost. The realization of these provisions is affected during the implementation of these programs.

- (c) The provisions for demobilization are constituted due to the existence of the clauses in the lease contracts that determine that the subsidiaries EDV I, EDV X, EAP I and EAP II must, at the end of the contract, return the land in the same conditions in which it was received, with the exception of grounded works, such as foundations and water and sewage networks. The provision for demobilization is recorded as a contra entry to fixed assets. The lease contracts have a duration of 35 years, whose expiries coincide with the Authorization terms granted by ANEEL described in explanatory note no. 1. The assumptions for estimating the costs of dismantling the provision for demobilization are based using the technology currently existing, the current prices inflated by the IPCA until the end of the contract, and discounted using the real discount rate of 6% p.a. on average. The provision for demobilization was initially recognized against Fixed Assets and any change in the estimated cash flow for disbursement of the obligation or in the discount rate will be recorded against Fixed Assets, as determined by ICPC 12/IFRIC 1. The adjustment to present value is recognized in profit or loss.
- (d) The UBP (Use of Public Asset) corresponds to the amounts established in the concession agreements as consideration for the right to exploit the hydroelectric facilities and associated transmission systems of the subsidiaries Ferreira Gomes, Foz do Rio Claro and Ijuí, calculated up to the end of the concession agreements, and recognized at present value, whose applied discount rate was 9.9%. The UBP is paid over the concession period from the start of commercial operations, adjusted annually by the IPCA.
- (e) The wind farms of the EDV subsidiaries operate with Reserve Energy Auctions (LER) using the availability modality, where the contracts establish limits for positive or negative energy generation exposures in relation to the fixed auction revenue, including the application of bonuses or penalties according to the deviation ranges. Negative generation deviations are presented as Provision for reimbursement, while positive generation deviations are presented under the Accounts Receivable heading, both of which are offset by Electricity Supply Revenue. The limits for positive and negative exposures of energy generation are divided as follows: (i) the Quadrennial whose range is between 90% and 100% or between 101% and 130%; and (ii) Annual whose range is less than 90% or greater than 130%. The Quadrennial band is accumulated over four years and the energy balance in megawatts, positive or negative, will be settled in 12 installments of the following year, and the Annual band is accumulated during the year and the balance, positive or negative, will be settled in 12 installments for the following year, both at the megawatt/hour prices in force at the time of the cycle calculation. Given this scenario, we have provisions that are being formed and provisions formed, that is, the calculation cycle has been completed.
- (f) Provision for contingences: The Management of the Company and its subsidiaries, based on the legal counsel's opinion and the analysis of pending lawsuits, recognized a provision in an amount considered sufficient to cover the probable losses from the lawsuits in progress. As of June 30, 2024, the Company's and its subsidiaries' lawsuits whose likelihood of loss was probable referred to the following main matters:

#### Tax

The Company's subsidiaries are parties to administrative lawsuits regarding the withholding of ISS on services contracted for the implementation of power plants and transmission towers.

#### Civil

The Company's subsidiaries are subject to legal proceedings, arising from charges for supposed additional services, originating from contracts resulting from the implementation of the projects, aiming to correct the supposed economic-financial imbalance of the signed contracts.

#### Labor

The Company and its subsidiaries are liable for certain lawsuits arising from labor lawsuits for issues of equal pay, overtime, hazard pay, etc. related to former employees.

**20.2. Escrow deposit**

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Tax	-	-	6,949	5,950
Civil	18	5	5,652	5,639
Severance	-	-	975	975
Labor	696	739	2,604	2,669
Regulatory (ANEEL)	-	-	26	28
	<b>714</b>	<b>744</b>	<b>16,206</b>	<b>15,261</b>
Current	-	-	384	384
Non-current	714	744	15,822	14,877

**20.3. Contingent liabilities**

The Company and its subsidiaries are parties to other lawsuits and risks, whose likelihood of unfavorable outcome is assessed as possible by the Company's outside legal counsel due to their grounding legal basis and, therefore, no provision was recorded. There are no court or other decisions on similar lawsuits whose likelihood of loss is assessed as probable or remote that would represent a judicial trend on these issues.

As at June 30, 2024, the Company's and its subsidiaries' lawsuits whose likelihood of loss is possible are demonstrated as follows:

	6/30/2024		12/31/2023	
	Quantity	Value	Quantity	Value
<b><u>Lawsuits</u></b>				
Tax	39	46,360	38	44,612
Environmental, civil and land	55	321,831	53	304,698
Labor	64	6,505	67	4,686
Regulatory	5	773	7	734
	<b>163</b>	<b>375,469</b>	<b>165</b>	<b>354,730</b>

The Company's Management takes into consideration, for a detailed explanation in an explanatory note, the lawsuits whose likelihood of loss is possible and whose value at risk exceeds R\$10,000 for the lawsuits related to the Company and R\$5,000 for the lawsuits related to its subsidiaries and/or are significant for the Company's business, such as public civil actions, regardless of the value at risk.

The main lawsuits whose likelihood of loss is possible are summarized below:

**(i) Tax:**

- Tax Enforcement nº 08094733820178230010 - filed against jointly controlled Transnorte Energia S.A. (TNE), in progress before the 2nd Public Finance Court of Boa Vista, aiming at the collection of the ICMS rate differential for the period from 06/2014 to 11/2014 (Agreement CONFAZ No. 143/2012 and Decree No. 14,982/2013), initially determined in the Infraction Notice No. 492/2015. The value at risk is approximately R\$22,166 (R\$21,417 as at December 31, 2023);
- Administrative Proceeding nº 10480729854201815 – filed against subsidiary Sistema de Transmissão do Nordeste S.A. (STN), in progress before the Federal Revenue Office of the City of Recife, State of Pernambuco. This lawsuit refers to the recognition of income tax and social contribution due to the disallowance of finance expense from the payment of interest related to the debentures issued. The value at risk is approximately R\$19,845 (R\$18,215 as at December 31, 2023);

## Notes to the interim financial information

- Administrative Proceeding No. 15746720203202021 - against the subsidiary Ferreira Gomes Energia S.A., this refers to the collection of a tax assessment notice issued by the Federal Revenue Service of Brazil for the collection of alleged PIS and COFINS debts. The approximate amount at risk is R\$11,299 (R\$10,918 as at December 31, 2023); and
- Administrative Proceeding No. 19515722963201238 – against subsidiary EATE. This refers to the collection of a tax assessment issued by the Federal Revenue of Brazil for the collection of alleged PIS, COFINS, IRPJ and CSLL debts - Omission of Revenues - Period of 2007. The approximate value at risk is R\$6,023 (R\$5,728 on December 31, 2023).

### (ii) Environmental and civil:

- Environmental Notice of Default nº 014689-A – filed by Instituto do Meio Ambiente e Ordenamento Territorial no Estado do Amapá – IMAP, against subsidiary Ferreira Gomes Energia S.A., as such subsidiary would supposedly have caused significant changes in the environment, causing the death of aquatic fauna species in Araguari river. The value at risk is approximately R\$121,318 (R\$111,824 as at December 31, 2023);

The subsidiary Ferreira Gomes signed a Conduct Adjustment Term (TAC 2), in which it suspended the administrative proceeding in progress at IMAP until its full compliance. In the end, after fulfilling the obligations assumed, the procedure will be terminated.

- Execution of Extrajudicial Title No. 00023828020184013100 - this is an Extrajudicial Title Execution Action filed by the Federal Public Ministry against the subsidiary Ferreira Gomes Energia S/A, based on the alleged default of items "c", "f" and "g" of Clause 2.9 of TAC 2. The Company filed an embargo on the execution. The approximate value at risk is R\$167 (R\$154 as at December 31, 2023);
- Execution of Extrajudicial Title No. 00046934420184013100 - this is an Extrajudicial Title Execution Action filed by the Federal Public Ministry against the subsidiary Ferreira Gomes Energia S/A, based on the alleged default of items "c", "f" and "g" of Clause 2.9 of TAC 2 (obligation to do). The approximate value at risk is R\$159.
- Environmental Notice of Default nº 016154 – filed by Instituto do Meio Ambiente e Ordenamento Territorial no Estado do Amapá – IMAP, against subsidiary Ferreira Gomes Energia S.A., as such subsidiary would supposedly have caused significant changes in the environment, causing the death of aquatic fauna species in Araguari river. The value at risk is approximately R\$19,903 (R\$18,345 as at December 31, 2023);
- Environmental Notice of Default nº 016158 - filed against the subsidiary Ferreira Gomes Energia S.A., by the Institute for the Environment and Territorial Planning in the State of Amapá – IMAP, as the company allegedly breached or partially complied with a series of conditions of Operating License nº 317/2014. The approximate amount at risk is R\$8,530 (R\$7,862 as at December 31, 2023);
- Environmental Notice of Default nº 41971 (3200010472008) - filed by the State Secretariat for the Environment of the State of Amapá against the subsidiary Ferreira Gomes Energia S.A., as the company allegedly contributed to the pollution of the Araguari River by discharging effluents outside of the required standards. The approximate amount at risk is R\$7,364 (R\$6,788 as at December 31, 2023);
- Public Civil Action nº 00099563820104013100 – filed by the Federal Public Prosecution Office and the Public Prosecution Office of the State of Amapá against the Company, ANEEL, CEO of IMAP (Instituto de Meio Ambiente e Ordenamento Territorial do Amapá) and SEMA/AP - Secretaria do Estado do Meio Ambiente do Estado do Amapá. The purpose of this action is to prevent environmental damages involving the environmental licensing. The value at risk was not estimated;
- Public Civil Action nº 00103807020164013100 (old nº 00013863320168030006) – filed by the Public Prosecution Office of the State of Amapá, against subsidiary Ferreira Gomes Energia S.A. and others, with the purpose of compelling the defendants to promote the full recovery of all environmental damages caused in the Municipality of Ferreira Gomes/AP by the flood, due to flooding caused by third parties, as well as to adopt the measures to reduce the effects from the event. This action was suspended by virtue of the Preliminary Injunction 00005352820158030006, the purpose of which is the advanced provision of proof, as requested by the Public Prosecution Office. The preliminary injunction was appealed. By virtue of this, the Public Prosecution Office filed the

## Notes to the interim financial information

Criminal Action 00002968220198030006 against FGE and other companies to determine the occurrence of eventual environmental crimes of destruction/damage of permanent preservation forest. Such action is being appealed. The value at risk was not estimated;

- Ordinary Action No. 5013784-97.2020.8.13.0105 - proposed by the landowner, pending before the 1st Civil Court of Governador Valadares. This is an action aimed at the Revocation of a Provisional Imposition Injunction in Possession with Maintenance in Possession, Moral, Environmental Damage and Business Interruption, linked to the Administrative Servitude Institution Action nº 5007124-24.2019.8.13.0105. The approximate value at risk is R\$25,612 (R\$24,959 as at December 31, 2023); and
- Actions JEC – “Blackout 2020” event: these are 2.223 claims for moral damages filed against the Federal Government, the National Electric Energy Agency – ANEEL, the National Electric System Operator – ONS, and several Electric Sector Companies, including the subsidiary Ferreira Gomes Energia S.A., as a result of its alleged involvement in the “blackout” that took place in the State of Amapá in November 2020. The approximate value at risk is R\$84,102 (R\$78,691 as at December 31, 2023).
- Environmental Violation Report No. 9137295-E (02553.000295/2018-21), issued by the Brazilian Institute of the Environment and Renewable Natural Resources – IBAMA, by the jointly-owned subsidiary Transnorte Energia S.A., allegedly having failed to comply with environmental conditions set forth in the Operating License. The approximate amount at risk is R\$2,377.

