

Contents

Company information

Capital Composition	1
---------------------	---

Individual financial information

Balance Sheet - Assets	2
------------------------	---

Balance Sheet - Liabilities	4
-----------------------------	---

Statement of income	6
---------------------	---

Statement of comprehensive income	7
-----------------------------------	---

Statements of cash flows (Indirect Method)	8
--	---

Statement of changes in shareholders' equity

DMPL - Current	10
----------------	----

DMPL - Previous	11
-----------------	----

Statement of added value	12
--------------------------	----

Consolidated Financial Information

Balance Sheet - Assets	13
------------------------	----

Balance Sheet - Liabilities	15
-----------------------------	----

Statement of income	17
---------------------	----

Statements of comprehensive income	18
------------------------------------	----

Statements of cash flows (Indirect Method)	19
--	----

Statement of changes in shareholders' equity

DMPL - Current	21
----------------	----

DMPL - Previous	23
-----------------	----

Statement of added value	25
--------------------------	----

Comment on Performance	26
------------------------	----

Notes to the financial information	32
------------------------------------	----

Comments on the Behavior of Business' Projections	78
---	----

Opinions and Statements

Special Review Report - Unqualified	79
-------------------------------------	----

Directors' statement of review of the individual and consolidated interim financial information and the independent audit opinion	81
---	----

Company information/ Breakdown of capital

Quantity of shares (Thousands)	Current Quarter 06/30/2024
Paid-in Capital	
Common shares	380,253
Preferred shares	0
Total	380,253
Treasury	
Common shares	1,072
Preferred shares	0
Total	1,072

Individual financial information / Balance sheet – Assets

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Previous Year Amount	Precision
1	Total Assets	14,300,665	14,173,991	Thousand
1.01	Current Assets	2,044,683	2,490,208	Thousand
01/01/2001	Cash and cash equivalents	280,201	994,581	Thousand
1.01.01.01	Cash and cash equivalents	280,201	994,581	Thousand
01/01/2002	Short-term investments	230,474	0	Thousand
1.01.02.01	Short-term investments measured at fair value through profit or loss	230,474	0	Thousand
1.01.02.01.01	Trading securities	0	0	Thousand
1.01.02.01.02	Securities designated at fair value	0	0	Thousand
1.01.02.01.03	Securities	230,474	0	Thousand
1.01.02.02	Short-term investments assessed at fair value through other comprehensive earnings	0	0	Thousand
1.01.02.03	Short-term investments measured at amortized cost	0	0	Thousand
1.01.02.03.01	Short-term investments redeemable over 90 days	0	0	Thousand
01/01/2003	Trade Receivables	1,305,223	1,264,375	Thousand
1.01.03.01	Clients	1,300,864	1,264,375	Thousand
1.01.03.02	Other receivables	4,359	0	Thousand
1.01.03.02.01	Recoverable Taxes	0	0	Thousand
1.01.03.02.02	Technical cooperation agreement	0	0	Thousand
1.01.03.02.03	Banks and arrangements	4,359	0	Thousand
01/01/2004	Inventories	101,783	106,706	Thousand
01/01/2005	Biological assets	0	0	Thousand
01/01/2006	Recoverable Taxes	36,234	36,234	Thousand
1.01.06.01	Current taxes recoverable	36,234	36,234	Thousand
1.01.06.01.01	Recoverable taxes	36,234	36,234	Thousand
01/01/2007	Prepaid expenses	0	0	Thousand
01/01/2008	Other current assets	90,768	88,312	Thousand
1.01.08.01	Non-current assets held for sale	0	0	Thousand
1.01.08.02	Discontinued operations	0	0	Thousand
1.01.08.03	Other	90,768	88,312	Thousand
1.01.08.03.01	Advances to employees	13,780	15,581	Thousand
1.01.08.03.02	Sundry	24,565	21,363	Thousand
1.01.08.03.03	Technical cooperation agreement	52,423	51,368	Thousand
1.01.08.03.04	Banks and arrangements	0	0	Thousand
1.01.08.03.05	Collateral for financing	0	0	Thousand
1.02	Non-Current Assets	12,255,982	11,683,783	Thousand
02/01/2001	Long-term receivables	4,221,552	4,080,742	Thousand
1.02.01.01	Short-term investments measured at fair value through profit or loss	0	0	Thousand
1.02.01.01.01	Securities designated at fair value	0	0	Thousand
1.02.01.02	Short-term investments assessed at fair value through other comprehensive earnings	0	0	Thousand
1.02.01.03	Short-term investments measured at amortized cost	80,246	75,285	Thousand
1.02.01.04	Trade Receivables	115,486	165,363	Thousand
1.02.01.04.01	Clients	47,186	56,017	Thousand
1.02.01.04.02	Other receivables	0	0	Thousand
1.02.01.04.03	Collaterals as Guarantees of Loans, Financing, and Debentures	32,793	61,883	Thousand
1.02.01.04.04	Restricted short-term investments	0	0	Thousand
1.02.01.04.05	Advances and other	35,507	47,463	Thousand
1.02.01.04.06	Sundry credits	0	0	Thousand
1.02.01.05	Inventories	0	0	Thousand
1.02.01.06	Biological assets	0	0	Thousand
1.02.01.07	Deferred taxes	293,261	236,824	Thousand
1.02.01.07.01	Deferred income tax and social contribution	293,261	236,824	Thousand
1.02.01.08	Prepaid expenses	0	0	Thousand
1.02.01.09	Related-party Credits	0	0	Thousand
1.02.01.09.01	Credits with affiliates	0	0	Thousand
1.02.01.09.02	Credits with subsidiaries	0	0	Thousand
1.02.01.09.03	Credits with controlling companies	0	0	Thousand
1.02.01.09.04	Credits with other related parties	0	0	Thousand
1.02.01.10	Other non-current assets	3,732,559	3,603,270	Thousand
1.02.01.10.01	Non-current assets held for sale	0	0	Thousand
1.02.01.10.02	Discontinued operations	0	0	Thousand
1.02.01.10.03	Financial assets - concession contracts	1,210,315	999,639	Thousand

Individual financial information / Balance sheet – Assets

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Previous Year Amount	Precision
	Financial assets measured at fair value through other			
1.02.01.10.04	comprehensive income	620	620	Thousand
1.02.01.10.05	Right-of-use from lease	84,492	86,852	Thousand
1.02.01.10.06	Contract assets	2,432,653	2,511,680	Thousand
1.02.01.10.07	Technical cooperation agreement	4,479	4,479	Thousand
1.02.02	Investments	291,911	274,699	Thousand
1.02.02.01	Equity interests	291,911	274,699	Thousand
1.02.02.01.01	Interests in affiliates	0	0	Thousand
1.02.02.01.02	Interests in subsidiaries	291,651	274,439	Thousand
1.02.02.01.03	Interests in joint subsidiaries	0	0	Thousand
1.02.02.01.04	Other investments	260	260	Thousand
1.02.02.02	Investments properties	0	0	Thousand
02/01/2003	Property, plant, and equipment	1,742,665	1,757,823	Thousand
1.02.03.01	Fixed assets in operation	1,742,665	1,757,823	Thousand
1.02.03.02	Right of use in leases	0	0	Thousand
1.02.03.03	Construction in progress	0	0	Thousand
02/01/2004	Intangible assets	5,999,854	5,570,519	Thousand
1.02.04.01	Intangible assets	5,999,854	5,570,519	Thousand
1.02.04.01.01	Concession contract	5,999,854	5,570,519	Thousand
1.02.04.01.02	Intangible assets in progress	0	0	Thousand

Individual financial information / Balance sheet – Liabilities

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Previous Year		Precision
		Current Quarter Amount	Amount	
2	Total Liabilities	14,300,665	14,173,991	Thousand
2.01	Current Liabilities	1,831,486	1,996,283	Thousand
01/02/2001	Social and labor obligations	186,463	140,157	Thousand
2.01.01.01	Social liabilities	0	0	Thousand
2.01.01.02	Labor Obligations	186,463	140,157	Thousand
01/02/2002	Suppliers	334,164	377,766	Thousand
2.01.02.01	Domestic suppliers	334,164	377,766	Thousand
2.01.02.02	Foreign suppliers	0	0	Thousand
01/02/2003	Tax liabilities	103,035	111,914	Thousand
2.01.03.01	Federal tax liabilities	99,989	108,537	Thousand
2.01.03.01.01	Income tax and social contribution payable	0	0	Thousand
2.01.03.01.02	Other tax liabilities	99,989	108,537	Thousand
2.01.03.02	State tax liabilities	0	0	Thousand
2.01.03.03	Municipal tax liabilities	3,046	3,377	Thousand
01/02/2004	Loans and financing	647,912	681,656	Thousand
2.01.04.01	Loans and financing	123,189	113,975	Thousand
2.01.04.01.01	In domestic currency	64,109	63,927	Thousand
2.01.04.01.02	In foreign currency	59,080	50,048	Thousand
2.01.04.02	Debentures	524,723	567,681	Thousand
2.01.04.02.01	Non-convertible	524,723	567,681	Thousand
2.01.04.02.02	Convertible	0	0	Thousand
2.01.04.03	Financing lease	0	0	Thousand
01/02/2005	Other liabilities	518,355	599,565	Thousand
2.01.05.01	Related-party liabilities	0	0	Thousand
2.01.05.01.01	Debt with affiliates	0	0	Thousand
2.01.05.01.02	Debt with subsidiaries	0	0	Thousand
2.01.05.01.03	Debt with controlling companies	0	0	Thousand
2.01.05.01.04	Debt with other related parties	0	0	Thousand
2.01.05.02	Other	518,355	599,565	Thousand
2.01.05.02.01	Dividends and interest on own capita (JCP) payable	342,484	430,991	Thousand
2.01.05.02.02	Minimum mandatory dividend payable	0	0	Thousand
2.01.05.02.03	Liabilities by share-based payment	0	0	Thousand
2.01.05.02.04	Obligations with retirement benefits	8,529	60	Thousand
2.01.05.02.05	Electric power	0	0	Thousand
2.01.05.02.06	Technical cooperation agreement	84	1,298	Thousand
2.01.05.02.07	Public-Private Partnership	49,220	45,752	Thousand
2.01.05.02.08	Other obligations	69,831	74,007	Thousand
2.01.05.02.09	Obligations - Lease	48,207	47,457	Thousand
01/02/2006	Provisions	41,557	85,225	Thousand
2.01.06.01	Tax, social security, labor, and civil provisions	41,557	85,225	Thousand
2.01.06.01.01	Tax provisions	0	0	Thousand
2.01.06.01.02	Labor and social security provisions	0	0	Thousand
2.01.06.01.03	Provisions for employee benefits	0	0	Thousand
2.01.06.01.04	Civil provisions	0	0	Thousand
2.01.06.01.05	Other tax liabilities	0	0	Thousand
2.01.06.01.06	Accrued vacation pay and 13th salary	0	0	Thousand
2.01.06.01.07	Profit-sharing with employees	41,557	85,225	Thousand
2.01.06.02	Other provisions	0	0	Thousand
2.01.06.02.01	Warranty provisions	0	0	Thousand
2.01.06.02.02	Restructuring provisions	0	0	Thousand
2.01.06.02.03	Provisions or environmental and decommissioning liabilities	0	0	Thousand
01/02/2007	Liabilities on Non-current assets held for sale and discontinued assets	0	0	Thousand
2.01.07.01	Liabilities on non-current assets held for sale	0	0	Thousand
2.01.07.02	Liabilities on assets of discontinued operations	0	0	Thousand
2.02	Non-Current Liabilities	4,836,932	4,603,883	Thousand
02/02/2001	Loans and financing	4,344,445	4,061,858	Thousand
2.02.01.01	Loans and financing	1,794,680	1,315,102	Thousand
2.02.01.01.01	In domestic currency	683,673	686,293	Thousand
2.02.01.01.02	In foreign currency	1,111,007	628,809	Thousand
2.02.01.02	Debentures	2,549,765	2,746,756	Thousand
2.02.01.02.01	Non-convertible	2,549,765	2,746,756	Thousand
2.02.01.02.02	Convertible	0	0	Thousand
2.02.01.03	Financing lease	0	0	Thousand