### (iii) Arbitration:

- Arbitration Proceedings: filed against ETB to settle disputes arising from the contract linked to the implementation of the enterprise. The approximate amount at risk is R\$77,253 (R\$73,351 as of December 31, 2023);
- Arbitration Proceedings: filed against the subsidiary ETC to settle disputes arising from the contract linked to the implementation of the project. The approximate value at risk is R\$14,387 (R\$13,660 as of December 31, 2023); and
- Arbitration Procedure: established by Transnorte Energia S.A. (TNE), with the aim of determining the value of the full economic-financial rebalancing of Concession Agreement No. 003/2012 – ANEEL.

The notes do not include legal claims whose likelihood of loss is remote, except for those that, in the opinion of Management, are important for the business of the Company and its subsidiaries, as described below:

### (i) Arbitration:

- Arbitration Proceedings: The subsidiaries Usina Paulista Lavrinhas de Energia S.A. and Usina Paulista Queluz de Energia S.A. entered into separate energy supply contracts, through which they should supply certain amounts of energy per month. Such contracts were partially assigned to third parties, who defaulted with their payment obligations. As a result of these facts, Lavrinhas and Queluz filed enforcement actions against the assigning companies and assignees, which are jointly and severally liable for the contractual obligations. Considering that the energy supply contracts had an arbitration clause, the assignors, in order to be able to present their debtor embargoes, instituted arbitration procedures, requiring the rebalancing of the contracts or their resolutions for all purposes. In this sense, although Lavrinhas and Queluz appear in the passive pole of these arbitrations, they are also the creditors of the energy supply contracts, being certain that the chance of loss of these arbitrations is pointed out by our lawyers as remote. The approximate value at risk is R\$32,448 (R\$31,862 as of December 31, 2023).

**21. Equity****a) Authorized capital**

Pursuant to article 8 of the Bylaws, the Company is authorized to increase capital, subject to approval by the Board of Directors, regardless of any amendment to the Bylaws, through issue of common and/or preferred shares, up to the limit of one billion (1,000,000,000) shares. It is also incumbent upon the Board of Directors to set the issue conditions, including price, terms and form of payment. The Company's shareholders are entitled to the preemptive right in the subscription of new shares, or any securities convertible into shares, exercisable within thirty (30) days.

**b) Capital**

On June 30, 2024, the Company's capital stock, subscribed and paid in, was in the total amount of R\$3,673,568 (R\$3,310,783 on December 31, 2023), and the number of shares is represented as follows:

6/30/2024						
Common		Preferred		Total		
Number	%	Number	%	Number	%	
<b>Shareholders</b>						
Controlling shareholders	494,189,170	76.54	1,815,037	0.59	<b>496,004,207</b>	<b>52.16</b>
Others (free float)	151,478,405	23.46	303,364,120	99.41	<b>454,842,525</b>	<b>47.84</b>
<b>Total shares</b>	<b>645,667,575</b>	<b>100.00</b>	<b>305,179,157</b>	<b>100.00</b>	<b>950,846,732</b>	<b>100.00</b>
12/31/2023						
Common		Preferred		Total		
Number	%	Number	%	Number	%	
<b>Shareholders</b>						
Controlling shareholders	475,181,894	76.54	1,745,228	0.59	<b>476,927,122</b>	<b>52.16</b>
Others (free float)	145,652,313	23.46	291,696,269	99.41	<b>437,348,582</b>	<b>47.84</b>
<b>Total shares</b>	<b>620,834,207</b>	<b>100.00</b>	<b>293,441,497</b>	<b>100.00</b>	<b>914,275,704</b>	<b>100.00</b>

At the Ordinary and Extraordinary General Meeting held on April 19, 2024, the Company's share capital increase was approved, in the amount of R\$362,785, through the capitalization of part of the accounting balance of the Investment Reserve, with the issuance of 36,571,028 new shares, all book-entry and with no par value, being 24,833,368 common shares and 11,737,660 preferred shares, to be granted as a bonus to shareholders and holders of Units at a rate of 4%, that is, in the proportion of 4 (four) new shares for every 100 (one hundred) shares held, regardless of their type, pursuant to article 169 of the Corporations Law. As of April 22, 2024, shares and Units were traded "ex" bonus rights, and the new shares or Units, as applicable, were included in the shareholders' position on April 24, 2024. After the bonus shares, the shareholding structure began to be presented as per the table above on the base date of June 30, 2024.

The cost attributed to the bonus shares was R\$9.92 per share, regardless of the type, or R\$29.76 per Unit (each representing one common share and two preferred shares) for the purposes of the provisions of article 10 of Law No. 9,249, of December 26, 1995.

The capital increase was aimed at: (i) meeting the legal obligation imposed by article 199 of the Corporations Law, considering that the balance of profit reserves, except for contingencies, tax incentives and unrealized profits, cannot exceed the share capital; and (ii) increasing the liquidity of the shares due to the adjustment of their market price, since trading at a more accessible level combined with a greater number of shares in circulation potentially generated more business and greater financial volume, which resulted in the creation of value for shareholders.

**c) The Retained earnings in the amount of R\$3,633,902 as of June 30, 2024 (R\$3,996,686 as of December 31, 2023) is composed of: (i) Legal reserve in the amount of R\$366,186 as of June 30, 2024 and December 31, 2023; (ii) Investment reserve in the amount of R\$3,053,857 on June 30, 2024 (R\$3,416,641 as of December 31, 2023); and (iii) Unrealized profit reserve in the amount of R\$213,859 on June 30, 2024 and December 31, 2023.**



**Excess reserve of profits**

On December 31, 2023, the Company presented an excess profit reserve in the amount of R\$604,629. The Company's Bylaws, in accordance with Brazilian corporate legislation, limit the profit reserve, with the exception of the reserve for contingencies, tax incentives and unrealized profits, to the value of the share capital. Therefore, the resolution of such excess was resolved by the shareholders at the Extraordinary General Meeting held on April 19, 2024, as detailed in item (b) on this explanatory note.

**d) Capital reserve**

The capital reserves arise from the profit or loss in transaction of capital and from reserve for reinvestment, as follows:

	Company	
	6/30/2024	12/31/2023
<b>Gain (loss) on capital transaction</b>		
EATE	86,821	86,821
ECTE	(3,915)	(3,915)
APAETE	(4,747)	(4,747)
Lavrinhas	(3,000)	(3,000)
Queluz	(50,853)	(50,853)
Foz	4,643	4,643
TME	(27,823)	(27,823)
TCC	79,610	79,610
TPE	109,843	109,843
TSM	33,088	33,088
Ijuí	(207,224)	(207,224)
ETB	50,394	50,394
	<u>66,837</u>	<u>66,837</u>
<b>Reinvestment reserve</b>		
ENTE	466	466
ETEP	57	57
	<u>523</u>	<u>523</u>
	<u><b>67,360</b></u>	<u><b>67,360</b></u>

**e) Interim dividends**

On May 9, 2024, the Company's Board of Directors approved the distribution of interim dividends for the first quarter of 2024 in the amount of R\$66,559, corresponding to R\$0.07 per common and preferred share issued by the Company, equivalent to R\$0.21 per Unit. The payment of interim dividends was made to shareholders on July 8, 2024, and shareholders registered in the Company's records at the end of May 16, 2024 were entitled to receive them. The interim dividends will be included in the mandatory minimum dividends referred to in article 202 of the Brazilian Corporation Law.



## Notes to the interim financial information

### f) Other comprehensive income

This refers to gain and loss on translation of the interim financial information of subsidiaries domiciled abroad, Equity pick up of subsidiaries by the Other comprehensive income (OCI) and Cash flow hedge of financial instruments designated as hedge accounting, as follows:

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
<b>Balance at the beginning of the period</b>	45,937	45,492	37,348	36,057
<b>Exchange differences from conversion of assets overseas (i)</b>				
La Virgen	1,452	(2,806)	8,370	(1,960)
Risaralda	10	(73)	10	(73)
Alupar Peru	21,566	(9,322)	21,566	(9,322)
Alupar Colombia	3,435	7,571	3,435	7,571
<b>Subtotal</b>	<b>26,463</b>	<b>(4,630)</b>	<b>33,381</b>	<b>(3,784)</b>
<b>Other comprehensive income</b>				
Alupar - Equity pickup of subsidiaries (ii)	6,627	5,075	-	-
TCE - Hedge cash flow (ii)	-	-	9,467	7,250
TCE - Deferred IR/CS (ii)	-	-	(2,840)	(2,175)
<b>Balance at the end of the period</b>	<b>79,027</b>	<b>45,937</b>	<b>77,356</b>	<b>37,348</b>
Attributed to controlling shareholders			79,027	45,937
Attributed to non-controlling interest			(1,671)	(8,589)

- (i) The accumulated amounts of exchange rate variations related to conversion adjustments of subsidiaries abroad, recognized in other comprehensive income, will be subsequently reclassified to profit or loss for the period, only at the time of write-off of a foreign entity, or upon loss of control.
- (ii) The subsidiary TCE designated derivative financial instruments as cash flow hedge accounting and the change in the fair value of such financial instruments is recognized in Other comprehensive income, as detailed in notes 3.4 item (c) and 29.3 of the annual financial statements for the year ended December 31, 2023, issued on March 5, 2024. Consequently, the Company recognizes its interest in such transaction on account of the equity metho.

## 22. Earnings per share

Basic earnings per share are calculated based on profit or loss for the period attributable to the Company's owners and the weighted average number of common shares outstanding in the related year.

The table below shows the calculation of the weighted average of outstanding shares and earnings per share of the Company for the three and six-months periods ended June 30, 2024 and 2023:

	Consolidated			
	Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
<b>Numerator:</b>				
Net profit for the period attributed to controlling shareholders	237,070	222,186	492,014	452,896
<b>Denominator (in thousands of shares)</b>				
Weighted average number of common shares (*)	639,045	600,936	629,940	614,467
Weighted average number of preferred shares (*)	302,049	284,036	297,745	290,432
<b>Earnings per share</b>				
Basic and diluted earnings per common share (*)	0.25191	0.25107	0.53037	0.50049
Basic and diluted earnings per preferred shares (*)	0.25191	0.25107	0.53037	0.50049

(\*) The Company does not have diluting instruments, such as, convertible instruments, options or subscription warrants.