Individual financial information / Balance sheet – Liabilities

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Previous Year		Precision
		Current Quarter Amount	Amount	
02/02/2002	Other liabilities	369,368	416,261	Thousand
2.02.02.01	Related-party liabilities	0	0	Thousand
2.02.02.01.01	Debt with affiliates	0	0	Thousand
2.02.02.01.02	Debt with subsidiaries	0	0	Thousand
2.02.02.01.03	Debt with controlling companies	0	0	Thousand
2.02.02.01.04	Debt with other related parties	0	0	Thousand
2.02.02.02	Other	369,368	416,261	Thousand
2.02.02.02.01	Liabilities by share-based payment	0	0	Thousand
2.02.02.02.02	Advance for future capital increase	0	0	Thousand
2.02.02.02.03	Obligations with retirement benefits	102,743	109,577	Thousand
2.02.02.02.04	Investment losses	0	0	Thousand
2.02.02.02.05	Deposits for works	53,894	54,471	Thousand
2.02.02.02.06	Public-Private Partnership	141,467	166,148	Thousand
2.02.02.02.07	Sundry	32,327	41,355	Thousand
2.02.02.02.08	Obligations - Lease	38,937	44,710	Thousand
2.02.02.02.09	Technical cooperation agreement	0	0	Thousand
02/02/2003	Deferred taxes	0	0	Thousand
2.02.03.01	Deferred income tax and social contribution	0	0	Thousand
02/02/2004	Provisions	123,119	125,764	Thousand
2.02.04.01	Tax, social security, labor, and civil provisions	123,119	125,764	Thousand
2.02.04.01.01	Tax provisions	0	0	Thousand
2.02.04.01.02	Labor and social security provisions	0	0	Thousand
2.02.04.01.03	Provisions for employee benefits	0	0	Thousand
2.02.04.01.04	Civil provisions	0	0	Thousand
2.02.04.01.05	Taxes installments	0	0	Thousand
2.02.04.01.06	Provision for legal disputes	123,119	125,764	Thousand
2.02.04.02	Other provisions	0	0	Thousand
2.02.04.02.01	Warranty provisions	0	0	Thousand
2.02.04.02.02	Restructuring provisions	0	0	Thousand
2.02.04.02.03	Provisions or environmental and decommissioning liabilities	0	0	Thousand
02/02/2005	Liabilities on Non-current assets held for sale and discontinued assets	0	0	Thousand
2.02.05.01	Liabilities on non-current assets held for sale	0	0	Thousand
2.02.05.02	Liabilities on assets of discontinued operations	0	0	Thousand
02/02/2006	Unearned profit and service revenue	0	0	Thousand
2.02.06.01	Unearned profit	0	0	Thousand
2.02.06.02	Unearned service revenue	0	0	Thousand
2.02.06.03	Prepaid investment grants	0	0	Thousand
2.03	Equity	7,632,247	7,573,825	Thousand
03/02/2001	Paid-in capital	3,606,531	3,402,385	Thousand
03/02/2002	Capital reserve	-8,576	-8,576	Thousand
2.03.02.01	Goodwill in the issuance of shares	0	0	Thousand
2.03.02.02	Reserve for additional paid-in capital in incorporation	0	0	Thousand
2.03.02.03	Disposal of warrant bonus	0	0	Thousand
2.03.02.04	Granted options	0	0	Thousand
2.03.02.05	Treasury shares	-8,576	-8,576	Thousand
2.03.02.06	Advance for future capital increase	0	0	Thousand
2.03.02.07	Convertible debentures	0	0	Thousand
03/02/2003	Reassessment reserve	0	0	Thousand
03/02/2004	Appropriated retained earnings	3,721,575	4,225,721	Thousand
2.03.04.01	Legal reserve	526,575	526,575	Thousand
2.03.04.02	Statutory reserve	0	0	Thousand
2.03.04.03	Contingency reserve	0	0	Thousand
2.03.04.04	Unrealized revenue reserve	0	0	Thousand
2.03.04.05	Profit retention reserve	3,079,200	3,582,590	Thousand
2.03.04.06	Special reserve for non-distribution dividends	0	0	Thousand
2.03.04.07	Tax incentive reserve	115,800	116,556	Thousand
2.03.04.08	Proposed additional dividend	0	0	Thousand
2.03.04.09	Treasury shares	0	0	Thousand
03/02/2005	Accumulated profits/losses	358,436	0	Thousand
03/02/2006	Valuation adjustments to equity	-45,719	-45,705	Thousand
03/02/2007	Cumulative translation adjustments	0	0	Thousand
03/02/2008	Other comprehensive earnings	0	0	Thousand

Individual financial information / Statement of income

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(in thousands of Reais)

Account Code	Account description	Current Quarter Amount	Accumulated amount for the current year	Quarter Amount from Previous Year	Accumulated Amount from Previous Year	Precision
3.01	Revenue from sales of goods and/or services	1,938,972	3,782,643	1,782,985	3,495,471	Thousand
01/03/2001	Water services	1,145,463	2,252,844	1,035,855	2,077,968	Thousand
01/03/2002	Sewage services	594,688	1,176,405	536,025	1,067,539	Thousand
01/03/2003	Construction revenue	197,504	350,799	209,551	347,500	Thousand
01/03/2004	Revenue from solid waste	1,317	2,595	1,554	2,464	Thousand
3.02	Cost of goods and/or services sold	-1,076,992	-2,082,787	-1,122,130	-2,053,580	Thousand
02/03/2001	Cost of goods and/or services sold	-879,488	-1,731,988	-912,579	-1,706,080	Thousand
02/03/2002	Construction cost	-197,504	-350,799	-209,551	-347,500	Thousand
3.03	Gross income	861,980	1,699,856	660,855	1,441,891	Thousand
3.04	Operating expenses/revenue	-328,510	-655,811	-334,356	-629,796	Thousand
04/03/2001	Sales expenses	-123,994	-255,963	-135,731	-256,295	Thousand
3.04.01.01	Sales expenses	-68,410	-137,014	-84,511	-153,606	Thousand
3.04.01.02	Expected credit losses on doubtful accounts	-55,584	-118,949	-51,220	-102,689	Thousand
04/03/2002	General and administrative expenses	-170,239	-336,255	-169,850	-309,818	Thousand
04/03/2003	Losses for the non-recoverability of assets	0	0	0	0	Thousand
04/03/2004	Other operating revenue	10,369	18,254	15,496	31,935	Thousand
04/03/2005	Other operating expenses	-40,859	-75,263	-41,517	-79,626	Thousand
3.04.05.01	Other operating expenses	-40,859	-75,263	-41,517	-79,626	Thousand
3.04.05.02	Profit-sharing with employees	0	0	0	0	Thousand
04/03/2006	Equity in net income of subsidiaries	-3,787	-6,584	-2,754	-15,992	Thousand
3.05	Profit before financial income and taxes	533,470	1,044,045	326,499	812,095	Thousand
3.06	Financial income (loss)	-118,699	-167,223	-21,740	-70,809	Thousand
06/03/2001	Finance revenue	86,439	157,760	86,253	164,940	Thousand
06/03/2002	Finance expenses	-205,138	-324,983	-107,993	-235,749	Thousand
3.07	Profit before income taxes	414,771	876,822	304,759	741,286	Thousand
3.08	Income tax and social contribution on profit	-89,598	-200,099	-55,483	-154,304	Thousand
08/03/2001	Current	-134,993	-256,536	-50,389	-152,908	Thousand
08/03/2002	Deferred	45,395	56,437	-5,094	-1,396	Thousand
3.09	Net profit (loss) from continuing operations	325,173	676,723	249,276	586,982	Thousand
3.10	Profit (loss) from discontinued operations	0	0	0	0	Thousand
10/03/2001	Net Profit/Loss of discontinued operations	0	0	0	0	Thousand
10/03/2002	Net Profit/Loss on discontinued operations assets	0	0	0	0	Thousand
3.11	Profit/ loss for the period	325,173	676,723	249,276	586,982	Thousand
3.99	Earnings per share - (Reais/Share)	0	0	0	0	Thousand
3.99.01	Basic earnings per share	0	0	0	0	Thousand
3.99.01.01	Registered Common	0	0	0	0	Thousand
3.99.02	Diluted earnings per share	0	0	0	0	Thousand
3.99.02.01	Registered Common	0	0	0	0	Thousand

Individual financial information / Statements of comprehensive income

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Accumulated amount for the current year	Quarter Amount from Previous Year	Accumulated Amount from Previous Year	Precision
4.01	Net income for the period	325,173	676,723	249,276	586,982	Thousand
4.02	Other comprehensive earnings	0	0	0	0	Thousand
02/04/2001	Fair Value Investment Foz Jeceaba	0	0	0	0	Thousand
02/04/2002	Actuarial Loss with Retirement Benefit	0	0	0	0	Thousand
02/04/2003	IR (Income tax) on CS Actuarial Loss with Retirement Benefit	0	0	0	0	Thousand
02/04/2004	Fair Value of available-for-sale financial assets	0	0	0	0	Thousand
4.03	Comprehensive income for the period	325,173	676,723	249,276	586,982	Thousand

Individual financial information / Statements of cash flows (Indirect Method)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Accumulated amount for the current year	Accumulated Amount from Previous Year	Precision
6.01	Net cash from operational activities	1,018,159	843,235	Thousand
01/06/2001	Cash generated in operations	1,393,570	1,213,280	Thousand
6.01.01.01	Net profit for the year	676,723	586,982	Thousand
6.01.01.02	Allowance for Doubtful Accounts	118,949	102,689	Thousand
6.01.01.03	Recovery of Written-Off Accounts	0	0	Thousand
	Charges, inflation adjustments, and exchange-			
6.01.01.04	rate changes, net	153,306	27,505	Thousand
6.01.01.05	Interest revenues and expenses) FOR	155,074	109,705	Thousand
6.01.01.06	Deferred income tax and social contribution	-56,437	1,396	Thousand
6.01.01.07	Share of profit of subsidiary	6,584	15,992	Thousand
6.01.01.08	Gain/loss in the write-off of assets	544	9,498	Thousand
6.01.01.09	Depreciation and amortization	382,295	388,837	Thousand
6.01.01.10	Recording (reversals) of provisions	-4,893	-12,872	Thousand
6.01.01.11	Provision from retirement benefits	5,280	27,608	Thousand
6.01.01.12	Financial assets	-38,806	-43,142	Thousand
6.01.01.13	Other	-5,702	-844	Thousand
6.01.01.14	Income from grants	0	0	Thousand
6.01.01.15	Net margin from construction revenue	0	0	Thousand
6.01.01.16	Provision for inventory losses	653	-74	Thousand
01/06/2002	Changes in assets and liabilities	62,970	15,744	Thousand
6.01.02.01	Trade receivables	-146,607	-235,681	Thousand
6.01.02.02	Inventories	4,657	-7,548	Thousand
6.01.02.03	Recoverable taxes	0	-155,888	Thousand
6.01.02.04	Banks and arrangements	0	0	Thousand
6.01.02.05	Collateral for financing	0	0	Thousand
	Investment of securities/restricted short-term			
6.01.02.06	investments	0	0	Thousand
6.01.02.07	Prepaid tariff pass-through	5,977	3,897	Thousand
6.01.02.08	Other financial assets	0	0	Thousand
6.01.02.09	Other	36,447	5,072	Thousand
6.01.02.10	Suppliers	-43,602	16,727	Thousand
	Taxes, rates, contributions, and social and labor			
6.01.02.11	charges	217,816	296,897	Thousand
6.01.02.12	Accrued vacation pay and 13th salary	46,306	46,541	Thousand
6.01.02.13	Profit-sharing with employees	-43,668	-6,661	Thousand
6.01.02.14	Technical cooperation agreement	-2,269	-9,039	Thousand
6.01.02.15	Contingencies	2,248	-972	Thousand
6.01.02.16	Obligations with retirement benefits	-3,645	-39,120	Thousand
6.01.02.17	Other liabilities	5,135	-13,548	Thousand
	Grievance - Collective-bargaining agreement			
6.01.02.18	2019/2022	0	0	Thousand
6.01.02.19	Payment of Actuarial Liability	0	0	Thousand
6.01.02.20	Voluntary Dismissal Incentive Program - PDVI	-15,825	115,067	Thousand
01/06/2003	Other	-438,381	-385,789	Thousand
6.01.03.01	Interest paid	-189,036	-207,574	Thousand
6.01.03.02	Interest paid to Public-Private Partnership	-5,992	-7,188	Thousand
	Payment of Income Tax/Social Contribution			
6.01.03.03	(IR/CSLL)	-243,353	-171,027	Thousand
6.02	Net cash used in investment activities	-1,102,452	-648,477	Thousand
	Investment of Securities/Restricted short-term			
6.02.01	investments	0	0	Thousand
	Redemption of securities/Restricted short-term			
6.02.02	investments	0	0	Thousand
6.02.03	Conversion of debentures into Shares	0	0	Thousand
6.02.04	Acquisitions of investment	0	0	Thousand
	Purchase of intangible assets and property and			
6.02.05	equipment	0	0	Thousand
6.02.08	Payment to Public-Private Partnership	-20,861	-15,095	Thousand
02/06/2009	Capital increase in Subsidiaries	-23,796	-23,795	Thousand
02/06/2010	Acquisition of contract assets	-543,892	-456,891	Thousand
02/06/2011	Acquisition of intangible assets	-279,797	-143,975	Thousand
02/06/2012	Acquisition of property, plant and equipment	-34,917	-21,699	Thousand