## Notes to the interim financial information

### 23. Net operating revenue and Other operating revenues

	Company				Consolidado			
	Quarter ended		Period ended		Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023
<b>Gross operating revenue</b>								
<b>Power transmission system</b>								
Operation and maintenance revenue (note 9)	-	-	-	-	154,759	158,369	308,219	309,446
Infrastructure revenue (note 9)	-	-	-	-	134,115	46,838	238,047	124,312
Concession asset payment (note 9)	-	-	-	-	569,794	437,449	1,212,006	1,113,113
	-	-	-	-	<b>858,668</b>	<b>642,656</b>	<b>1,758,272</b>	<b>1,546,871</b>
<b>Power generation system</b>								
Power supply (note 24)	19,192	25,152	39,062	49,762	193,980	199,602	394,788	398,699
Other operating income	-	-	-	-	1,437	(4,736)	2,787	3,515
	<b>19,192</b>	<b>25,152</b>	<b>39,062</b>	<b>49,762</b>	<b>195,417</b>	<b>194,866</b>	<b>397,575</b>	<b>402,214</b>
<b>Services provided</b>								
Guarantee fee on loans - related parties (nota 28)	14,360	15,145	28,835	29,402	-	-	-	-
<b>Total gross operating revenue</b>	<b>33,552</b>	<b>40,297</b>	<b>67,897</b>	<b>79,164</b>	<b>1,054,085</b>	<b>837,522</b>	<b>2,155,847</b>	<b>1,949,085</b>
<b>Taxes on gross operating revenue</b>								
PIS	-	-	(1,061)	(1,072)	(11,338)	(10,863)	(22,555)	(21,792)
COFINS	(520)	(541)	(4,887)	(4,683)	(52,257)	(29,199)	(103,935)	(79,438)
Deferred PIS and COFINS	(2,395)	(2,362)	-	-	(18,398)	(6,243)	(41,785)	(29,803)
ICMS	-	-	-	-	(66)	(19)	(105)	(23)
ISS	-	(625)	(611)	(1,251)	(78)	(721)	(767)	(1,418)
	<b>(2,915)</b>	<b>(3,528)</b>	<b>(6,559)</b>	<b>(7,006)</b>	<b>(82,137)</b>	<b>(47,045)</b>	<b>(169,147)</b>	<b>(132,474)</b>
<b>Regulatory charges</b>								
RGR	-	-	-	-	(9,110)	(9,512)	(18,233)	(18,926)
R&D	-	-	-	-	(2,825)	(2,796)	(5,624)	(5,578)
FNDCT	-	-	-	-	(2,822)	(2,797)	(5,621)	(5,579)
MME	-	-	-	-	(1,412)	(1,396)	(2,811)	(2,789)
TFSEE	-	-	-	-	(3,382)	(3,207)	(6,739)	(6,384)
Deferred TFSSE and RGR	-	-	-	-	1,295	9,387	2,555	6,798
	-	-	-	-	<b>(18,256)</b>	<b>(10,321)</b>	<b>(36,473)</b>	<b>(32,458)</b>
<b>Total deductions on gross operating revenue</b>	<b>(2,915)</b>	<b>(3,528)</b>	<b>(6,559)</b>	<b>(7,006)</b>	<b>(100,393)</b>	<b>(57,366)</b>	<b>(205,620)</b>	<b>(164,932)</b>
<b>Total net operating revenue</b>	<b>30,637</b>	<b>36,769</b>	<b>61,338</b>	<b>72,158</b>	<b>953,692</b>	<b>780,156</b>	<b>1,950,227</b>	<b>1,784,153</b>
<b>Other operating revenues</b>								
Gain from the result of the tariff review (note 9)	-	-	-	-	31,486	52,899	31,486	52,899
Other operating revenues	-	-	(10)	-	717	557	1,421	1,496
<b>Subtotal - Other operating revenues</b>	<b>-</b>	<b>-</b>	<b>(10)</b>	<b>-</b>	<b>32,200</b>	<b>53,456</b>	<b>32,907</b>	<b>54,395</b>
(-) Taxes on other operating income	-	-	-	-	(2,839)	(6,481)	(2,839)	(6,481)
<b>Total other operating revenues</b>	<b>-</b>	<b>-</b>	<b>(10)</b>	<b>-</b>	<b>29,361</b>	<b>46,975</b>	<b>30,068</b>	<b>47,914</b>

a) The following are the transmission segment margins for each performance obligation:

Consolidated			
Quarter ended		Period ended	
6/30/2024	6/30/2023	6/30/2024	6/30/2023

#### **Infrastructure implementation**

Infrastructure revenue	134,115	46,838	238,047	124,312
Infrastructure cost	(80,965)	(57,267)	(156,048)	(127,732)
Margin	53,150	(10,429)	81,999	(3,420)
% Perceived margin	39.63%	-22.27%	34.45%	-2.75%

#### **Operação & Manutenção**

Operation and maintenance revenue	154,759	158,369	308,219	309,446
Operation and maintenance cost	(40,234)	(29,711)	(79,460)	(66,367)
Margin	114,525	128,658	228,759	243,079
% Perceived margin	74.00%	81.24%	74.22%	78.55%

# Notes to the interim financial information

## 24. Power supply and electric energy purchased for resale

Company					
Quarter ended					
6/30/2024			6/30/2023		
MWh	Average price	Value	MWh	Average price	Value

### Power supply

Free market - trading	58,968	131.70	7,766	78,624	187.32	14,728
Free market - related parties	7,644	142.99	1,093	23,652	76.78	1,816
Regulated market	107,893	90.15	9,727	39,975	210.01	8,395
MRE and Spot (short term)	-	-	606	-	-	213
<b>Total gross operating revenue</b>	-	-	<b>19,192</b>	-	-	<b>25,152</b>

### Power purchased for resale

Free market	(61,080)	65.54	(4,003)	(56,784)	78.67	(4,467)
Free market - related parties	(121,288)	234.50	(28,442)	(87,142)	242.44	(21,127)
MRE and Spot (short term)	-	-	(2)	-	-	-
(-) PIS/COFINS credits	-	-	2,988	-	-	2,390
			<b>(29,459)</b>			<b>(23,204)</b>

Consolidated					
Quarter ended					
6/30/2024			6/30/2023		
MWh	Average price	Value	MWh	Average price	Value

### Power supply

Free market	209,811	297.64	62,448	76,479	426.67	32,631
Free market - trading	148,010	128.19	18,973	259,856	198.56	51,598
Regulated market	604,518	194.91	117,829	529,151	208.39	110,272
MRE and Spot (short term)	-	-	4,718	-	-	5,101
Wind compensation in formation	-	-	(9,988)	-	-	-
<b>Total gross operating revenue</b>			<b>193,980</b>			<b>199,602</b>

### Power purchased for resale

Free market	(170,832)	0.98	(11,075)	(141,384)	76.37	(10,797)
MRE and Spot (short term)	-	-	(2,831)	-	-	(986)
(-) PIS/COFINS credits	-	-	3,579	-	-	2,657
			<b>(10,327)</b>			<b>(9,126)</b>

Company					
Period ended					
6/30/2024			6/30/2023		
MWh	Average price	Value	MWh	Average price	Value

### Power supply

Free market - trading	122,304	135.65	16,590	160,848	184.04	29,602
Free market - related parties	15,288	142.99	2,186	43,879	77.35	3,394
Regulated market	216,767	90.15	19,542	78,201	210.00	16,422
MRE and Spot (short term)	-	-	744	-	-	344
<b>Total gross operating revenue</b>			<b>39,062</b>			<b>49,762</b>

### Power purchased for resale

Free market	(121,116)	65.06	(7,880)	(112,944)	78.16	(8,828)
Free market - related parties	(242,351)	233.65	(56,625)	(173,326)	242.44	(42,022)
MRE and Spot (short term)	-	-	700	-	-	-
(-) PIS/COFINS credits	-	-	5,843	-	-	4,588
			<b>(57,962)</b>			<b>(46,262)</b>

## Notes to the interim financial information

Consolidated					
Period ended					
6/30/2024			6/30/2023		
MWh	Average price	Value	MWh	Average price	Value

### Power supply

Free market	442,277	279.38	123,562	275,560	317.52	87,496
Free market - trading	345,867	121.57	42,048	432,560	177.51	76,784
Regulated market	1,225,214	194.08	237,785	1,090,100	207.53	226,230
MRE and Spot (short term)	-	-	7,560	-	-	8,189
Wind compensation in formation	-	-	(16,167)	-	-	-
<b>Total gross operating revenue</b>		<b>394,788</b>				<b>398,699</b>

### Power purchased for resale

Free market	(317,436)	63.99	(20,313)	(328,044)	75.08	(24,629)
MRE and Spot (short term)	-	-	(8,366)	-	-	(2,454)
(-) PIS/COFINS credits	-	-	6,755	-	-	5,227
			<b>(21,924)</b>			<b>(21,856)</b>

## 25. Costs and expenses by nature

	Company				Consolidated			
	Quarter ended		Period ended		Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Power purchased for resale (note 24)	(29,459)	(23,204)	(57,962)	(46,262)	(10,327)	(9,126)	(21,924)	(21,856)
Power grid charges (CUST)	-	-	-	-	(12,361)	(11,723)	(25,403)	(23,718)
Financial Compensation for the Use of Water Resources	-	-	-	-	(3,854)	(2,992)	(6,889)	(6,203)
Personnel	154	(467)	(313)	(1,074)	(43,984)	(36,346)	(86,872)	(71,132)
Management fees	(5,420)	(4,293)	(10,265)	(8,608)	(35,863)	(39,761)	(81,122)	(79,883)
Material	(7,369)	(7,179)	(9,737)	(9,588)	(14,626)	(12,891)	(21,940)	(19,487)
Services	(62)	(262)	(63)	(288)	(27,136)	(28,010)	(47,112)	(89,296)
Depreciation and amortization	(2,247)	(2,104)	(3,299)	(3,312)	(88,554)	(41,887)	(160,072)	(81,056)
Provision	(1,180)	(430)	(2,351)	(734)	(1,152)	(809)	(3,553)	(1,385)
Rentals and leases	124	(179)	76	(271)	(3,508)	(4,949)	(7,061)	(9,766)
Insurance	(4)	(4)	(7)	(8)	(6,492)	(6,172)	(13,295)	(12,214)
Donations and contributions	(79)	(32)	(167)	(201)	(502)	(1,183)	(1,029)	(1,850)
Taxes and rates	(176)	(196)	(696)	(240)	(2,521)	(2,555)	(5,762)	(5,634)
Financial charges, net	-	-	-	-	(8,399)	(6,478)	(18,925)	(11,374)
Loss from the result of the tariff review (note 9)	-	-	-	-	-	(33,570)	-	(33,570)
Other	(11)	(61)	(25)	(333)	(12,892)	(9,067)	(15,707)	(8,116)
<b>Total costs and expenses by nature</b>	<b>(45,729)</b>	<b>(38,411)</b>	<b>(84,809)</b>	<b>(70,919)</b>	<b>(272,171)</b>	<b>(247,519)</b>	<b>(516,666)</b>	<b>(476,540)</b>
Cost of services provided	(29,459)	(23,204)	(57,962)	(46,262)	(141,962)	(114,333)	(276,408)	(238,784)
Infrastructure cost	-	-	-	-	(80,965)	(57,267)	(156,048)	(127,732)
General and administrative expenses	(16,270)	(15,207)	(26,847)	(24,657)	(48,911)	(42,161)	(83,557)	(76,085)
Other expenses	-	-	-	-	(333)	(33,758)	(653)	(33,939)
<b>Total costs and expenses by nature</b>	<b>(45,729)</b>	<b>(38,411)</b>	<b>(84,809)</b>	<b>(70,919)</b>	<b>(272,171)</b>	<b>(247,519)</b>	<b>(516,666)</b>	<b>(476,540)</b>