Individual financial information / Statements of cash flows (Indirect Method)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Accumulated amount for the current year	Accumulated Amount from Previous Year	Precision
	Amount received for sale of property, plant and			
02/06/2013	equipment	2,256	2,121	Thousand
02/06/2014	Collateral for financing	33,388	1,495	Thousand
02/06/2015	Banks and arrangements	-4,359	9,362	Thousand
02/06/2016	Securities	-230,474	0	Thousand
6.03	Net cash from financing activities	-630,087	-545,275	Thousand
6.03.01	Inflows of loans, financing and debentures	436,687	256,790	Thousand
6.03.02	Amortization of loans, financing and debentures	-342,282	-426,597	Thousand
6.03.03	Interest paid of financial loans and debentures	0	0	Thousand
6.03.04	Interest paid on stockholders equity	-148,454	-352,402	Thousand
6.03.05	Payment of Actuarial Liability	0	0	Thousand
6.03.06	Principal and Cemig interest payments	0	0	Thousand
6.03.07	Payment of taxes installments	0	0	Thousand
	Payment of principal and Interest Debts and			
6.03.08	Concessions	0	0	Thousand
6.03.09	Payment of Tax Provision	0	0	Thousand
6.03.10	Dividends paid	-541,696	0	Thousand
03/06/2011	Advance for future capital increase	0	0	Thousand
03/06/2012	Funding cost	-6,845	-301	Thousand
03/06/2013	Payment of lease	-27,497	-22,765	Thousand
	Exchange rate changes on Cash and Cash			
6.04	Equivalents	0	0	Thousand
6.05	Increase (Decrease) in cash and cash equivalents	-714,380	-350,517	Thousand
05/06/2001	Opening balance of cash and cash equivalents	994,581	1,091,080	Thousand
05/06/2002	Closing balance in cash and cash equivalents	280,201	740,563	Thousand

Individual financial information / Statement of changes in shareholders' equity / DMPL (Current)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account Description	Paid-up capital	Capital reserves, options granted and Treasury shares	Earnings reserves	Accumulated profits/losses	Other comprehensive earnings	Equity	Precision
5.01	Opening balances	3,402,385	-8,576	4,225,721	0	-45,705	7,573,825	Thousand
5.02	Prior years' adjustments	0	0	0	0	0	0	Thousand
5.03	Opening balances adjusted	3,402,385	-8,576	4,225,721	0	-45,705	7,573,825	Thousand
5.04	Capital transactions with partners	0	0	0	0	0	0	Thousand
04/05/2001	Capital increase	0	0	0	0	0	0	Thousand
04/05/2002	Expenses with issuance of shares	0	0	0	0	0	0	Thousand
04/05/2003	Recognized granted options	0	0	0	0	0	0	Thousand
04/05/2004	Acquired treasury shares	0	0	0	0	0	0	Thousand
04/05/2005	Treasury shares sold	0	0	0	0	0	0	Thousand
04/05/2006	Dividends	0	0	0	0	0	0	Thousand
04/05/2007	Interest on stockholders' capital	0	0	0	0	0	0	Thousand
5.05	Total comprehensive income	0	0	0	676,723	0	676,723	Thousand
05/05/2001	Net income for the period	0	0	0	676,723	0	676,723	Thousand
05/05/2002	Other comprehensive earnings	0	0	0	0	0	0	Thousand
5.05.02.01	Adjustments to Financial Instruments	0	0	0	0	0	0	Thousand
5.05.02.02	Taxes on adjustments to financial instruments	0	0	0	0	0	0	Thousand
5.05.02.03	Equity Method Compr. Income Subsidiaries E Affiliates	0	0	0	0	0	0	Thousand
5.05.02.04	Translation adjustments for the period	0	0	0	0	0	0	Thousand
5.05.02.05	Taxes on Translation adjustments for the period	0	0	0	0	0	0	Thousand
5.05.03	Reclassification for profit or loss	0	0	0	0	0	0	Thousand
5.05.03.01	Adjustments to Financial Instruments	0	0	0	0	0	0	Thousand
5.06	Internal changes in shareholders' equity	204,146	0	-504,146	-318,287	-14	-618,301	Thousand
06/05/2001	Recognition of reserves	0	0	0	0	0	0	Thousand
06/05/2002	Realization of revaluation reserve	0	0	0	0	0	0	Thousand
06/05/2003	Taxes on realization of revaluation reserve	0	0	0	0	0	0	Thousand
06/05/2004	Legal reserve	0	0	0	0	0	0	Thousand
06/05/2005	Tax incentive reserve	756	0	-756	0	0	0	Thousand
06/05/2006	Earnings retention	203,390	0	-203,390	0	0	0	Thousand
06/05/2007	Interest on stockholders' capital	0	0	0	-237,723	0	-237,723	Thousand
06/05/2008	Declared dividends	0	0	0	0	0	0	Thousand
06/05/2009	Extraordinary dividends	0	0	-300,000	0	0	-300,000	Thousand
06/05/2010	Supplemental dividends	0	0	0	-80,578	0	-80,578	Thousand
06/05/2011	Amortization of inflation adjustment on restated assets	0	0	0	21	-21	0	Thousand
	Deferred IR (Income tax) and CS (Social Contribution) on							
5.06.12	Restated Assets	0	0	0	-7	7	0	Thousand
5.07	Closing balances	3,606,531	-8,576	3,721,575	358,436	-45,719	7,632,247	Thousand

Individual financial information / Statement of changes in shareholders' equity / DMPL (Previous)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account Description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Earnings reserves	Accumulated profits/losses	Other comprehensive earnings	Equity	Precision
5.01	Opening balances	3,402,385	-8,576	3,856,580	0	4,125	7,254,514	Thousand
5.02	Prior years' adjustments	0	0	0	0	0	0	Thousand
5.03	Opening balances adjusted	3,402,385	-8,576	3,856,580	0	4,125	7,254,514	Thousand
5.04	Capital transactions with partners	0	0	0	0	0	0	Thousand
04/05/2001	Capital increase	0	0	0	0	0	0	Thousand
04/05/2002	Expenses with issuance of shares	0	0	0	0	0	0	Thousand
04/05/2003	Recognized granted options	0	0	0	0	0	0	Thousand
04/05/2004	Acquired treasury shares	0	0	0	0	0	0	Thousand
04/05/2005	Treasury shares sold	0	0	0	0	0	0	Thousand
04/05/2006	Dividends	0	0	0	0	0	0	Thousand
04/05/2007	Interest on stockholders' capital	0	0	0	0	0	0	Thousand
5.05	Total comprehensive income	0	0	0	586,982	0	586,982	Thousand
05/05/2001	Net income for the period	0	0	0	586,982	0	586,982	Thousand
05/05/2002	Other comprehensive earnings	0	0	0	0	0	0	Thousand
5.05.02.01	Adjustments to Financial Instruments	0	0	0	0	0	0	Thousand
	Taxes on adjustments to financial							
5.05.02.02	instruments	0	0	0	0	0	0	Thousand
	Equity Method Compr. Income							
5.05.02.03	Subsidiaries E Affiliates	0	0	0	0	0	0	Thousand
5.05.02.04	Translation adjustments for the period	0	0	0	0	0	0	Thousand
	Taxes on Translation adjustments for							
5.05.02.05	the period	0	0	0	0	0	0	Thousand
5.05.03	Reclassification for profit or loss	0	0	0	0	0	0	Thousand
5.05.03.01	Adjustments to Financial Instruments	0	0	0	0	0	0	Thousand
	Internal changes in shareholders'							
5.06	equity	0	0	0	-260,078	-15	-260,093	Thousand
06/05/2001	Recognition of reserves	0	0	0	0	0	0	Thousand
06/05/2002	Realization of revaluation reserve	0	0	0	0	0	0	Thousand
	Taxes on realization of revaluation							
06/05/2003	reserve	0	0	0	0	0	0	Thousand
06/05/2004	Legal reserve	0	0	0	0	0	0	Thousand
06/05/2005	Tax incentive reserve	0	0	0	0	0	0	Thousand
06/05/2006	Earnings retention	0	0	0	0	0	0	Thousand
06/05/2007	Interest on the stockholders' equity	0	0	0	-260,093	0	-260,093	Thousand
	Amortization of inflation adjustment							
06/05/2010	on restated assets	0	0	0	23	-23	0	Thousand
	Deferred IR (Income tax) and CS (Social							
06/05/2011	Contribution) on Restated Assets	0	0	0	-8	8	0	Thousand
5.07	Closing balances	3,402,385	-8,576	3,856,580	326,904	4,110	7,581,403	Thousand