## 26. Finance income and Finance expenses

	Company				Consolidated			
	Quarter ended		Period ended		Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023
<b>Finance income</b>								
Income from short-term investments, net of taxes	25,635	24,576	52,879	52,362	72,093	63,131	140,697	130,107
Adjustment for inflation	1,981	572	3,220	1,660	6,994	1,452	9,078	3,369
Gain with derivative financial instruments	-	-	-	-	-	-	1,997	-
Other financial income - related parties (note 28)	717	154	1,090	302	-	-	-	-
Other financial income	-	3	57	292	982	4,868	1,271	5,825
<b>Total</b>	<b>28,333</b>	<b>25,305</b>	<b>57,246</b>	<b>54,616</b>	<b>80,069</b>	<b>69,451</b>	<b>153,043</b>	<b>139,301</b>
<b>Finance expenses</b>								
Interest from loans, financing and debentures	(18,916)	(22,878)	(38,774)	(47,068)	(284,667)	(285,310)	(606,323)	(641,147)
Gain (loss) on exchange rate changes	2,004	(2,296)	2,529	(3,976)	(22,894)	26,765	(21,871)	35,112
Adjustment for inflation	-	-	-	-	(920)	(1,781)	(2,286)	(2,607)
Interest on leases	(13)	(16)	(26)	(32)	(1,087)	(51)	(2,170)	(1,160)
Charges on options granted	(32)	-	(95)	-	(84)	-	(327)	-
Bank expenses	(41)	(219)	(230)	(356)	1,039	(3,623)	(2,739)	(7,551)
Other financial expense	5	(496)	(139)	(551)	(5,538)	(197)	(5,290)	(1,343)
<b>Total</b>	<b>(16,993)</b>	<b>(25,905)</b>	<b>(36,735)</b>	<b>(51,983)</b>	<b>(314,151)</b>	<b>(264,197)</b>	<b>(641,006)</b>	<b>(618,696)</b>
<b>Total net</b>	<b>11,340</b>	<b>(600)</b>	<b>20,511</b>	<b>2,633</b>	<b>(234,082)</b>	<b>(194,746)</b>	<b>(487,963)</b>	<b>(479,395)</b>

## 27. Income tax and social contribution

- a) Composition of the current income tax and social contribution balance recorded in the balance sheet:

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Corporate Income Tax (IRPJ)	49,841	45,864	104,555	97,457
Social Contribution on Net Income (CSLL)	1,931	2,604	13,267	4,818
Withholding Income Tax (IRRF)	2,563	-	34,344	13,295
<b>Total income tax and social contribution to be offset</b>	<b>54,335</b>	<b>48,468</b>	<b>152,166</b>	<b>115,570</b>
Current	54,335	48,468	142,384	112,383
Non-current	-	-	9,782	3,187

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Corporate Income Tax (IRPJ)	-	385	45,912	15,990
Social Contribution on Net Income (CSLL)	-	-	36,296	47,561
<b>Total income tax and social contribution</b>	<b>-</b>	<b>385</b>	<b>82,208</b>	<b>63,551</b>

b) Deferred income tax and social contribution are demonstrated as follows:

	Consolidated			
	Balance sheet		Profit or loss	
	6/30/2024	12/31/2023	6/30/2024	6/30/2023
Tax loss and negative base	58,972	42,962	5,103	4,543
Concession contract asset	(3,014,106)	(2,877,923)	(132,719)	(89,930)
Right to extend the grant (intangible) lease	(20,371)	(20,738)	8,724	575
	1,442	1,309	120	203
Deferment Art. 69 Law 12,973	46,979	50,387	(3,342)	(3,255)
unrealized profit	18,654	18,834	(180)	(748)
tax depreciation	(81,230)	(68,114)	11,680	(10,127)
Interest expense limit	25,111	19,683	(15,107)	5,709
provisions	2,410	3,674	(237)	(472)
Foreign currency transactions	2,575	1,534	876	(3,763)
Instrumentos financeiros derivativos	(8,671)	(3,585)	-	-
Other	330	(5)	300	193
<b>Deferred income tax and social contribution, net</b>	<b>(2,967,905)</b>	<b>(2,831,982)</b>	<b>(124,782)</b>	<b>(97,072)</b>
Deferred income tax and social contribution - Assets	78,767	58,800		
Deferred income tax and social contribution - Liabilities	(3,046,672)	(2,890,782)		

Companies under taxable income regime impacted by Law 12,973/2014, are: EBTE, EATE, ETEP, ECTE, ENTE, ETES, ETEM, STN, ELTE, TME, and ETVG. Companies Foz do Rio Claro, AF Energia, ELTE, TCC, TPE, ETB, Verde 8 and Risaralda recorded deferred assets on the recognition of tax losses.

#### Unrecognized tax assets

On June 30, 2024, the Company and its subsidiaries accumulate tax losses and social contribution negative base that would generate deferred tax assets, as shown below. Such credits were not recognized, considering that the operations of the Company and certain subsidiaries will not present a taxable basis of results that guarantee realization.

	Company				Consolidated			
	6/30/2024		12/31/2023		6/30/2024		12/31/2023	
	Calculation basis	Accounting effect	Calculation basis	Accounting effect	Calculation basis	Accounting effect	Calculation basis	Accounting effect
Tax loss	622,079	155,520	621,630	155,407	715,754	180,034	701,531	175,997
Negative basis of social contribution	659,333	59,340	654,779	58,930	742,076	66,788	728,550	65,568

- c) Reconciliation of the effective nominal rate for the three and six-months periods ended on June 30, 2024 and 2023 is as follows:

	Company				Consolidated			
	Quarter ended		Period ended		Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023
<b>a) Composition of income taxes</b>								
<b>Income taxes recognized in the Statement of Income</b>								
Current	332	350	-	(1,772)	(52,679)	(39,216)	(101,619)	(73,162)
Deferred	-	-	3,180	-	(61,512)	(26,221)	(124,782)	(97,072)
<b>Total</b>	<b>332</b>	<b>350</b>	<b>3,180</b>	<b>(1,772)</b>	<b>(114,191)</b>	<b>(65,437)</b>	<b>(226,401)</b>	<b>(170,234)</b>
<b>b) Income taxes calculation - expenses:</b>								
<b>Income before taxation</b>	236,738	221,836	488,834	454,668	507,608	405,018	1,022,656	897,143
Nominal rate	34%	34%	34%	34%	34%	34%	34%	34%
Expected income tax expense on the nominal tax rates	<b>(80,491)</b>	<b>(75,424)</b>	<b>(166,204)</b>	<b>(154,587)</b>	<b>(172,587)</b>	<b>(137,706)</b>	<b>(347,703)</b>	<b>(305,029)</b>
<b>Reconciling items to determine the effective tax rate</b>								
Tax incentive SUDAM/SUDENE	-	-	-	-	35,582	49,138	68,293	86,313
Donations - Rouanet Law/Sports/FIA	-	-	-	-	-	(68)	-	(68)
Non-deductible expenses for tax purposes	608	474	974	474	(520)	(127)	(124)	(34)
Equity pick up of subsidiaries	81,766	76,187	167,213	153,271	21,479	230	15,977	485
Use of previously unrecognized tax loss	-	556	3,179	556	-	487	3,179	557
Tax loss for the period for which deferred tax assets were not created	-	-	-	-	(3,233)	-	(835)	-
Effect of presumed profit rate	-	-	-	-	26,056	17,705	53,636	40,333
Effect of the rate of companies located abroad	-	-	-	-	(17,329)	7,747	(17,460)	7,747
Adjustment from previous periods	-	(504)	-	(504)	(42)	(504)	33	(504)
Change in the average deferred income tax rate	-	-	-	-	1,728	-	58	-
Others	(1,551)	(939)	(1,982)	(982)	(5,325)	(2,339)	(1,455)	(34)
<b>Income tax and social contribution expense (revenue)</b>	<b>332</b>	<b>350</b>	<b>3,180</b>	<b>(1,772)</b>	<b>(114,191)</b>	<b>(65,437)</b>	<b>(226,401)</b>	<b>(170,234)</b>
<b>c) Effective tax rate</b>	<b>-0.1%</b>	<b>-0.2%</b>	<b>-0.7%</b>	<b>0.4%</b>	<b>22.5%</b>	<b>16.2%</b>	<b>22.1%</b>	<b>19.0%</b>

Federal tax benefits which guarantee a 75% income tax reduction in the region of the Superintendence Authority for the Development of the Amazon (SUDAM) and the Superintendence Authority for the Development of the Northeast (SUDENE)

- d) The breakdown by company concerning income tax and social contribution calculation regime, including PIS/COFINS rates of subsidiaries is shown below:

## Notes to the interim financial information

Companies	Fiscal Year 2024				
	PIS and COFINS rate	REIDI incentive through:	Sudam/Sudene incentive through:	ICMS incentive through:	Tax regime
<b>Subsidiaries</b>					
ACE	9.25%	-	-	-	Taxable income
AETE	3.65%	-	-	-	Deemed profit
AF	9.25%	-	-	-	Taxable income
Agua Limpa	9.25%	-	-	-	Taxable income
Alupar Chile	Not applicable	-	-	-	(***)
Alupar Colombia	Not applicable	-	-	-	(***)
Alupar Peru	Not applicable	-	-	-	(***)
EAP I	3.65%	2022	-	-	Deemed profit
EAP II	3.65%	2022	-	-	Deemed profit
EAP III	9.25%	-	-	-	Taxable income
EAP IV	9.25%	-	-	-	Taxable income
EAP V	9.25%	-	-	-	Taxable income
EAP VI	9.25%	-	-	-	Taxable income
EAP VII	9.25%	-	-	-	Taxable income
EATE (*)	Mixed regime - Bid 3.65% and RBNI 9.25%	-	2023	-	Taxable income
EBTE	9.25%	-	2031	-	Taxable income
ECTE (*)	Mixed regime - Bid 3.65% and RBNI 9.25%	-	-	-	Taxable income
EDTE	9.25%	-	2029	-	Taxable income
EDV I	3.65%	-	-	-	Deemed profit
EDV II	3.65%	-	-	-	Deemed profit
EDV III	3.65%	-	-	-	Deemed profit
EDV IV	9.25%	-	-	-	Taxable income
EDV X	9.25%	-	-	-	Taxable income
ELTE	9.25%	2027	-	-	Taxable income
ENTE (*)	Mixed regime - Bid 3.65% and RBNI 9.25%	-	2025	-	Taxable income
ERTE (*)	3.65%	-	2024	-	Deemed profit
ESDE	3.65%	-	-	-	Deemed profit
ESTE	9.25%	-	2032	-	Taxable income
ETAP	9.25%	-	2029	-	Taxable income
ETB	9.25%	2022	2030	2020	Taxable income
ETC	3.65%	-	-	-	Deemed profit
ETEM	9.25%	-	2024	-	Taxable income
ETEP (*)	Mixed regime - Bid 3.65% and RBNI 9.25%	-	2025	-	Taxable income
ETES	9.25%	2024	2030	-	Taxable income
ETSE	3.65%	-	-	-	Deemed profit
ETVG	9.25%	-	2024	-	Taxable income
Ferreira Gomes (**)	9.25%	-	2026	-	Taxable income
Foz (**)	9.25%	-	-	-	Taxable income
GET	9.25%	-	-	-	Taxable income
Ijuí (**)	3.65%	-	-	-	Deemed profit
Iracema	9.25%	-	-	-	Taxable income
La Virgen	Not applicable	-	-	-	(***)
Lavrinhas (**)	3.65%	-	-	-	Deemed profit
Lumitrans	3.65%	-	-	-	Deemed profit
Queluz (**)	3.65%	-	-	-	Deemed profit
Risaralda	Not applicable	-	-	-	(***)
STC	3.65%	-	-	-	Deemed profit
STN	9.25%	-	2025	-	Taxable income
TAP	9.25%	2029	-	-	Taxable income
TCC	9.25%	2022	2031	2020	Taxable income
TCE	Not applicable	-	-	-	(***)
TECP	9.25%	2028	-	-	Taxable income
TEL	Not applicable	-	-	-	(***)
TME	9.25%	-	2024	-	Taxable income
TPE	9.25%	2022	2031	2020	Taxable income
TPC	9.25%	-	-	-	Taxable income
Transirapé	3.65%	-	-	-	Deemed profit
Transleste	3.65%	-	-	-	Deemed profit
Transminas	9.25%	-	-	-	Taxable income
Transudeste	3.65%	-	-	-	Deemed profit
TSM	9.25%	2023	-	-	Taxable income
UFV Pitombeira	9.25%	2023	-	-	Taxable income
Verde 8 (**)	3.65%	-	-	-	Deemed profit
Windepar	9.25%	-	-	-	Taxable income
<b>Joint venture</b>					
TNE	9.25%	2027	-	-	Taxable income