Individual financial information / Statements of Value Added

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Accumulated amount for the current year	Accumulated Amount from Previous Year	Precision
7.01	Revenue	4,031,938	3,745,753	Thousand
7.01.01	Sales of Goods, products, and services	3,781,834	3,469,007	Thousand
7.01.02	Other income	18,254	31,935	Thousand
7.01.02.01	Other operating revenue	18,254	31,935	Thousand
7.01.02.02	Recovery of Written-Off Accounts	0	0	Thousand
7.01.03	Revenue ref. to Construction of Own Assets	350,799	347,500	Thousand
7.01.04	Allowance for/Reversal of Doubtful accounts	-118,949	-102,689	Thousand
7.02	Inputs purchased from third parties	-1,391,435	-1,287,867	Thousand
7.02.01	Costs of Products, Goods, and Services Sold	-1,209,045	-1,132,096	Thousand
	Materials, electric power, Outsourced			
7.02.02	services, and others	-145,747	-112,302	Thousand
02/07/2003	Loss/Recovery of Asset values	0	0	Thousand
7.02.04	Others	-36,643	-43,469	Thousand
7.03	Gross value added	2,640,503	2,457,886	Thousand
7.04	Retentions	-382,295	-388,837	Thousand
7.04.01	Depreciation, Amortization, and Depletion	-382,295	-388,837	Thousand
04/07/2002	Others	0	0	Thousand
7.05	Net value added produced	2,258,208	2,069,049	Thousand
7.06	Value added received in transference	156,957	153,887	Thousand
7.06.01	Equity in net income of subsidiaries	-6,584	-15,992	Thousand
7.06.02	Finance revenue	163,541	169,879	Thousand
06/07/2003	Others	0	0	Thousand
7.07	Total value added to distribute	2,415,165	2,222,936	Thousand
7.08	Distribution of value added	2,415,165	2,222,936	Thousand
7.08.01	Personnel	723,228	773,862	Thousand
7.08.01.01	Direct compensation	460,931	516,983	Thousand
7.08.01.02	Benefits	194,266	186,116	Thousand
	F.G.T.S. (Guarantee Fund for Length			
	of Service)			
7.08.01.03		35,609	34,510	Thousand
7.08.01.04	Others	32,422	36,253	Thousand
7.08.01.04.01	Profit-sharing with employees	32,422	36,253	Thousand
7.08.02	Taxes, duties, and contributions	630,456	553,688	Thousand
7.08.02.01	Federal	593,350	518,671	Thousand
7.08.02.02	State	33,907	32,430	Thousand
7.08.02.03	Municipal	3,199	2,587	Thousand
7.08.03	Third-party capital yield	384,758	308,404	Thousand
7.08.03.01	Interest	367,291	296,496	Thousand
7.08.03.02	Rentals	17,319	11,908	Thousand
7.08.03.03	Others	148	0	Thousand
7.08.04	Yield from shareholders' capital	676,723	586,982	Thousand
7.08.04.01	Interest on the stockholders' equity	318,301	260,093	Thousand
7.08.04.02	Dividends	0	0	Thousand
7.08.04.03	Retained earnings / Loss for the period	358,422	326,889	Thousand
08/07/2005	Others	0	0	Thousand

Consolidated Financial Information / Balance sheet – Assets

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Previous Year Amount	Precision
1	Total Assets	14,317,315	14,189,863	Thousand
1.01	Current Assets	2,099,190	2,543,503	Thousand
01/01/2001	Cash and cash equivalents	314,092	1,031,425	Thousand
1.01.01.01	Cash and cash equivalents	314,092	1,031,425	Thousand
01/01/2002	Short-term investments	230,474	0	Thousand
1.01.02.01	Short-term investments measured at fair value through profit or loss	230,474	0	Thousand
1.01.02.01.01	Trading securities	0	0	Thousand
1.01.02.01.02	Securities designated at fair value	0	0	Thousand
1.01.02.01.03	Securities	230,474	0	Thousand
1.01.02.02	Short-term investments assessed at fair value through other comprehensive earnings	0	0	Thousand
1.01.02.03	Short-term investments measured at amortized cost	0	0	Thousand
1.01.02.03.01	Short-term investments redeemable over 90 days	0	0	Thousand
01/01/2003	Trade Receivables	1,319,297	1,281,019	Thousand
1.01.03.01	Clients	1,314,811	1,281,019	Thousand
1.01.03.02	Other receivables	4,486	0	Thousand
1.01.03.02.01	Recoverable Taxes	0	0	Thousand
1.01.03.02.02	Technical cooperation agreement	0	0	Thousand
1.01.03.02.03	Banks and arrangements	4,486	0	Thousand
01/01/2004	Inventories	108,734	111,821	Thousand
01/01/2005	Biological assets	0	0	Thousand
01/01/2006	Recoverable Taxes	37,718	37,215	Thousand
1.01.06.01	Current taxes recoverable	37,718	37,215	Thousand
1.01.06.01.01	Recoverable taxes	37,718	37,215	Thousand
01/01/2007	Prepaid expenses	0	0	Thousand
01/01/2008	Other current assets	88,875	82,023	Thousand
1.01.08.01	Non-current assets held for sale	0	0	Thousand
1.01.08.02	Discontinued operations	0	0	Thousand
1.01.08.03	Others	88,875	82,023	Thousand
1.01.08.03.01	Advances to employees	14,112	15,904	Thousand
1.01.08.03.02	Sundry	22,335	14,619	Thousand
1.01.08.03.03	Technical cooperation agreement	52,428	51,376	Thousand
1.01.08.03.04	Banks and arrangements	0	124	Thousand
1.01.08.03.05	Collateral for financing	0	0	Thousand
1.02	Non-Current Assets	12,218,125	11,646,360	Thousand
02/01/2001	Long-term receivables	4,354,045	4,195,621	Thousand
1.02.01.01	Short-term investments measured at fair value through profit or loss	0	0	Thousand
1.02.01.01.01	Securities designated at fair value	0	0	Thousand
1.02.01.02	Short-term investments assessed at fair value through other comprehensive earnings	0	0	Thousand
1.02.01.03	Short-term investments measured at amortized cost	80,246	75,285	Thousand
1.02.01.04	Trade Receivables	115,929	165,697	Thousand
1.02.01.04.01	Clients	47,522	56,284	Thousand
1.02.01.04.02	Other receivables	0	0	Thousand
1.02.01.04.03	Collaterals as Guarantees of Loans, Financing, and Debentures	32,793	61,883	Thousand
1.02.01.04.04	Restricted short-term investments	0	0	Thousand
1.02.01.04.05	Advances and other	35,614	47,530	Thousand
1.02.01.04.06	Sundry credits	0	0	Thousand
1.02.01.05	Inventories	0	0	Thousand
1.02.01.06	Biological assets	0	0	Thousand
1.02.01.07	Deferred taxes	293,261	236,824	Thousand
1.02.01.07.01	Deferred income tax and social contribution	293,261	236,824	Thousand
1.02.01.08	Prepaid expenses	0	0	Thousand
1.02.01.09	Related-party Credits	0	0	Thousand
1.02.01.09.01	Credits with affiliates	0	0	Thousand
1.02.01.09.03	Credits with controlling companies	0	0	Thousand
1.02.01.09.04	Credits with other related parties	0	0	Thousand
1.02.01.10	Other non-current assets	3,864,609	3,717,815	Thousand
1.02.01.10.01	Non-current assets held for sale	0	0	Thousand
1.02.01.10.02	Discontinued operations	0	0	Thousand

Consolidated Financial Information / Balance sheet – Assets

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Previous Year Amount	Precision
1.02.01.10.03	Financial assets - concession contracts	1,228,299	1,016,635	Thousand
	Financial assets measured at fair value through other			
1.02.01.10.04	comprehensive income	620	620	Thousand
1.02.01.10.05	Right-of-use from lease	84,607	86,967	Thousand
1.02.01.10.06	Contract assets	2,546,604	2,609,114	Thousand
1.02.01.10.07	Technical cooperation agreement	4,479	4,479	Thousand
1.02.02	Investments	260	260	Thousand
1.02.02.01	Equity interests	260	260	Thousand
1.02.02.01.01	Interests in affiliates	0	0	Thousand
1.02.02.01.04	Interests in joint subsidiaries	260	0	Thousand
1.02.02.01.05	Other investments	0	260	Thousand
1.02.02.02	Investments properties	0	0	Thousand
02/01/2003	Property, plant, and equipment	1,750,315	1,765,707	Thousand
1.02.03.01	Fixed assets in operation	1,750,315	1,765,707	Thousand
1.02.03.02	Right of use in leases	0	0	Thousand
1.02.03.03	Construction in progress	0	0	Thousand
02/01/2004	Intangible assets	6,113,505	5,684,772	Thousand
1.02.04.01	Intangible assets	6,113,505	5,684,772	Thousand
1.02.04.01.01	Concession contract	6,113,505	5,684,772	Thousand
1.02.04.01.02	Intangible assets in progress	0	0	Thousand
1.02.04.02	Goodwill	0	0	Thousand

Consolidated Financial Information / Balance sheet – Liabilities

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Previous Year Amount	Precision
2	Total Liabilities	14,317,315	14,189,863	Thousand
2.01	Current Liabilities	1,847,757	2,011,670	Thousand
01/02/2001	Social and labor obligations	188,660	141,681	Thousand
2.01.01.01	Social liabilities	0	0	Thousand
2.01.01.02	Labor Obligations	188,660	141,681	Thousand
01/02/2002	Suppliers	345,216	388,277	Thousand
2.01.02.01	Domestic suppliers	345,216	388,277	Thousand
2.01.02.02	Foreign suppliers	0	0	Thousand
01/02/2003	Tax liabilities	103,954	113,118	Thousand
2.01.03.01	Federal tax liabilities	100,908	109,684	Thousand
2.01.03.01.01	Income tax and social contribution payable	0	0	Thousand
2.01.03.01.02	Other tax liabilities	100,908	109,684	Thousand
2.01.03.02	State tax liabilities	0	0	Thousand
2.01.03.03	Municipal tax liabilities	3,046	3,434	Thousand
01/02/2004	Loans and financing	647,912	681,656	Thousand
2.01.04.01	Loans and financing	123,189	113,975	Thousand
2.01.04.01.01	In domestic currency	64,109	63,927	Thousand
2.01.04.01.02	In foreign currency	59,080	50,048	Thousand
2.01.04.02	Debentures	524,723	567,681	Thousand
2.01.04.02.01	Non-convertible	524,723	567,681	Thousand
2.01.04.02.02	Convertible	0	0	Thousand
2.01.04.03	Financing lease	0	0	Thousand
01/02/2005	Other liabilities	520,458	599,999	Thousand
2.01.05.01	Related-party liabilities	0	0	Thousand
2.01.05.01.01	Debt with affiliates	0	0	Thousand
2.01.05.01.03	Debt with controlling companies	0	0	Thousand
2.01.05.01.04	Debt with other related parties	0	0	Thousand
2.01.05.02	Others	520,458	599,999	Thousand
2.01.05.02.01	Dividends and interest on own capita (JCP) payable	342,484	430,991	Thousand
2.01.05.02.02	Minimum mandatory dividend payable	0	0	Thousand
2.01.05.02.03	Liabilities by share-based payment	0	0	Thousand
2.01.05.02.04	Obligations with retirement benefits	8,529	60	Thousand
2.01.05.02.05	Electric power	0	0	Thousand
2.01.05.02.06	Technical cooperation agreement	84	1,298	Thousand
2.01.05.02.07	Public-Private Partnership	49,220	45,752	Thousand
2.01.05.02.08	Other obligations	71,868	74,367	Thousand
2.01.05.02.09	Obligations - Lease	48,273	47,531	Thousand
01/02/2006	Provisions	41,557	86,939	Thousand
2.01.06.01	Tax, social security, labor, and civil provisions	41,557	86,939	Thousand
2.01.06.01.01	Tax provisions	0	0	Thousand
2.01.06.01.02	Labor and social security provisions	0	0	Thousand
2.01.06.01.03	Provisions for employee benefits	0	0	Thousand
2.01.06.01.04	Civil provisions	0	0	Thousand
2.01.06.01.05	Other tax liabilities	0	1,714	Thousand
2.01.06.01.06	Accrued vacation pay and 13th salary	0	0	Thousand
2.01.06.01.07	Profit-sharing with employees	41,557	85,225	Thousand
2.01.06.02	Other provisions	0	0	Thousand
2.01.06.02.01	Warranty provisions	0	0	Thousand
2.01.06.02.02	Restructuring provisions	0	0	Thousand
2.01.06.02.03	Provisions or environmental and decommissioning liabilities	0	0	Thousand
01/02/2007	Liabilities on Non-current assets held for sale and discontinued assets	0	0	Thousand
2.01.07.01	Liabilities on non-current assets held for sale	0	0	Thousand
2.01.07.02	Liabilities on assets of discontinued operations	0	0	Thousand
2.02	Non-Current Liabilities	4,837,311	4,604,368	Thousand
02/02/2001	Loans and financing	4,344,445	4,061,858	Thousand
2.02.01.01	Loans and financing	1,794,680	1,315,102	Thousand
2.02.01.01.01	In domestic currency	683,673	686,293	Thousand
2.02.01.01.02	In foreign currency	1,111,007	628,809	Thousand
2.02.01.02	Debentures	2,549,765	2,746,756	Thousand
2.02.01.02.01	Non-convertible	2,549,765	2,746,756	Thousand
2.02.01.02.02	Convertible	0	0	Thousand
2.02.01.03	Financing lease	0	0	Thousand
02/02/2002	Other liabilities	369,414	416,298	Thousand

Consolidated Financial Information / Balance sheet – Liabilities

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Previous Year Amount	Precision
2.02.02.01	Related-party liabilities	0	0	Thousand
2.02.02.01.01	Debt with affiliates	0	0	Thousand
2.02.02.01.03	Debt with controlling companies	0	0	Thousand
2.02.02.01.04	Debt with other related parties	0	0	Thousand
2.02.02.02	Others	369,414	416,298	Thousand
2.02.02.02.01	Liabilities by share-based payment	0	0	Thousand
2.02.02.02.02	Advance for future capital increase	0	0	Thousand
2.02.02.02.03	Obligations with retirement benefits	102,743	109,577	Thousand
2.02.02.02.04	Investment losses	0	0	Thousand
2.02.02.02.05	Deposits for works	53,894	54,470	Thousand
2.02.02.02.06	Public-Private Partnership	141,467	166,148	Thousand
2.02.02.02.07	Sundry	32,327	41,356	Thousand
2.02.02.02.08	Obligations - Lease	38,983	44,747	Thousand
2.02.02.02.09	Technical cooperation agreement	0	0	Thousand
02/02/2003	Deferred taxes	0	0	Thousand
2.02.03.01	Deferred income tax and social contribution	0	0	Thousand
02/02/2004	Provisions	123,452	126,212	Thousand
2.02.04.01	Tax, social security, labor, and civil provisions	123,452	126,212	Thousand
2.02.04.01.01	Tax provisions	0	0	Thousand
2.02.04.01.02	Labor and social security provisions	0	0	Thousand
2.02.04.01.03	Provisions for employee benefits	0	0	Thousand
2.02.04.01.04	Civil provisions	0	0	Thousand
2.02.04.01.05	Taxes installments	0	0	Thousand
2.02.04.01.06	Provision for legal disputes	123,452	126,212	Thousand
2.02.04.02	Other provisions	0	0	Thousand
2.02.04.02.01	Warranty provisions	0	0	Thousand
2.02.04.02.02	Restructuring provisions	0	0	Thousand
2.02.04.02.03	Provisions or environmental and decommissioning liabilities	0	0	Thousand
02/02/2005	Liabilities on Non-current assets held for sale and discontinued assets	0	0	Thousand
2.02.05.01	Liabilities on non-current assets held for sale	0	0	Thousand
2.02.05.02	Liabilities on assets of discontinued operations	0	0	Thousand
02/02/2006	Unearned profit and service revenue	0	0	Thousand
2.02.06.01	Unearned profit	0	0	Thousand
2.02.06.02	Unearned service revenue	0	0	Thousand
2.02.06.03	Prepaid investment grants	0	0	Thousand
2.03	Consolidated equity	7,632,247	7,573,825	Thousand
03/02/2001	Paid-in capital	3,606,531	3,402,385	Thousand
03/02/2002	Capital reserve	-8,576	-8,576	Thousand
2.03.02.01	Goodwill in the issuance of shares	0	0	Thousand
2.03.02.02	Reserve for additional paid-in capital in incorporation	0	0	Thousand
2.03.02.03	Disposal of warrant bonus	0	0	Thousand
2.03.02.04	Granted options	0	0	Thousand
2.03.02.05	Treasury shares	-8,576	-8,576	Thousand
2.03.02.06	Advance for future capital increase	0	0	Thousand
2.03.02.07	Convertible debentures	0	0	Thousand
03/02/2003	Reassessment reserve	0	0	Thousand
03/02/2004	Appropriated retained earnings	3,721,575	4,225,721	Thousand
2.03.04.01	Legal reserve	526,575	526,575	Thousand
2.03.04.02	Statutory reserve	0	0	Thousand
2.03.04.03	Contingency reserve	0	0	Thousand
2.03.04.04	Unrealized revenue reserve	0	0	Thousand
2.03.04.05	Profit retention reserve	3,079,200	3,582,590	Thousand
2.03.04.06	Special reserve for non-distribution dividends	0	0	Thousand
2.03.04.07	Tax incentive reserve	115,800	116,556	Thousand
2.03.04.08	Proposed additional dividend	0	0	Thousand
2.03.04.09	Treasury shares	0	0	Thousand
03/02/2005	Accumulated profits/losses	358,436	0	Thousand
03/02/2006	Valuation adjustments to equity	-45,719	-45,705	Thousand
03/02/2007	Cumulative translation adjustments	0	0	Thousand
03/02/2008	Other comprehensive earnings	0	0	Thousand
03/02/2009	Non-controlling interests	0	0	Thousand

Consolidated Financial Information / Statements of income

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Accumulated amount for the current year	Quarter Amount from Previous Year	Accumulated Amount from Previous Year	Precision
3.01	Revenue from sales of goods and/or services	1,963,077	3,825,404	1,799,800	3,531,435	Thousand
01/03/2001	Water services	1,156,894	2,274,985	1,046,873	2,101,201	Thousand
01/03/2002	Sewage services	598,269	1,183,452	539,502	1,074,928	Thousand
01/03/2003	Construction revenue	206,597	364,372	211,871	352,842	Thousand
01/03/2004	Revenue from solid waste	1,317	2,595	1,554	2,464	Thousand
3.02	Cost of goods and/or services sold	-1,104,019	-2,129,534	-1,139,479	-2,087,570	Thousand
02/03/2001	Cost of goods and/or services sold	-897,422	-1,765,162	-927,608	-1,734,728	Thousand
02/03/2002	Construction cost	-206,597	-364,372	-211,871	-352,842	Thousand
3.03	Gross income	859,058	1,695,870	660,321	1,443,865	Thousand
3.04	Operating expenses/revenue	-327,143	-654,636	-335,021	-627,842	Thousand
04/03/2001	Sales expenses	-123,974	-256,498	-136,135	-258,258	Thousand
3.04.01.01	Sales expenses	-68,494	-137,171	-85,156	-154,810	Thousand
3.04.01.02	Expected credit losses on doubtful accounts	-55,480	-119,327	-50,979	-103,448	Thousand
04/03/2002	General and administrative expenses	-172,496	-340,316	-170,940	-311,969	Thousand
04/03/2003	Losses for the non-recoverability of assets	0	0	0	0	Thousand
04/03/2004	Other operating revenue	10,533	18,423	15,027	32,007	Thousand
04/03/2005	Other operating expenses	-41,206	-76,245	-42,973	-89,622	Thousand
3.04.05.01	Other operating expenses	-41,206	-76,245	-42,973	-89,622	Thousand
3.04.05.02	Profit-sharing with employees	0	0	0	0	Thousand
04/03/2006	Equity in net income of subsidiaries	0	0	0	0	Thousand
3.05	Profit before financial income and taxes	531,915	1,041,234	325,300	816,023	Thousand
3.06	Financial income (loss)	-117,144	-164,412	-20,541	-74,737	Thousand
06/03/2001	Finance revenue	88,009	160,607	87,474	167,277	Thousand
06/03/2002	Finance expenses	-205,153	-325,019	-108,015	-242,014	Thousand
3.07	Profit before income taxes	414,771	876,822	304,759	741,286	Thousand
3.08	Income tax and social contribution on profit	-89,598	-200,099	-55,483	-154,304	Thousand
08/03/2001	Current	-134,993	-256,536	-50,389	-152,908	Thousand
08/03/2002	Deferred	45,395	56,437	-5,094	-1,396	Thousand
3.09	Net profit (loss) from continuing operations	325,173	676,723	249,276	586,982	Thousand
3.10	Profit (loss) from discontinued operations	0	0	0	0	Thousand
10/03/2001	Net Profit/Loss of discontinued operations	0	0	0	0	Thousand
10/03/2002	Net Profit/Loss on discontinued operations assets	0	0	0	0	Thousand
3.11	Consolidate Profit/Loss for the Period	325,173	676,723	249,276	586,982	Thousand
11/03/2001	Attributed to the Parent company's partners	325,173	676,723	249,276	586,982	Thousand
11/03/2002	Attributed to non-controlling partners	0	0	0	0	Thousand
3.99	Earning per share - (Reais/Share)	0	0	0	0	Thousand
3.99.01	Basic earnings per share	0	0	0	0	Thousand
3.99.01.01	Registered Common	0.86	1.78	0.66	1.55	Thousand
3.99.02	Diluted earnings per share	0	0	0	0	Thousand
3.99.02.01	Registered Common	0.86	1.78	0.66	1.55	Thousand

Consolidated Financial Information / Statements of comprehensive income

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Current Quarter Amount	Accumulated amount for the current year	Quarter Amount from Previous Year	Accumulated Amount from Previous Year	Precision
4.01	Net Consolidate Profit for the Period	325,173	676,723	249,276	586,982	Thousand
4.02	Other comprehensive earnings	0	0	0	0	Thousand
02/04/2002	Actuarial Loss with Retirement Benefit	0	0	0	0	Thousand
02/04/2003	IR (Income tax) on CS Actuarial Loss with Retirement Benefit	0	0	0	0	Thousand
02/04/2004	Fair Value of available-for-sale financial assets	0	0	0	0	Thousand
4.03	Comprehensive income consolidated for the period	325,173	676,723	249,276	586,982	Thousand
03/04/2001	Attributed to the Parent company's partners	325,173	676,723	249,276	586,982	Thousand
03/04/2002	Attributed to non-controlling partners	0	0	0	0	Thousand

Consolidated Financial Information / Statements of cash flows (Indirect Method)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Accumulated amount for the current year	Accumulated Amount from Previous Year	Precision
6.01	Net cash from operational activities	1,013,400	826,659	Thousand
01/06/2001	Cash generated in operations	1,392,522	1,202,809	Thousand
6.01.01.01	Net profit for the year	676,723	586,982	Thousand
6.01.01.02	Allowance for Doubtful Accounts	119,327	103,448	Thousand
6.01.01.03	Recovery of Written-Off Accounts	0	0	Thousand
6.01.01.04	Charges, inflation adjustments, and exchange-rate changes, net	153,306	27,505	Thousand
6.01.01.05	Interest revenues and expenses) FOR	155,076	109,452	Thousand
6.01.01.06	Deferred income tax and social contribution	-56,437	1,396	Thousand
6.01.01.07	Share of profit of subsidiary	0	0	Thousand
6.01.01.08	Gain/loss in the write-off of assets	402	9,501	Thousand
6.01.01.09	Depreciation and amortization	388,036	394,234	Thousand
6.01.01.10	Recording (reversals) of provisions	-5,015	-12,796	Thousand
6.01.01.11	Provision from retirement benefits	5,280	27,608	Thousand
6.01.01.12	Financial assets	-39,143	-43,403	Thousand
6.01.01.13	Others	-5,702	-842	Thousand
6.01.01.14	Income from grants	0	0	Thousand
6.01.01.15	Net margin from construction revenue	0	0	Thousand
6.01.01.16	Provision for inventory losses	669	-276	Thousand
01/06/2002	Changes in assets and liabilities	59,261	9,639	Thousand
6.01.02.01	Trade receivables	-144,357	-238,244	Thousand
6.01.02.02	Inventories	2,860	-8,757	Thousand
6.01.02.03	Recoverable taxes	-503	-156,126	Thousand
6.01.02.04	Banks and arrangements	0	0	Thousand
6.01.02.05	Collateral for financing	0	0	Thousand
6.01.02.06	Investment of securities/restricted short-term investments	0	0	Thousand
6.01.02.07	Prepaid tariff pass-through	5,977	3,897	Thousand
6.01.02.08	Other financial assets	0	0	Thousand
6.01.02.09	Others	31,886	5,755	Thousand
6.01.02.10	Suppliers	-43,061	13,227	Thousand
6.01.02.11	Taxes, rates, contributions, and social and labor charges	217,531	296,916	Thousand
6.01.02.12	Accrued vacation pay and 13th salary	46,979	47,309	Thousand
6.01.02.13	Profit-sharing with employees	-43,668	-6,661	Thousand
6.01.02.14	Technical cooperation agreement	-2,266	-9,035	Thousand
6.01.02.15	Contingencies	2,255	-997	Thousand
6.01.02.16	Obligations with retirement benefits	-3,645	-39,120	Thousand
6.01.02.17	Other liabilities	5,098	-13,592	Thousand
6.01.02.18	Grievance - Collective-bargaining agreement 2019/2022	0	0	Thousand
6.01.02.19	Payment of Actuarial Liability	0	0	Thousand
6.01.02.20	Voluntary Dismissal Incentive Program - PDVI	-15,825	115,067	Thousand