(\*) In accordance with Law 10637/2002, the concession contracts of electric utilities entered into before October 31, 2003 are subject to the deduction of 3.65% PIS/COFINS. (\*\*) On October 8, 2018, the Official Gazette published the recognition of the special taxation regime applicable to companies belonging to the Electric Energy Trading Chamber (CCEE), introduced by article 47, of Law 10637/2002, in which the company started to tax the revenues from these transactions at the rate of cumulative regime (3.65%) in the PIS and COFINS contributions. (\*\*\*) The taxation regime of subsidiaries abroad follows the determinations of the tax legislation of their respective countries.



## 28. Related parties

a) All related-party transactions are demonstrated as follows:

Related party/transaction	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
<b>Balance sheet</b>				
<b>Assets</b>				
<b>Trade receivables</b>	<b>9,302</b>	<b>5,260</b>	-	-
Verde 08 - power supply (iii)	373	242	-	-
Ferreira Gomes - power supply (iii)	-	595	-	-
La Virgen - guarantor commission (iv)	4,903	303	-	-
TPE - guarantor commission (iv)	1,710	1,757	-	-
ETB - guarantor commission (iv)	1,230	1,247	-	-
TCC - guarantor commission (iv)	1,086	1,116	-	-
<b>Other assets</b>	<b>37,225</b>	<b>26,418</b>	-	-
Alupar Peru - reimbursement of bank charges	425	274	-	-
TCE - reimbursement of bank charges	82	83	-	-
EAPs - reimbursement of expenses	8,391	8,383	-	-
Risaralda - Loan (vi)	3,670	-	-	-
Alupar Colômbia - Loan (v)	24,657	17,678	-	-
<b>Advance for future capital increase</b>	<b>-</b>	<b>-</b>	<b>293</b>	<b>293</b>
Gentermo Participações S/A.	-	-	293	293
<b>Liabilities</b>				
<b>Trade payables - power purchased in free market (i)</b>	<b>9,737</b>	<b>7,935</b>	-	-
EAP II	563	-	-	-
EAP I	1,690	451	-	-
Ferreira Gomes	7,484	7,484	-	-
<b>Dividends payable (ii)</b>	<b>304,278</b>	<b>274,289</b>	<b>394,956</b>	<b>331,379</b>
Controlling shareholders	133,543	133,543	133,543	133,543
Non-controlling shareholders of the parent company	170,735	140,746	170,735	140,746
Non-controlling shareholders	-	-	90,678	57,090

Related party/transaction	Company			
	Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023

**Statement of profit and loss**

<b>Revenue</b>	<b>15,453</b>	<b>16,961</b>	<b>31,021</b>	<b>32,796</b>
Ferreira Gomes - power supply (iii)	-	1,105	-	1,980
Verde 8 - power supply (iii)	1,093	711	2,186	1,414
TPE - guarantor commission (iv)	5,082	5,331	10,319	10,708
ETB - guarantor commission (iv)	3,661	3,668	7,314	7,260
TCC - guarantor commission (iv)	3,229	3,388	6,557	6,805
La Virgen - guarantor commission (iv)	2,388	2,758	4,645	4,629
<b>Cost - power purchased for resale (i)</b>	<b>(28,442)</b>	<b>(21,127)</b>	<b>(56,625)</b>	<b>(42,022)</b>
Ferreira Gomes	(21,969)	(21,127)	(43,938)	(42,022)
EAP I	(4,692)	-	(9,023)	-
EAP II	(1,564)	-	(3,013)	-
Pitombeira	(217)	-	(651)	-
<b>Finance income</b>	<b>656</b>	<b>154</b>	<b>1,090</b>	<b>302</b>
Alupar Colômbia - Loan (v)	656	154	1,017	302
Risaralda - Loan (vi)	61	-	73	-

## Notes to the interim financial information

- i) Refers to the purchase of electric energy from subsidiaries to meet the supply agreements entered into with other subsidiaries; the average purchase price disclosed on note 24;
- ii) Refers to dividends payable by the Company and its subsidiaries to shareholders.
- iii) Refers to the sale of energy from Alupar to its subsidiaries due to the necessity to purchase energy in the short-term market to fulfill its contracts, the average sale price disclosed on note 24;
- iv) Refers to the guarantee commission on loans/financing, provided by Alupar in favor of its subsidiaries, whose remuneration charged is 1.55% per year of the balance guaranteed by Alupar, due from the entry into commercial operation of the enterprise until the end of the bail. The commercial conditions were approved by both ANEEL and the non-controlling shareholders of these subsidiaries. In relation to the subsidiary La Virgen, the remuneration charged is 2.00% per year of Alupar's guaranteed balance since the beginning of its construction.
- v) Refers to two loan agreements between Alupar and its subsidiary Alupar Colombia, respectively, signed on April 25, 2022 and March 5, 2024, for total amounts of US\$3,300 thousand and COP\$14,161,500 thousand, with interest of 7.50% p.a., and 14.84% p.a., with maturities on December 1, 2030 and March 5, 2031.
- vi) Refers to a loan signed between Alupar and its indirect subsidiary Risaralda, on March 6, 2024, in the total amount of up to COP\$5,000,000 thousand, with interest of 13.56% p.a. and the maturity date is March 6, 2029.

### b) Guarantees

The list of guarantees in force referring to loan agreements, financing, debentures, supply agreements, assembly supervision, commission supervision, surety and lease of non-residential property between the Company and its subsidiaries are disclosed in Note 28, item (b) to the financial statements annual accounts for the year ended December 31, 2023, issued on March 5, 2024. In the period ended June 30, 2024 there were no changes.

### c) Key management personnel compensation

At the Extraordinary General Meeting held on April 19, 2024, the Company's shareholders approved the global remuneration of the members of the Board of Directors and the Board of Directors for the 2024 fiscal year in the amount of up to R\$16,766, net of social charges – INSS, the Company's burden in accordance with CVM Circular Letter SEP 01/2021, with R\$1,779 referring to the remuneration of the members of the Board of Directors and R\$14,987 referring to the remuneration of the Executive Board.

	Company				Consolidated			
	Quarter ended		Period ended		Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Board of Executive Officers (i)	5,533	5,332	7,134	6,860	10,567	9,829	15,798	14,574
Board of Directors	293	348	611	773	639	651	1,304	1,363
Board and Executive Board Social Charges	1,543	1,499	1,992	1,955	3,420	2,411	4,838	3,550
<b>Total</b>	<b>7,369</b>	<b>7,179</b>	<b>9,737</b>	<b>9,588</b>	<b>14,626</b>	<b>12,891</b>	<b>21,940</b>	<b>19,487</b>

- i) Composed of wages, salaries, profit sharing, non-monetary benefits (such as medical and dental care), retirement benefits, life insurance and bonuses.

## 29. Financial instruments and risk management

### 29.1. Fair value and fair value hierarchy

Below is a summary of the book value and fair value of the financial instruments of the Company and its subsidiaries for the period ended June 30, 2024 and the year ended December 31, 2023. The Company and its subsidiaries classify and disclose the fair value of financial instruments based on the following measurement techniques:

- Level I – prices quoted in active markets for identical assets and liabilities;
- Level II– other techniques for which all data that has significant effect on the recorded fair value is observable, whether directly or indirectly; and
- Level III– techniques that use data that has significant effect on the recorded fair value that is not based on observable market data.

Consolidated						
6/30/2024		12/31/2023		Classification	Level	
Carrying amount	Fair value	Carrying amount	Fair value			
<b>Financial assets</b>						
Cash and banks	34,487	34,487	37,912	37,912	Amortized cost	-
Cash equivalents	1,138,109	1,138,109	785,297	785,297	Fair value through profit or loss	2
Short-term investments	2,427,255	2,427,255	1,852,958	1,852,958	Fair value through profit or loss	2
Marketable securities	157,159	157,159	155,384	155,384	Fair value through profit or loss	2
Trade receivables	330,395	330,395	341,151	341,151	Amortized cost	-
Derivatives financial instruments	24,775	24,775	10,244	10,244	Fair value through OCI	2
	<b>4,112,180</b>	<b>4,112,180</b>	<b>3,182,946</b>	<b>3,182,946</b>		
<b>Financial liabilities</b>						
Trade payables	185,821	185,821	191,620	191,620	Amortized cost	-
Loans and financing	2,433,864	2,433,864	2,339,778	2,339,778	Amortized cost	-
Debentures	9,999,579	9,999,579	9,434,653	9,434,653	Amortized cost	-
Lease liability	46,548	46,548	46,085	46,085	Amortized cost	-
Contractual liabilities with clients	363,736	363,736	270,522	270,522	Amortized cost	-
Call and put options over noncontrolling interests	3,152	3,152	11,061	11,061	Amortized cost	-
	<b>13,032,700</b>	<b>13,032,700</b>	<b>12,293,719</b>	<b>12,293,719</b>		

In the period ended June 30, 2024, there were no transfers between level I and level II fair value measurements, or transfers between level II and level III fair value measurements.

The Company and its subsidiaries classify and disclose their financial instruments as follows:

- Cash and cash equivalents, trade receivables, concession asset and trade payables approximate respective carrying amount.
- Loans, financing and debt charges (net of unamortized costs):
  - i) BNDES/BNB/FINAME/FINEM: since this is a long-term agreement, it is not included within the scope of CPC 12 Ajuste a Valor Presente, which defines that this type of liability is not subject to application of the present value concept at rates other than those to which these loans and financing are already subject, due to the fact that Brazil does not have a consolidated market for this type of long-term debt, and the offer of loans is restricted to one government agency only. In view of the foregoing, the Company and its subsidiaries used the same concept for determining fair value for these loans, financing and debt charges.
- Debentures: the fair value of debentures with an active market does not significantly differ from the carrying amount, No teas the variation of the unit price value in the secondary market disclosed at [www.debentures.com.br](http://www.debentures.com.br) approximates the carrying amount.

For the debentures of the subsidiaries that are not priced in the active market, the Company, based on its debentures and on the debentures of its subsidiaries with similar characteristics, calculated the fair value and did not identify any significant differences. The financial instruments were not reclassified as at June 30, 2024.

## 29.2. Risk management

The risk descriptions and risk management policies of the Company and its subsidiaries are disclosed in explanatory note No. 29.2 of the annual financial statements for the year ended December 31, 2023, issued on March 5, 2024.

### (a) Credit risk

This refers to any inability of the Company and its subsidiaries to realize their rights deriving from trade receivables, cash and cash equivalents, short-term investments and Marketable securities.

**(b) Liquidity risk**

The Company and its subsidiaries have a significant level of debt due to the need for a large volume of funds to make investments. As such, significant adverse changes in interest rates in the Brazilian economy would impact the Company and its subsidiaries causing an increase in future expenditures, which could reduce net profit and, consequently, the ability to meet contractual obligations and the amounts available for distribution to shareholders as dividends and other earnings. Moreover, if there is breach of certain covenants on maintenance of financial ratios, the early maturity of debts previously contracted may occur, which may significantly impact the ability of the Company and its subsidiaries to meet their obligations. In the event of early maturity of debts, assets and cash flows may be insufficient to repay the outstanding balance of financing agreements. The restrictive clauses ("covenants") are described in explanatory notes nº 17 and nº 18. The contractual maturities of the main financial liabilities on the date of the interim financial information are presented in explanatory Notes 17 and 18.

As at June 30, 2024, the Company's consolidated capital structure is comprised of 37.4% of own funds against 62.6% of third-party capital (37.4% of own funds and 62.7% of third-party capital as at December 31, 2023).

As at June 30, 2024 and December 31, 2023, the Company and its subsidiaries calculate net debt as loans and financing, less cash and cash equivalents, short-term investments and marketable securities, as follows:

	Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Loans and financing	-	-	2,433,864	2,339,778
Debentures	663,448	665,030	9,999,579	9,434,653
Gross debt	663,448	665,030	12,433,443	11,774,431
(-) Cash and cash equivalents	(240,986)	(168,176)	(1,172,596)	(823,209)
(-) Short-term investments	(828,569)	(953,647)	(2,427,255)	(1,852,958)
(-) Securities	-	-	(157,159)	(155,384)
Net debt	(406,107)	(456,793)	8,676,433	8,942,880
Equity	7,814,087	7,355,541	11,262,768	10,628,790
<b>Net debt ratio</b>	<b>(0.05)</b>	<b>(0.06)</b>	<b>0.77</b>	<b>0.84</b>

In addition, the Company and its subsidiaries have a debt-to-equity ratio of 110.4% as at June 30, 2024 (110.8% as at December 31, 2023).

**(c) Market risk**

Market risk is the risk that changes in market prices, such as interest rates and exchange rates, will affect the earnings of the Company and its subsidiaries or the value of its financial instruments. The main market risks to which the Company and its subsidiaries are exposed are the following:

**(i) Interest rate risk**

The Company and its subsidiaries are exposed to post-fixed interest rate fluctuations on loans and financing, debentures and financial investments. Interest rate risk is the risk that the fair value of the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The exposure of the Company and its subsidiaries to the risk of changes in market interest rates mainly refers to obligations with loans, financing, debentures, short-term investments and bonds and securities, subject to variable interest rates.

Sensitivity analysis of interest rate risk

In order to analyze the sensitivity of the short-term investment and debts rate to which the Company and subsidiaries were exposed as at June 30, 2024, five different scenarios were defined. The index projected rates were obtained based on the market reports and defined as a probable scenario, based on which the variations of 25% and 50% were calculated.

## Notes to the interim financial information

For each scenario, gross finance income and costs were calculated, not taking into consideration the taxes levied, and the maturity flow of each agreement over a year. The portfolio base date used was June 30, 2024, with a one-year projection and checking sensitivity of the rates in each scenario.

Short-term investments - Consolidated	Index	Position as at 6/30/2024	Projected finance income - one period				
			Probable scenario	Reduction risk		Increase risk	
				Scenario I (-50%)	Scenario II (-25%)	Scenario III (+25%)	Scenario IV (+50%)
			<b>10.00%</b>	<b>5.00%</b>	<b>7.50%</b>	<b>12.50%</b>	<b>15.00%</b>
Cash equivalents	CDI	1,138,109	113,811	56,905	85,358	142,264	170,716
Short-term investments	CDI	2,427,255	242,726	121,363	182,044	303,407	364,088
Marketable securities	CDI	157,159	15,716	7,858	11,787	19,645	23,574
<b>Total</b>		<b>3,722,523</b>	<b>372,253</b>	<b>186,126</b>	<b>279,189</b>	<b>465,316</b>	<b>558,378</b>

Consolidated	Index	Average interest rate p.a.	Position as at 6/30/2024 (*)	Projected finance expenses - one period				
				Probable scenario	Reduction risk		Increase risk	
					Scenario I (-50%)	Scenario II (-25%)	Scenario III (+25%)	Scenario IV (+50%)
<b>Loans and financing</b>				<b>6.91%</b>	<b>3.46%</b>	<b>5.18%</b>	<b>8.64%</b>	<b>10.37%</b>
	TJLP +	2.36%	423,642	39,954	24,972	32,463	47,445	54,936
	IPCA +	4.35%	221,208	18,666	14,142	16,404	20,928	23,190
	CDI +	2.90%	154,656	20,399	12,442	16,421	24,378	28,356
	IBR +	4.51%	130,043	16,584	11,223	13,904	19,265	21,946
	SOFR	2.75%	1,314,746	95,815	65,962	80,889	110,742	125,669
<b>Debentures</b>				<b>10.00%</b>	<b>5.00%</b>	<b>7.50%</b>	<b>12.50%</b>	<b>15.00%</b>
	CDI +	1.82%	4,214,460	505,903	291,341	398,622	613,184	720,465
	IPCA +	5.69%	4,633,902	455,492	359,503	407,498	503,487	551,482
<b>Total</b>			<b>11,092,657</b>	<b>1,152,813</b>	<b>779,585</b>	<b>966,201</b>	<b>1,339,429</b>	<b>1,526,044</b>

(\*) Refers to the principal amount of debts, excluding charges and also agreements, which are subject to fixed rate.

### (ii) Foreign exchange risk

The exposure of the Company and its subsidiaries to the risk of changes in exchange rates refers to the fact that the Company's subsidiaries have transactions with financial institutions, customers and suppliers in a currency different from the functional currency of the Company and its subsidiaries, called foreign currencies. The Company's functional currency is the Brazilian Real and that of its subsidiaries is the Peruvian Nuevo Sol, the Colombian Peso, the Chilean Peso and the Brazilian Real. The Company's subsidiaries mostly have exposure to US dollars, related to loan and financing transactions, financial investments, accounts payable with suppliers and accounts receivable from customers. If the functional currency depreciates against the US Dollar, our related financial expenses will increase and our results of operations and financial condition could be adversely affected.

## Notes to the interim financial information

We present below the book balances of assets and liabilities indexed to foreign currency at the balance sheet closing date:

	Company				Consolidated			
	6/30/2024		12/31/2023		6/30/2024		12/31/2023	
	Amount in USD	Amount in R\$	Amount in USD	Amount in R\$	Amount in USD	Amount in R\$	Amount in USD	Amount in R\$
<b>Assets</b>								
Cash and cash equivalents	-	-	-	-	10,853	138,578	12,004	58,115
Trade receivables	882	4,903	63	303	-	-	-	-
Other assets	4,793	28,327	3,651	17,678	30	167	57	276
	5,675	33,230	3,714	17,981	10,883	138,745	12,061	58,391
<b>Liabilities</b>								
Loans and financing	-	-	-	-	13,760	26,458	5,513	26,576
Trade payables	-	-	-	-	275,077	1,501,866	270,974	1,312,624
Other liabilities	-	-	-	-	1,091	6,065	1,067	5,166
	-	-	-	-	289,928	1,534,389	277,554	1,344,366
<b>Net statement of financial position exposure</b>	<b>5,675</b>	<b>33,230</b>	<b>3,714</b>	<b>17,981</b>	<b>(279,045)</b>	<b>(1,395,644)</b>	<b>(265,493)</b>	<b>(1,285,975)</b>

### 29.3. Derivates financial instruments and Hedge accounting

With the aim of reducing the volatility of cash flow in reais, the Company's subsidiaries began to contract derivative financial instruments to protect exchange rate and interest exposure. The main instruments used are SWAP and Non-Deliverable Forward (NDF). The policies for derivative financial instruments and hedge accounting of the Company and its subsidiaries are disclosed in explanatory note 29.3 and 3.4 (c) of the annual financial statements for the year ended December 31, 2023, issued on March 5, 2024.

All derivative operations of the Company's subsidiaries are detailed in the table below:

Derivatives financial instruments not designated as a hedge accounting	Subsidiary	Notional (USD)	Notional (R\$)	Settlement frequency	Due date (period)	Net position		Effect on income or balance in the period ended 6/30/2024		Effect on income or balance in the period ended 6/30/2023	
						6/30/2024	12/31/2023	Fair value	Gain (loss) realized	Fair value	Gain (loss) realized
Forward exchange contracts (NDF) - USD	TCE	20,851	104,413	Single statement	2023	-	-	-	-	10,388	(3,334)
Floating rate swaps in SOFR 6M vs. fixed rate	TCE	61,947	310,206	Semiannual	2023~2036	24,775	10,244	9,467	(5,011)	2,839	850
Floating rate swaps in CDI vs. fixed rate in USD	EAP I	20,293	104,308	Single statement	2023	-	-	-	-	(7,295)	(4,241)
Floating rate swaps in CDI vs. fixed rate in USD	EAP II	27,707	142,412	Single statement	2023	-	-	-	-	(9,960)	(5,791)
Floating rate swaps in CDI vs. fixed rate in USD	EAP I	3,581	17,463	Single statement	2024	-	(140)	140	553	-	-
Floating rate swaps in CDI vs. fixed rate in USD	EAP II	9,354	45,614	Single statement	2024	-	(365)	365	1,444	-	-
						<b>24,775</b>	<b>9,739</b>	<b>9,972</b>	<b>(3,014)</b>	<b>(4,028)</b>	<b>(12,516)</b>
Non-current assets						24,775	10,244				
Current liabilities						-	(505)				

### 30. Segment information

Alupar's main operational segments comprise the electric energy transmission and generation activities, in addition to the following segments: (a) holding engaged in investment and corporate activities not associated to the reportable operational segments; and (b) "Other", comprising sales and O&M services, which for not being relevant, were not reported separately.

The key indicators used by the Company's main decision makers are net profit and EBITDA. No adjustment is made to the EBITDA.