Consolidated Financial Information / Statements of cash flows (Indirect Method)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Accumulated amount for the current year	Accumulated Amount from Previous Year	Precision
01/06/2003	Others	-438,383	-385,789	Thousand
6.01.03.01	Interest paid	-189,038	-207,574	Thousand
6.01.03.02	Interest paid to Public-Private Partnership	-5,992	-7,188	Thousand
6.01.03.03	Payment of Income Tax/Social Contribution (IR/CSLL)	-243,353	-171,027	Thousand
6.02	Net cash used in investment activities	-1,100,624	-636,719	Thousand
6.02.01	Investment of Securities/Restricted short-term investments	0	0	Thousand
6.02.02	Redemption of securities/Restricted short-term investments	0	0	Thousand
6.02.03	Conversion of debentures into Shares	0	0	Thousand
6.02.04	Acquisitions of investment	0	0	Thousand
6.02.05	Purchase of intangible assets and property and equipment	0	0	Thousand
6.02.08	Payment to Public-Private Partnership	-20,861	-15,095	Thousand
02/06/2009	Capital increase in Subsidiaries	0	0	Thousand
02/06/2010	Acquisition of contract assets	-561,300	-464,771	Thousand
02/06/2011	Acquisition of intangible assets	-283,957	-146,566	Thousand
02/06/2012	Acquisition of property, plant and equipment	-35,456	-23,198	Thousand
02/06/2013	Amount received for sale of property, plant and equipment	2,398	2,121	Thousand
02/06/2014	Collateral for financing	33,388	1,495	Thousand
02/06/2015	Banks and arrangements	-4,362	9,295	Thousand
02/06/2016	Securities	-230,474	0	Thousand
6.03	Net cash from financing activities	-630,109	-545,312	Thousand
6.03.01	Inflows of loans, financing and debentures	436,687	256,790	Thousand
6.03.02	Amortization of loans, financing and debentures	-342,282	-426,597	Thousand
6.03.03	Interest paid of financial loans and debentures	0	0	Thousand
6.03.04	Interest paid on stockholders equity	-148,454	-352,402	Thousand
6.03.05	Payment of Actuarial Liability	0	0	Thousand
6.03.06	Principal and Cemig interest payments	0	0	Thousand
6.03.07	Payment of taxes installments	0	0	Thousand
6.03.08	Payment of principal and Interest Debts and Concessions	0	0	Thousand
6.03.09	Payment of Tax Provision	0	0	Thousand
6.03.10	Dividends paid	-541,696	0	Thousand
03/06/2011	Advance for future capital increase	0	0	Thousand
03/06/2012	Funding cost	-6,845	-301	Thousand
03/06/2013	Payment of lease	-27,519	-22,802	Thousand
6.04	Exchange rate changes on Cash and Cash Equivalents	0	0	Thousand
6.05	Increase (Decrease) in cash and cash equivalents	-717,333	-355,372	Thousand
05/06/2001	Opening balance of cash and cash equivalents	1,031,425	1,122,299	Thousand
05/06/2002	Closing balance in cash and cash equivalents	314,092	766,927	Thousand

Consolidated Financial Information / Statement of changes in shareholders' equity / DMPL (Current)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account Description	Paid-up capital	Capital reserves, granted in Treasury shares	Earnings reserves	Accumulated profits/losses	Other comprehensive earnings	Equity	Non-controlling interests	Consolidated equity	Precision
5.01	Opening balances	3,402,385	-8,576	4,225,721	0	-45,705	7,573,825	0	7,573,825	Thousand
5.02	Prior years' adjustments	0	0	0	0	0	0	0	0	Thousand
5.03	Opening balances adjusted	3,402,385	-8,576	4,225,721	0	-45,705	7,573,825	0	7,573,825	Thousand
5.04	Capital transactions with partners	0	0	0	0	0	0	0	0	Thousand
04/05/2001	Capital increase	0	0	0	0	0	0	0	0	Thousand
04/05/2002	Expenses with issuance of shares	0	0	0	0	0	0	0	0	Thousand
04/05/2003	Recognized granted options	0	0	0	0	0	0	0	0	Thousand
04/05/2004	Acquired treasury shares	0	0	0	0	0	0	0	0	Thousand
04/05/2005	Treasury shares sold	0	0	0	0	0	0	0	0	Thousand
04/05/2006	Dividends	0	0	0	0	0	0	0	0	Thousand
04/05/2007	Interest on stockholders' capital	0	0	0	0	0	0	0	0	Thousand
5.05	Total comprehensive income	0	0	0	676,723	0	676,723	0	676,723	Thousand
05/05/2001	Net income for the period	0	0	0	676,723	0	676,723	0	676,723	Thousand
05/05/2002	Other comprehensive earnings	0	0	0	0	0	0	0	0	Thousand
5.05.02.01	Adjustments to Financial Instruments	0	0	0	0	0	0	0	0	Thousand
5.05.02.02	Taxes on adjustments to financial instruments	0	0	0	0	0	0	0	0	Thousand
5.05.02.03	Equity Method Compr. Income Affiliated company	0	0	0	0	0	0	0	0	Thousand
5.05.02.04	Translation adjustments for the period	0	0	0	0	0	0	0	0	Thousand
5.05.02.05	Taxes on Translation adjustments for the period	0	0	0	0	0	0	0	0	Thousand
5.05.03	Reclassification for profit or loss	0	0	0	0	0	0	0	0	Thousand
5.05.03.01	Adjustments to Financial Instruments	0	0	0	0	0	0	0	0	Thousand
5.06	Internal changes in shareholders' equity	204,146	0	-504,146	-318,287	-14	-618,301	0	-618,301	Thousand
06/05/2001	Recognition of reserves	0	0	0	0	0	0	0	0	Thousand
06/05/2002	Realization of revaluation reserve	0	0	0	0	0	0	0	0	Thousand

Consolidated Financial Information / Statement of changes in shareholders' equity / DMPL (Current)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account Description	Paid-up capital	Capital reserves, granted in Treasury shares	Earnings reserves	Accumulated profits/losses	Other comprehensive earnings	Equity	Non-controlling interests	Consolidated equity	Precision
06/05/2003	Taxes on realization of revaluation reserve	0		0	0	0	0	0	0	Thousand
06/05/2004	Legal reserve	0		0	0	0	0	0	0	Thousand
06/05/2005	Tax incentive reserve	756		0	-756	0	0	0	0	Thousand
06/05/2006	Earnings retention	203,390		0	-203,390	0	0	0	0	Thousand
	Interest on stockholders' capital	0		0	-237,723	0	-237,723	0	-237,723	Thousand
06/05/2008	Declared dividends	0		0	0	0	0	0	0	Thousand
06/05/2009	Extraordinary dividends	0		0	-300,000	0	-300,000	0	-300,000	Thousand
06/05/2010	Supplemental dividends	0		0	-80,578	0	-80,578	0	-80,578	Thousand
	Amortization of inflation adjustment on restated assets	0		0	21	-21	0	0	0	Thousand
	Deferred IR (Income tax) and CS (Social Contribution) on									
5.06.12	Restated Assets	0		0	-7	7	0	0	0	Thousand
5.07	Closing balances	3,606,531	-8,576	3,721,575	358,436	-45,719	7,632,247	0	7,632,247	Thousand

Consolidated Financial Information / Statement of changes in shareholders' equity / DMPL (Previous)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account Description	Paid-up capital	Capital reserves, granted in Treasury shares	Earnings reserves	Accumulated profits/losses	Other comprehensive earnings	Equity	Non-controlling interests	Consolidated equity	Precision
5.01	Opening balances	3,402,385	-8,576	3,856,580	0	4,125	7,254,514	0	7,254,514	Thousand
5.02	Prior years' adjustments	0	0	0	0	0	0	0	0	Thousand
5.03	Opening balances adjusted	3,402,385	-8,576	3,856,580	0	4,125	7,254,514	0	7,254,514	Thousand
5.04	Capital transactions with partners	0	0	0	0	0	0	0	0	Thousand
04/05/2001	Capital increase	0	0	0	0	0	0	0	0	Thousand
04/05/2002	Expenses with issuance of shares	0	0	0	0	0	0	0	0	Thousand
04/05/2003	Recognized granted options	0	0	0	0	0	0	0	0	Thousand
04/05/2004	Acquired treasury shares	0	0	0	0	0	0	0	0	Thousand
04/05/2005	Treasury shares sold	0	0	0	0	0	0	0	0	Thousand
04/05/2006	Dividends	0	0	0	0	0	0	0	0	Thousand
04/05/2007	Interest on stockholders' capital	0	0	0	0	0	0	0	0	Thousand
5.05	Total comprehensive income	0	0	0	586,982	0	586,982	0	586,982	Thousand
05/05/2001	Net income for the period	0	0	0	586,982	0	586,982	0	586,982	Thousand
05/05/2002	Other comprehensive earnings	0	0	0	0	0	0	0	0	Thousand
	Adjustments to Financial									
5.05.02.01	Instruments	0	0	0	0	0	0	0	0	Thousand
	Taxes on adjustments to financial									
5.05.02.02	instruments	0	0	0	0	0	0	0	0	Thousand
	Equity Method Compr. Income									
5.05.02.03	Affiliated company	0	0	0	0	0	0	0	0	Thousand
	Translation adjustments for the									
5.05.02.04	period	0	0	0	0	0	0	0	0	Thousand
	Taxes on Translation adjustments									
5.05.02.05	for the period	0	0	0	0	0	0	0	0	Thousand
5.05.03	Reclassification for profit or loss	0	0	0	0	0	0	0	0	Thousand
	Adjustments to Financial									
5.05.03.01	Instruments	0	0	0	0	0	0	0	0	Thousand
	Internal changes in shareholders'									
5.06	equity	0	0	0	-260,078	-15	-260,093	0	-260,093	Thousand
06/05/2001	Recognition of reserves	0	0	0	0	0	0	0	0	Thousand

Consolidated Financial Information / Statement of changes in shareholders' equity / DMPL (Previous)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account Description	Paid-up capital	Capital reserves, granted in Treasury shares	Earnings reserves	Accumulated profits/losses	Other comprehensive earnings	Equity	Non-controlling interests	Consolidated equity	Precision
06/05/2002	Realization of revaluation reserve	0	0	0	0	0	0	0	0	0 Thousand
06/05/2003	Taxes on realization of revaluation reserve	0	0	0	0	0	0	0	0	0 Thousand
06/05/2004	Legal reserve	0	0	0	0	0	0	0	0	0 Thousand
06/05/2005	Tax incentive reserve	0	0	0	0	0	0	0	0	0 Thousand
06/05/2006	Earnings retention	0	0	0	0	0	0	0	0	0 Thousand
06/05/2007	Interest on the stockholders' equity	0	0	0	-260,093	0	-260,093	0	-260,093	0 Thousand
06/05/2010	Amortization of inflation adjustment on restated assets	0	0	0	23	-23	0	0	0	0 Thousand
06/05/2011	Deferred IR (Income tax) and CS (Social Contribution) on Restated Assets	0	0	0	-8	8	0	0	0	0 Thousand
5.07	Closing balances	3,402,385	-8,576	3,856,580	326,904	4,110	7,581,403	0	7,581,403	0 Thousand

Consolidated financial information / Statements of Added Value

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of Reais)

Account Code	Account description	Accumulated amount for the current year	Accumulated Amount from Previous Year	Precision
7.01	Revenue	4,077,465	3,784,152	Thousand
7.01.01	Sales of Goods, products, and services	3,813,997	3,502,751	Thousand
7.01.02	Other income	18,423	32,007	Thousand
7.01.02.01	Other operating revenue	18,423	32,007	Thousand
7.01.02.02	Recovery of Written-Off Accounts	0	0	Thousand
7.01.03	Revenue ref. to Construction of Own Assets	364,372	352,842	Thousand
7.01.04	Allowance for/Reversal of Doubtful accounts	-119,327	-103,448	Thousand
7.02	Inputs purchased from third parties	-1,424,630	-1,316,818	Thousand
7.02.01	Costs of Products, Goods, and Services Sold	-1,239,859	-1,149,915	Thousand
7.02.02	Materials, electric power, Outsourced services, and others	-147,943	-114,376	Thousand
02/07/2003	Loss/Recovery of Asset values	0	0	Thousand
7.02.04	Others	-36,828	-52,527	Thousand
7.03	Gross value added	2,652,835	2,467,334	Thousand
7.04	Retentions	-388,036	-394,234	Thousand
7.04.01	Depreciation, Amortization, and Depletion	-388,036	-394,234	Thousand
04/07/2002	Others	0	0	Thousand
7.05	Net value added produced	2,264,799	2,073,100	Thousand
7.06	Value added received in transference	166,510	172,317	Thousand
7.06.01	Equity in net income of subsidiaries	0	0	Thousand
7.06.02	Finance revenue	166,510	172,317	Thousand
06/07/2003	Others	0	0	Thousand
7.07	Total value added to distribute	2,431,309	2,245,417	Thousand
7.08	Distribution of value added	2,431,309	2,245,417	Thousand
7.08.01	Personnel	735,044	784,377	Thousand
7.08.01.01	Direct compensation	469,382	524,297	Thousand
7.08.01.02	Benefits	197,100	188,802	Thousand
7.08.01.03	F.G.T.S. (Guarantee Fund for Length of Service)	36,140	35,025	Thousand
7.08.01.04	Others	32,422	36,253	Thousand
7.08.01.04.01	Profit-sharing with employees	32,422	36,253	Thousand
7.08.02	Taxes, duties, and contributions	634,608	559,364	Thousand
7.08.02.01	Federal	596,704	523,615	Thousand
7.08.02.02	State	34,704	33,162	Thousand
7.08.02.03	Municipal	3,200	2,587	Thousand
7.08.03	Third-party capital yield	384,934	314,694	Thousand
7.08.03.01	Interest	367,317	302,750	Thousand
7.08.03.02	Rentals	17,460	11,944	Thousand
7.08.03.03	Others	157	0	Thousand
7.08.04	Yield from shareholders' capital	676,723	586,982	Thousand
7.08.04.01	Interest on the stockholders' equity	318,301	260,093	Thousand
7.08.04.02	Dividends	0	0	Thousand
7.08.04.03	Retained earnings / Loss for the period	358,422	326,889	Thousand
7.08.04.04	Equity Non-controlling parties in retained earnings	0	0	Thousand
08/07/2005	Others	0	0	Thousand

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Comment on Performance

The Company presents below the Comment on Performance on operating and financial income for the second quarter of 2024 (2Q24), in comparison to the second quarter of 2023 (2Q23):

1. Operating Performance

Concessions

In June 2024, COPASA MG (consolidated) had 637 concessions for the provision of water services and 308 concessions for sewage services, as follows:

Concessions ¹	06/2024			06/2023		
	Total	Parent Company	COPANOR	Total	Parent Company	COPANOR
Water						
Concessions	637	588	49	640	591	49
Under operation	632	583	49	632	584	48
Sewage						
Concessions ³	308	252	56	309	253	56
Under operation	273	231	42	270	229	41

(1) It is considered only one (1) concession/operation by municipality, regardless of having more than one contract in the cases of COPASA or COPANOR assistance in the same municipality, or of one contract that comprises only districts and localities.

The 10 main effective concessions on 06/30/2024, which represented, together, about 49% of the Company's net income with water and sewage, as well as their respective maturities, are listed as follows:

Municipalities with effective concession	Maturity
Belo Horizonte	11/2032
Contagem	02/2073
Betim	12/2042
Montes Claros	07/2048
Divinópolis	06/2041
Ribeirão das Neves	05/2034
Patos de Minas	12/2038
Santa Luzia	02/2050
Pouso Alegre	08/2046
Varginha	06/2047

In June 2024, 84% of the Company's income with water and sewage were from concessions which maturity terms end after December 2031. There are overdue concessions related to 38 municipalities, and a judicially-void contract related to one (01) municipality, which represent, together, about 4.8% of the Company's water and sewage income.

Meeting the principle of the continuity of provision of essential public services, the services continue to be rendered and invoiced normally by the Company, both in the municipalities with overdue concessions, and in the municipality, it was declared contractual nullity.

Operational Data

The main operational data and the evolution in the comparative periods are presented as follows: Considering COPASA MG and COPANOR, together, in the last 12 months, the number of economies (consuming units) for the provision of water and sewage services presented an increase of 0.5% and 2.1%, respectively.

Operational Data Consolidated (COPASA+COPANOR)	2Q24	2Q23	Variation (Amount)	Variation (%)
Water				
Connections (1,000 units)	4,678	4,656	21	0.5%
Economies (1,000 units)	5,645	5,615	29	0.5%
Population assisted (1,000 inhabitants)	11,749	11,852	(103)	-0.9%
Distributed volume (1,000 m ³)	288,815	274,838	13,977	5.1%
Measured volume (1,000 m ³)	175,181	163,330	11,850	7.3%
Extension of the network (km)	66,975	65,397	1,578	2.4%
Sewage				
Connections (1,000 units)	3,208	3,156	52	1.7%
Economies (1,000 units)	4,090	4,006	84	2.1%
Population assisted (1,000 inhabitants)	8,630	8,594	36	0.4%
Measured volume (1,000 m ³)	121,133	112,475	8,658	7.7%
Extension of the network (km)	33,892	33,276	616	1.8%

Number of employees

The number of employees are presented in the comparative periods as follows, considering that the drop observed of 4.5% in the Parent Company's number of employees, in the latest 12 months, is related to the Voluntary Dismissal Incentive Program (PDVI) implemented in 2023.

Number of employees	06/2024	06/2023	Variation (Amount)	Variation (%)
COPASA	9,722	10,179	(457)	-4.5%
COPANOR	499	473	26	5.5%
Total	10,221	10,652	(431)	-4.1%

2. Financial Performance

Considering the immateriality of the subsidiary COPANOR, the financial information provided by the Company in the Comment on Performance, unless otherwise indicated, refer to the individual financial information.

Net revenue

The net revenue of water, sewage, and solid waste was R\$ 1.74 billion in the 2Q24, as the following table:

Net revenue (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Net revenue - Water	1,145,463	1,035,855	109,608	10.6%
Net revenue - Sewage	594,688	536,025	58,663	10.9%
Net Revenue - Solid waste	1,317	1,554	(237)	-15.3%
Net revenue - Water, Sewage, and Solid Waste	1,741,468	1,573,434	168,034	10.7%

The increase in the net revenue of water, sewage, and solid waste was due to the tariff adjustment applied on 01.01.2024, with Average Tariff Effect (ETM) of 4.21% as well as the increase of 74% in the water and sewage amount measured, altogether.

Costs and expenses

Costs and expenses totaled R\$ 1.17 billion in the 2Q24, in comparison to R\$1.22 billion in the 2Q23, which represents an increase of 3.6%, as shown in the following table:

Costs and expenses (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Manageable Costs	780,629	846,853	(66,224)	-7.8%
Personnel	407,060	399,804	7,256	1.8%
Voluntary Dismissal Incentive Program - PDVI	(2,108)	115,067	(117,175)	-101.8%
Outsourced services	194,185	165,083	29,102	17.6%
PPP of Rio Manso	23,054	22,461	593	2.6%
Supplies	17,794	19,227	(1,433)	-7.5%
Impairment of Trade Receivables	55,584	51,220	4,364	8.5%
Tariff pass-through to Municipalities	71,826	62,237	9,589	15.4%
Sundry Operating Costs	13,234	11,754	1,480	12.6%
Non-Manageable Costs	199,349	165,652	33,697	20.3%
Electric power	150,616	135,533	15,083	11.1%
Telecommunication	5,024	4,679	345	7.4%
Treatment and Laboratory Materials	33,148	33,503	(355)	-1.1%
Fuel and lubricant	10,561	9,395	1,166	12.4%
Tax credits	-	(17,458)	17,458	-100.0%
Depreciation and amortization	193,743	204,646	(10,903)	-5.3%
Charge for the Use of Water Resources	-	1,009	(1,009)	-100.0%
Total costs and expenses (without PDVI)	1,175,829	1,103,093	72,736	6.6%
Total costs and expenses	1,173,721	1,218,160	(44,439)	-3.6%

Below, the Company presents comments on the items comprised in cost of sales and services rendered, sales and administrative expenses (less construction costs) which presented the most significant variations:

Personnel: the increase in this account was 1.8% that can be explained, by the following factors:

- Reflex on salaries, vacation, 13th salary, among other benefits, arising from the collective-bargaining agreement (ACT) 2023, which base date is November, and is based on INPC (4.14%);
- Salary increase, in February/2024, of 2%, corresponding to one (1) wage bracket, granted to about 65% of total labor force, as a consequence of the ACT above-mentioned;
- Increase of R\$ 5.3 million spent with Health Insurance;
- Reduction of 457 employees, corresponding to 4.5%, in the Parent, comparing June 2024 to June 2023, mainly due to dismissals related to PDVI implemented in 2023; and
- Reduction of R\$ 2.0 million in expenses related to overtime premium.

Outsourced services: the increase seen in the account was 17.6%, considering that the items that presented a more significant variation in the period reported were the following:

- Increase of R\$ 7.4 million in expenses with preservation and maintenance of goods and systems;
- addition of R\$ 4.9 million in cleaning services, surveillance, messengers, and receptionists;
- addition of R\$ 4.5 million in information technology;
- addition of R\$ 4.2 million in tank truck services;
- increase of R\$ 3.3 million in expenditure with lease of movable assets;
- addition of R\$ 3.2 million in maintenance, outage, and reconnection;

PPP of Rio Manso: the increase of 2.6% observed in this account is due to the contractual adjustment occurred in April/2024, which adjustment index is IPCA.

Materials: this item presented a decrease of 7.5% in function especially of the reduction in expenditures referring to preservation and maintenance operating systems' materials.

Impairment of Trade Receivables: the increase of R\$ 4.4 million observed is mainly due to the increase in revenue.

Tariff Passthrough to Municipalities: the increase of 15.4% in this item was especially due to the addition in the amounts related to the tariff passthrough, in function of the addition in the revenue observed and in the number of municipal funds of sanitation qualified to receive such passthrough.

Sundry Operating Costs: increase of 12.6% verified was mainly due to the increase in expenses linked to tax incentives and in travels and accommodations.