The information for the three-months periods ended June 30, 2024 and 2023 is presented below, broken down by segment in accordance with the criteria established by the Company's Management:

## Notes to the interim financial information

	Quarter ended				Subtotal	Eliminations - shared control	Eliminations - intercompany	Total Consolidated
	6/30/2024							
	Transmission	Generation	Holding (a)	Other (b)				
Gross operating revenue	1,499,785	205,458	14,360	21,727	1,741,330	(641,117)	(46,128)	1,054,085
Revenue from operation and maintenance	155,269	-	-	1,957	157,226	(510)	(1,957)	154,759
Infrastructure revenue	752,479	-	-	-	752,479	(618,364)	-	134,115
Concession asset payment	592,037	-	-	-	592,037	(22,243)	-	569,794
Power supply	-	204,021	-	19,770	223,791	-	(29,811)	193,980
Guarantee fee on loans	-	-	14,360	-	14,360	-	(14,360)	-
Other operating income	-	1,437	-	-	1,437	-	-	1,437
Deductions from gross operating revenue	(162,291)	(13,405)	(1,106)	(2,177)	(178,979)	78,586	-	(100,393)
Net operating revenue	1,337,494	192,053	13,254	19,550	1,562,351	(562,531)	(46,128)	953,692
Cost of services								
Electric energy cost								
Power purchased for resale	-	(10,442)	-	(29,696)	(40,138)	-	29,811	(10,327)
Power grid charges (CUST)	-	(12,355)	-	(6)	(12,361)	-	-	(12,361)
CFURH	-	(3,854)	-	-	(3,854)	-	-	(3,854)
Operational cost								
Services provided	(39,703)	(33,962)	-	(1,792)	(75,457)	569	1,957	(72,931)
Infrastructure cost	(543,755)	-	-	-	(543,755)	462,790	-	(80,965)
Depreciation/amortization	(1,100)	(41,585)	-	(68)	(42,753)	-	264	(42,489)
	(584,558)	(102,198)	-	(31,562)	(718,318)	463,359	32,032	(222,927)
Gross profit	752,936	89,855	13,254	(12,012)	844,033	(99,172)	(14,096)	730,765
Operating revenues (expenses)								
General and administrative	(18,081)	(10,317)	(18,308)	(919)	(47,625)	231	(1,517)	(48,911)
Equity pick up of subsidiaries	-	-	306,332	-	306,332	-	(275,524)	30,808
Other revenues	29,605	(244)	-	-	29,361	-	-	29,361
Other expenses	-	-	(333)	-	(333)	-	-	(333)
	11,524	(10,561)	287,691	(919)	287,735	231	(277,041)	10,925
EBIT	764,460	79,294	300,945	(12,931)	1,131,768	(98,941)	(291,137)	741,690
Depreciation/amortization	1,042	41,878	(256)	68	42,732	-	1,253	43,985
EBITDA	765,502	121,172	300,689	(12,863)	1,174,500	(98,941)	(289,884)	785,675
Finance income (costs)								
Finance expenses	(201,761)	(86,105)	(41,441)	(14)	(329,321)	93	15,077	(314,151)
Debt charges	(190,927)	(67,837)	(26,989)	(1)	(285,754)	-	-	(285,754)
Exchange rate changes	4,556	(13,475)	(13,975)	-	(22,894)	-	-	(22,894)
Other	(15,390)	(4,793)	(477)	(13)	(20,673)	93	15,077	(5,503)
Finance income	23,025	20,227	32,345	419	76,016	4,770	(717)	80,069
Income from short-term investments	22,477	14,791	29,643	402	67,313	4,780	-	72,093
Other	548	5,436	2,702	17	8,703	(10)	(717)	7,976
	(178,736)	(65,878)	(9,096)	405	(253,305)	4,863	14,360	(234,082)
Earning before taxes	585,724	13,416	291,849	(12,526)	878,463	(94,078)	(276,777)	507,608
Current income tax and social contribution	(43,662)	(7,686)	(84)	(27)	(51,459)	(1,220)	-	(52,679)
Deferred income tax and social contribution	(99,781)	2,449	2,707	(14)	(94,639)	33,217	(90)	(61,512)
	(143,443)	(5,237)	2,623	(41)	(146,098)	31,997	(90)	(114,191)
Consolidated net profit	442,281	8,179	294,472	(12,567)	732,365	(62,081)	(276,867)	393,417
Attributed to controlling shareholders	264,016	5,421	287,875	(12,567)	544,745	(30,808)	(276,867)	237,070
Attributed to non-controlling interest	178,265	2,758	6,597	-	187,620	(31,273)	-	156,347

## Notes to the interim financial information

	Quarter ended				Subtotal	Eliminations - shared control	Eliminations - intercompany	Total Consolidated
	6/30/2023							
	Transmission	Generation	Holding (a)	Other (b)				
Gross operating revenue	668,984	192,564	15,145	27,116	903,809	(26,328)	(39,959)	837,522
Revenue from operation and maintenance	158,852	-	-	1,800	160,652	(483)	(1,800)	158,369
Infrastructure revenue	65,770	-	-	-	65,770	(18,932)	-	46,838
Concession asset payment	444,362	-	-	-	444,362	(6,913)	-	437,449
Power supply	-	197,300	-	25,316	222,616	-	(23,014)	199,602
Guarantee fee on loans	-	-	15,145	-	15,145	-	(15,145)	-
Other operating income	-	(4,736)	-	-	(4,736)	-	-	(4,736)
Deductions from gross operating revenue	(44,649)	(12,138)	(1,201)	(2,623)	(60,611)	3,245	-	(57,366)
Net operating revenue	624,335	180,426	13,944	24,493	843,198	(23,083)	(39,959)	780,156
Cost of services								
Electric energy cost								
Power purchased for resale	-	(8,870)	-	(23,270)	(32,140)	-	23,014	(9,126)
Power grid charges (CUST)	-	(11,723)	-	-	(11,723)	-	-	(11,723)
CFURH	-	(2,992)	-	-	(2,992)	-	-	(2,992)
Operational cost								
Services provided	(28,942)	(27,294)	-	(1,599)	(57,835)	405	1,800	(55,630)
Infrastructure cost	(76,080)	-	-	-	(76,080)	18,813	-	(57,267)
Depreciation/amortization	(1,201)	(33,901)	-	(51)	(35,153)	27	264	(34,862)
	(106,223)	(84,780)	-	(24,920)	(215,923)	19,245	25,078	(171,600)
Gross profit	518,112	95,646	13,944	(427)	627,275	(3,838)	(14,881)	608,556
Operating revenues (expenses)								
General and administrative	(17,444)	(7,586)	(16,695)	(238)	(41,963)	(198)	-	(42,161)
Equity pick up of subsidiaries	-	-	301,830	-	301,830	-	(281,678)	20,152
Other revenues	103,680	309	-	-	103,989	(57,014)	-	46,975
Other expenses	(33,570)	-	(188)	-	(33,758)	-	-	(33,758)
	52,666	(7,277)	284,947	(238)	330,098	(57,212)	(281,678)	(8,792)
EBIT	570,778	88,369	298,891	(665)	957,373	(61,050)	(296,559)	599,764
Depreciation/amortization	1,815	34,140	631	51	36,637	(27)	(264)	36,346
EBITDA	572,593	122,509	299,522	(614)	994,010	(61,077)	(296,823)	636,110
Finance income (costs)								
Finance expenses	(212,996)	(50,948)	(15,510)	(60)	(279,514)	18	15,299	(264,197)
Debt charges	(193,449)	(62,211)	(29,659)	(44)	(285,363)	2	-	(285,361)
Exchange rate changes	(3,935)	15,586	15,114	-	26,765	-	-	26,765
Other	(15,612)	(4,323)	(965)	(16)	(20,916)	16	15,299	(5,601)
Finance income	25,506	14,431	29,645	501	70,083	(478)	(154)	69,451
Income from short-term investments	20,212	14,044	28,914	437	63,607	(476)	-	63,131
Other	5,294	387	731	64	6,476	(2)	(154)	6,320
	(187,490)	(36,517)	14,135	441	(209,431)	(460)	15,145	(194,746)
Earning before taxes	383,288	51,852	313,026	(224)	747,942	(61,510)	(281,414)	405,018
Current income tax and social contribution	(33,071)	(6,589)	49	114	(39,497)	281	-	(39,216)
Deferred income tax and social contribution	(44,268)	944	(3,479)	47	(46,756)	20,625	(90)	(26,221)
	(77,339)	(5,645)	(3,430)	161	(86,253)	20,906	(90)	(65,437)
Consolidated net profit	305,949	46,207	309,596	(63)	661,689	(40,604)	(281,504)	339,581
Attributed to controlling shareholders	173,251	40,447	310,207	(63)	523,842	(20,152)	(281,504)	222,186
Attributed to non-controlling interest	132,698	5,760	(611)	-	137,847	(20,452)	-	117,395



## Notes to the interim financial information

The information for the six-months periods ended June 30, 2024 and 2023 is presented below, broken down by segment in accordance with the criteria established by the Company's Management:

	Period ended				Subtotal	Eliminations - shared control	Eliminations - intercompany	Total Consolidated
	6/30/2024							
	Transmission	Generation	Holding (a)	Other (b)				
Gross operating revenue	2,727,735	416,805	28,835	43,895	3,217,270	(969,463)	(91,960)	2,155,847
Revenue from operation and maintenance	309,239	-	-	3,904	313,143	(1,020)	(3,904)	308,219
Infrastructure revenue	1,168,072	-	-	-	1,168,072	(930,025)	-	238,047
Concession asset payment	1,250,424	-	-	-	1,250,424	(38,418)	-	1,212,006
Power supply	-	414,018	-	39,991	454,009	-	(59,221)	394,788
Guarantee fee on loans	-	-	28,835	-	28,835	-	(28,835)	-
Other operating income	-	2,787	-	-	2,787	-	-	2,787
Deductions from gross operating revenue	(290,232)	(26,992)	(2,848)	(4,405)	(324,477)	118,857	-	(205,620)
Net operating revenue	2,437,503	389,813	25,987	39,490	2,892,793	(850,606)	(91,960)	1,950,227
Cost of services								
Electric energy cost								
Power purchased for resale	-	(22,802)	-	(58,343)	(81,145)	-	59,221	(21,924)
Power grid charges (CUST)	-	(25,397)	-	(6)	(25,403)	-	-	(25,403)
CFURH	-	(6,889)	-	-	(6,889)	-	-	(6,889)
Operational cost								
Services provided	(78,078)	(61,429)	-	(3,532)	(143,039)	791	3,904	(138,344)
Infrastructure cost	(861,577)	-	-	-	(861,577)	705,529	-	(156,048)
Depreciation/amortization	(2,203)	(82,076)	-	(127)	(84,406)	30	528	(83,848)
	(941,858)	(198,593)	-	(62,008)	(1,202,459)	706,350	63,653	(432,456)
Gross profit	1,495,645	191,220	25,987	(22,518)	1,690,334	(144,256)	(28,307)	1,517,771
Operating revenues (expenses)								
General and administrative	(34,425)	(18,593)	(27,450)	(1,846)	(82,314)	274	(1,517)	(83,557)
Equity pick up of subsidiaries	-	-	635,924	-	635,924	-	(588,934)	46,990
Other revenues	29,896	182	(10)	-	30,068	-	-	30,068
Other expenses	(1)	-	(652)	-	(653)	-	-	(653)
	(4,530)	(18,411)	607,812	(1,846)	583,025	274	(590,451)	(7,152)
EBIT	1,491,115	172,809	633,799	(24,364)	2,273,359	(143,982)	(618,758)	1,510,619
Depreciation/amortization	2,662	82,646	479	127	85,914	(30)	989	86,873
EBITDA	1,493,777	255,455	634,278	(24,237)	2,359,273	(144,012)	(617,769)	1,597,492
Finance income (costs)								
Finance expenses	(438,227)	(163,323)	(69,514)	(22)	(671,086)	155	29,925	(641,006)
Debt charges	(412,980)	(139,673)	(55,838)	(3)	(608,494)	1	-	(608,493)
Exchange rate changes	5,142	(14,227)	(12,786)	-	(21,871)	-	-	(21,871)
Other	(30,389)	(9,423)	(890)	(19)	(40,721)	154	29,925	(10,642)
Finance income	51,635	35,982	65,307	774	153,698	435	(1,090)	153,043
Income from short-term investments	50,367	28,220	60,930	731	140,248	449	-	140,697
Other	1,268	7,762	4,377	43	13,450	(14)	(1,090)	12,346
	(386,592)	(127,341)	(4,207)	752	(517,388)	590	28,835	(487,963)
Earning before taxes	1,104,523	45,468	629,592	(23,612)	1,755,971	(143,392)	(589,923)	1,022,656
Current income tax and social contribution	(83,793)	(14,801)	(3,570)	(73)	(102,237)	618	-	(101,619)
Deferred income tax and social contribution	(189,519)	10,362	6,472	(37)	(172,722)	48,120	(180)	(124,782)
	(273,312)	(4,439)	2,902	(110)	(274,959)	48,738	(180)	(226,401)
Consolidated net profit	831,211	41,029	632,494	(23,722)	1,481,012	(94,654)	(590,103)	796,255
Attributed to controlling shareholders	498,521	32,208	622,100	(23,722)	1,129,107	(46,990)	(590,103)	492,014
Attributed to non-controlling interest	332,690	8,821	10,394	-	351,905	(47,664)	-	304,241
Assets	27,133,861	6,268,178	10,120,849	21,113	43,544,001	(2,847,306)	(10,607,924)	30,088,771
Investments evaluated by MEP	1,578,083	363,192	8,482,434	23	10,423,732	-	(10,152,983)	270,749
Liabilities and Equity	27,133,861	6,268,178	10,120,849	21,113	43,544,001	(2,847,306)	(10,607,924)	30,088,771

## Notes to the interim financial information

	Period ended				Subtotal	Eliminations - shared control	Eliminations - intercompany	Total Consolidated
	6/30/2023							
	Transmission	Generation	Holding (a)	Other (b)				
Gross operating revenue	1,590,523	397,725	29,402	54,189	2,071,839	(43,652)	(79,102)	1,949,085
Revenue from operation and maintenance	310,411	-	-	4,174	314,585	(965)	(4,174)	309,446
Infrastructure revenue	153,438	-	-	-	153,438	(29,126)	-	124,312
Concession asset payment	1,126,674	-	-	-	1,126,674	(13,561)	-	1,113,113
Power supply	-	394,210	-	50,015	444,225	-	(45,526)	398,699
Guarantee fee on loans	-	-	29,402	-	29,402	-	(29,402)	-
Other operating income	-	3,515	-	-	3,515	-	-	3,515
Deductions from gross operating revenue	(137,705)	(25,008)	(2,402)	(5,201)	(170,316)	5,384	-	(164,932)
Net operating revenue	1,452,818	372,717	27,000	48,988	1,901,523	(38,268)	(79,102)	1,784,153
Cost of services								
Electric energy cost								
Power purchased for resale	-	(21,018)	-	(46,364)	(67,382)	-	45,526	(21,856)
Power grid charges (CUST)	-	(23,718)	-	-	(23,718)	-	-	(23,718)
CFURH	-	(6,203)	-	-	(6,203)	-	-	(6,203)
Operational cost								
Services provided	(64,999)	(55,691)	-	(3,344)	(124,034)	913	4,174	(118,947)
Infrastructure cost	(159,067)	-	-	-	(159,067)	31,335	-	(127,732)
Depreciation/amortization	(2,329)	(67,877)	-	(101)	(70,307)	48	2,199	(68,060)
	(226,395)	(174,507)	-	(49,809)	(450,711)	32,296	51,899	(366,516)
Gross profit	1,226,423	198,210	27,000	(821)	1,450,812	(5,972)	(27,203)	1,417,637
Operating revenues (expenses)								
General and administrative	(33,146)	(15,322)	(27,085)	(394)	(75,947)	(138)	-	(76,085)
Equity pick up of subsidiaries	-	-	613,218	-	613,218	-	(592,207)	21,011
Other revenues	103,891	1,037	-	-	104,928	(57,014)	-	47,914
Other expenses	(33,582)	-	(357)	-	(33,939)	-	-	(33,939)
	37,163	(14,285)	585,776	(394)	608,260	(57,152)	(592,207)	(41,099)
EBIT	1,263,586	183,925	612,776	(1,215)	2,059,072	(63,124)	(619,410)	1,376,538
Depreciation/amortization	3,533	68,343	1,402	101	73,379	(48)	(2,199)	71,132
EBITDA	1,267,119	252,268	614,178	(1,114)	2,132,451	(63,172)	(621,609)	1,447,670
Finance income (costs)								
Finance expenses	(489,397)	(117,218)	(41,691)	(133)	(648,439)	39	29,704	(618,696)
Debt charges	(449,892)	(130,850)	(61,455)	(112)	(642,309)	2	-	(642,307)
Exchange rate changes	(8,334)	22,337	21,109	-	35,112	-	-	35,112
Other	(31,171)	(8,705)	(1,345)	(21)	(41,242)	37	29,704	(11,501)
Finance income	48,224	28,635	62,700	1,003	140,562	(959)	(302)	139,301
Income from short-term investments	42,023	27,736	60,418	873	131,050	(943)	-	130,107
Other	6,201	899	2,282	130	9,512	(16)	(302)	9,194
	(441,173)	(88,583)	21,009	870	(507,877)	(920)	29,402	(479,395)
Earning before taxes	822,413	95,342	633,785	(345)	1,551,195	(64,044)	(590,008)	897,143
Current income tax and social contribution	(58,942)	(12,271)	(2,302)	(53)	(73,568)	406	-	(73,162)
Deferred income tax and social contribution	(113,204)	485	(4,933)	(22)	(117,674)	21,350	(748)	(97,072)
	(172,146)	(11,786)	(7,235)	(75)	(191,242)	21,756	(748)	(170,234)
Consolidated net profit	650,267	83,556	626,550	(420)	1,359,953	(42,288)	(590,756)	726,909
Attributed to controlling shareholders	368,129	72,771	624,183	(420)	1,064,663	(21,011)	(590,756)	452,896
Attributed to non-controlling interest	282,138	10,785	2,367	-	295,290	(21,277)	-	274,013
Assets	23,463,415	6,090,653	9,484,626	18,434	39,057,128	(608,846)	(10,336,287)	28,111,995
Investments evaluated by MEP	1,601,233	250,129	8,137,614	58	9,989,034	-	(9,785,431)	203,603
Liabilities and Equity	23,463,415	6,090,653	9,484,626	18,434	39,057,128	(608,846)	(10,336,287)	28,111,995

**31. Employee benefits**

The Company and its subsidiaries offer employee benefits that basically comprise: health care insurance plans, transportation vouchers, meal tickets, educational support and private pension plans, which, in turn, provide supplementary retirement plans. The retirement plan is a defined contribution type, subject to the financial capitalization system in the actuarial calculation of reserves.

The benefits granted to the Company's and its subsidiaries' employees are demonstrated as follows:

	Consolidated			
	Quarter ended		Period ended	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Direct compensation	34,860	37,362	70,835	70,403
Food allowance	2,790	2,646	5,760	5,264
Health and life insurance	4,610	4,544	9,353	8,171
Public transportation allowances	53	44	107	83
Education allowances	41	155	124	235
Private pension (a)	865	650	1,678	1,502
Other employee benefits	(1,183)	(859)	(69)	383
Guarantee Fund for Length of Service (FGTS)	2,851	2,521	5,619	4,825
Public social pension (INSS)	8,956	7,847	16,187	14,536
<b>Total</b>	<b>53,843</b>	<b>54,910</b>	<b>109,594</b>	<b>105,402</b>

- a) The Company and its subsidiaries sponsor supplementary retirement plans for their employees, in the form of a defined contribution plan. A private bank is the entity responsible for managing the benefit plans sponsored by the Company and its subsidiaries. Costing of the defined contribution plan is balanced between the Company and its subsidiaries and the employees. The costing of the defined contribution installment is based on a percentage freely chosen by the participant (1% on the contribution salary not exceeding 8%, varying in accordance with the employee's age) and the Company and its subsidiaries will contribute in the amount of 100% of the contribution made by the participant.

**32. Commitments**

As of June 31, 2024, the subsidiaries in the pre-operational phase maintains contracts for the provision of services, environmental expenses and supply of materials for the construction of the respective project, in the following amounts:

Subsidiaries	Value
ELTE	203,155
TAP	9,393
TECP	1,040
<b>Total Consolidated</b>	<b>213,588</b>

### 33. Subsequents events

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- **Interim dividends**

On August 8, 2024, the Company's Board of Directors approved the distribution of interim dividends for the 2nd quarter of 2024 in the amount of R\$57,051, corresponding to R\$0.06 per common and preferred share issued by the Company, equivalent to R\$0.18 per Unit. The payment of interim dividends will be made by October 7, 2024, and shareholders registered in the Company's records at the end of August 16, 2024 will be entitled to receive the dividends declared herein. The interim dividends will be included in the mandatory minimum dividends referred to in article 202 of the Brazilian Corporation Law.

\*                      \*                      \*

José Luiz Godoy Pereira  
Vice President, Chief Financial Officer  
and Investor Relations Officer

Daniela Ribeiro Mendes  
Accountant  
CRC 1SP199348/O-0

## Officers' Statement on the Financial statements

São Paulo, August 8, 2024

### REPRESENTATION

FOR PURPOSES OF ARTICLE 27, PARAGRAPH 1, ITEM VI OF CVM RULE No. 80/22

We declare, as directors of Alupar Investimento S.A., a joint stock company with registered office at Rua Gomes de Carvalho nº 1,996 - 16th floor, Vila Olímpia, City of São Paulo, State of São Paulo, registered with CNPJ/MF nº 08.364.948/0001-38, pursuant to item VI, paragraph 1 of Article 27 of CVM Resolution 80, of March 29, 2022, which we reviewed, discussed and agreed with the the quarterly information for the three and six-months period ended on June 30, 2024.

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**Paulo Roberto de Godoy Pereira**

Chief Executive Officer

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**José Luiz de Godoy Pereira**

Second Chief Executive Officer and Chief  
Administrative and Financial Officer and Chief  
Investor Relations Officer

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**Enio Luigi Nucci**

Technical and Sales Officer

## Officers' Statement on Independent Auditor's Report

São Paulo, August 8, 2024

### REPRESENTATION

FOR PURPOSES OF ARTICLE 27, PARAGRAPH 1, ITEM VI OF CVM RULE No. 80/22

We declare, as directors of Alupar Investimento S.A., a joint stock company with registered office at Rua Gomes de Carvalho nº 1,996 - 16th floor, Vila Olímpia, City of São Paulo, State of São Paulo, registered with CNPJ/MF nº 08.364.948/0001-38, under the terms of item V, paragraph 1 of Article 27 of CVM Resolution No. 80, of March 29, 2022, which we reviewed, discussed and agreed with the opinions expressed in the Independent Auditors' Report, regarding the interim financial information, for the three and six-months period ended June 30, 2024.

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**Paulo Roberto de Godoy Pereira**

Chief Executive Officer

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**José Luiz de Godoy Pereira**

Second Chief Executive Officer and Chief  
Administrative and Financial Officer and Chief  
Investor Relations Officer

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**Enio Luigi Nucci**

Technical and Sales Officer