Electric Power: o the addition of 11.1% observed in expenditures with electric power, considering the 2Q24 in comparison with 2Q23, is especially due to the net effect of the following factors:

- increase of about 5.4% in the Company's electric power consumption;
- Adjustment of 13.27% applied by Cemig on electric power fees, levied upon the captive market; effective from June 2023;
- elimination of the subsidy of 3% applicable to fees of electric power of water and sewage public utilities, levied upon the captive market, starting June 2023;
- reduction in expenses referring to electric power in function of the addition in the number of units migrated to Mercado Livre, considering that in June 2023 they were eight (8), and in June 2024, they were 21 units.
- Start of the acquisition of electric power by photovoltaic sources starting January 2024, reducing expenses with such input,

Fuel and lubricants: the increase of 12.4% is due especially to a higher use of equipment in the operational units (generators), impacting on a higher consumption of fuels, and to the increase in the fuel price in the 2Q24 in comparison to 2Q23.

Tax credits: starting 2024 the Tax Credits started to present zeroed balance, in function of the completion of the process of automatic record of tax credits of PIS/COFINS on depreciations and amortization expenses that started to be recorded directly in the expense accounts mentioned.

Depreciations and amortizations: the drop in the line of depreciations and amortizations in the 2Q24, in comparison to 2Q23, was mainly due to the change in the allocation of tax credits, as described in the previous item.

Other operating income (expenses)

The table with Other operating income (expenses) in the comparative periods is as follows:

Other operating income (expenses) (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Other operating revenue	10,369	15,496	(5,127)	-33.1%
Reversal of Non-Deductible Provision	7	7,544	(7,537)	-99.9%
Disposition of property and equipment	1,955	1,212	743	61.3%
Other income	8,407	6,740	1,667	24.7%
Other operating expenses	(40,859)	(41,517)	658	-1.6%
Legal disputes and indemnifications	(13,418)	(3,691)	(9,727)	263.5%
Rate of Arsac-MG	(15,109)	(14,204)	(905)	6.4%
Expenses with Environment Preservation	(2,313)	(11,350)	9,037	-79.6%
Taxes and levies	(4,137)	(3,707)	(430)	11.6%
Actuarial liability	(2,640)	(1,655)	(985)	59.5%
Other expenses	(3,242)	(6,910)	3,668	-53.1%
Other operating income (expenses)	(30,489)	(26,021)	(4,468)	17.2%

The increase observed in legal disputes and indemnifications is due to reversal in the 2Q23, of amounts referring to judicial proceedings, especially, the labor lawsuit related to the termination of employment contracts in virtue of the application of an extinguished dismissal policy, due to agreements entered into in individual processes of enforcement of judgment, which reduced the amounts of that quarter.

Equity method

The profit or loss using the equity method of 2Q24 is related to the subsidiary COPANOR, and was negative in R\$ 3.8 million. In the 2Q23, the result was negative in R\$ 2.8 million, as shown below:

Profit (Loss) COPANOR (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Net profit (loss)	(3,787)	(2,754)	(1,033)	37.5%

Financial income (loss)

The table with the financial income (loss) related to 2Q24 and 2Q23 is as follows:

Financial income (expenses) (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Finance revenue	86,439	86,253	186	0.2%
Inflation and exchange gains (losses)	8,598	21,410	(12,812)	-59.8%
Interest	21,990	11,641	10,349	88.9%
Short-term investments gain	20,093	34,078	(13,985)	-41.0%
Capitalization of financial assets/others	35,758	19,124	16,634	87.0%
Finance expenses	(205,138)	(107,993)	(97,145)	90.0%
Inflation and exchange gains (losses)	(122,589)	(25,550)	(97,039)	379.8%

Financial income (expenses) (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Charges on financing and provision for lawsuits	(82,273)	(81,965)	(308)	0.4%
Sundry	(276)	(478)	202	-42.3%
Net Finance income (costs)	(118,699)	(21,740)	(96,959)	446.0%

EBITDA and Consolidated Net Profit

EBITDA is a non-accounting measurement adopted by COPASA MG, calculated in accordance with the Resolution CVM No. 156/2022, consisting, as the table below, of net profit plus taxes on profit, financial income (loss), depreciations/amortizations and these same items of the subsidiary COPANOR.

EBITDA is not an indicator recognized by the accounting policies adopted in Brazil or by the International Financial Reporting Standards (IFRS), does not have a standard meaning and may not be comparable to measures with similar bonds provided by other companies. The Company discloses EBITDA because it uses it to measure its performance. EBITDA must not be considered separately or as a substitute of net profit or loss or operating profit or loss, as an indicator of operating performance or cash flow, or to measure the liquidity or the capacity of payment of the debt.

A table showing the reconciliation of Net Profit to the Company's EBITDA Adjusted for the comparative periods is below.

Net profit and EBITDA (BRL '000)	2Q24	2Q23	Variation (Amount)	Variation (%)
Net income for the period	325,173	249,276	75,897	30.4%
(+) Income taxes	89,598	55,482	34,116	61.5%
(+) Financial income (loss)	117,144	20,541	96,603	470.3%
(+) Depreciations and amortizations	196,628	207,438	(10,810)	-5.2%
(=) EBITDA	728,543	532,737	195,806	36.8%
EBITDA Margin⁽¹⁾	41.5%	33.2%	-	-
Adjustment - Non- recurring items⁽²⁾				
(+) Voluntary Dismissal Incentive Program - PDVI	(2,108)	115,067	(117,175)	-101.8%
(=) EBITDA Adjusted	726,435	647,804	78,631	12.1%
EBITDA Margin (adjusted) ⁽¹⁾	41.4%	40.4%	-	-

(1) The EBITDA Margin and EBITDA Adjusted of the 2Q24 was calculated dividing EBITDA and EBITDA Adjusted by the sum of water, sewage, and solid waste net revenue. The EBITDA Margin and EBITDA Adjusted of the 2Q23 was calculated dividing EBITDA and EBITDA Adjusted by the sum of water, sewage, and solid waste net revenue, and other operating revenue.

(2) the amount of the adjustment in the 2Q24 refer to the reversal of the provision of PDVI amounts, amounting to R\$ 2.1 million. The adjustment amount in the 2Q23 refer to the provision recognized for PDVI amounting to R\$115.1 million.

Notes to the financial information

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

01. General Information

Companhia de Saneamento de Minas Gerais (Sanitation Company of Minas Gerais), named “COPASA MG”, “Copasa”, “Parent Company”, or “Company”, headquartered in Belo Horizonte, at Rua Mar de Espanha, 525, Bairro Santo Antônio, is a registered, government-controlled (private) company in the State of Minas Gerais (EMG). Its purpose is planning, designing, expand, remodeling, managing, and exploring public water supply and sanitary sewer services, and can operate in Brazil and abroad.

COPASA MG has 100% equity interests in the subsidiary COPASA Serviços de Saneamento Integrado do Norte e Nordeste de Minas Gerais S/A (“COPANOR”, “Subsidiary”), created by the State Law No. 16.698, dated April 17, 2007, with the purpose of: planning, designing, executing, expanding, remodeling, exploring, and providing water supply and sanitary sewer services; collection, recycling, treatment, and final disposal of urban, domestic, and industrial garbage; drainage and handling of urban rain water in localities of the planning region in the North of Minas Gerais and the River Basins of rivers Jequitinhonha, Mucuri, São Mateus, Buranhém, Itanhém, and Jucuruçu.

According to Notices to the Mercado on June 27, 2024, the Company inquired to the controlling shareholder on potential proposes of federalization of companies controlled by the State of Minas Gerais, among which COPASA MG, considering that this process is in progress without any interest of the Company and involves the Federal and State Governments, and the Legislative Branch, in accordance with news transmitted in the media. In response, it was informed that until that date there was not a definition of bill related to potential conditions of renegotiation of contractual public debt of the State of Minas Gerais with the Federal Government. It also highlighted that in that moment, the State of Minas Gerais did not have additional information, besides those already established in the Fiscal Recovery Regime. The Company, according the best transparency and governance levels, will keep its shareholders and the general market duly informed about the occurrence of any act or relevant fact under the terms of the applicable legislation.

02. Basis of preparation and presentation of individual and consolidated financial information

The interim financial information, individual and consolidated, are presented in thousands of Reais (R\$ 1,000), unless otherwise stated.

The individual and consolidated interim financial information presented herein under the titles “Individual” or “Parent”, respectively, were prepared and are being presented in accordance with CPC 21 (R1), Interim Statements, and IAS 34 - Interim Financial Reporting, consistent with standards established by the Brazilian Securities Commission - CVM.

The Company and its subsidiary considered the guidelines from the Technical Guideline OCPC 07 in the preparation of their individual and consolidated financial information. The Management states that all key information related to the individual and consolidated financial information, and only them, are being disclosed, and correspond to the information used by the Management to manage the Company.

These individual and consolidated interim financial information must be read together with the Company’s Individual and Consolidated Financial Statements for the year ended December 31, 2023, which were prepared and presented in accordance with the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB), also in accordance with accounting practices adopted in Brazil, which comprise those included in the Brazilian corporate legislation, and Pronouncements, Guidelines, and Interpretations issued by the Brazilian Accounting Pronouncements Committee (CPC), and approved by CVM.

The Boards of directors authorized the issuance of these Interim Financial Information as of June 30, 2024, of the Parent and Consolidated, on July 24, 2024.

Considering there was not any relevant changes regarding the composition and nature of balances presented in the Individual and Consolidated Financial Information as of December 31, 2023, the Explanation Notes are presented in a concise manner for the period ended June 30, 2024:

- 03. Summary of significant accounting policies;
- 05. Concession contract for public services;
- 06. Cash and cash equivalents;
- 07. Trade receivables;
- 14. Loans, financing, and debentures;
- 17. Income tax and social contribution;
- 19. Obligations with retirement benefits;
- 20. Equity and dividends;
- 22. Financial risk management;
- 24. Related-party transactions.

03. Summary of significant accounting policies

Significant accounting policies applied to these individual and consolidated Interim Financial Information are consistent with policies described in Note 3 of the Company's Individual and Consolidated Financial Statements for the year ended December 31, 2023, filed with CVM.

04. Concession contract for public services

On June 30, 2024, the Company and its subsidiary COPANOR had 637 Concession Contracts. Or Schedule Contracts for the provision of water supply services and 308 Concession or Program Contracts for the provision of sanitary sewer services (638 and 309 respectively, on December 31, 2023).

The Company presented on June 30, 2024 an amount of R\$ 1,210,315 of the Parent (R\$ 999,639 on December 31, 2023) and R\$ 1,228,299 in Consolidated (R\$ 1,016,635 on December 31, 2023) as trade receivables from the government (municipalities), related to the expected receipt at the end of concessions by assets no depreciated during the concession term.

Financial assets - concession contracts of public services

	Parent		Consolidated	
	1st semester of		1st semester of	
	2024	2023	2024	2023
Opening balance	999,639	872,921	1,016,635	889,897
Transference of intangible assets and property, plant, and equipment	171,870	(29,734)	172,521	(30,414)
Capitalization	39,091	43,340	39,426	43,601
Write-offs	(288)	-	(288)	-
Others	3	(198)	5	(196)
Closing balance	1,210,315	886,329	1,228,299	902,888

On July 12, 2023, the federal government edited the Executive Orders No. 11.598/23 and 11.599/23, overruling the Executive Orders No. 11.466/23 and 11.467/23, where aspects related to the methodology and terms for proving the economic and financial ability of service providers are adjusted, and (ii) it is prohibited the possibility, provided for in the previous executive orders, of state-owned or - state - government-controlled (private) company provide sanitation services, without previous competitive process, to municipalities that integrate a Metropolitan region, city, or micro-region.

The Company and its subsidiaries highlight that legislation changes mentioned above do not interfere with the current legal situation of its concession and program contracts, and the related provision of water supply and services, and that follow up all initiatives that may change the effective rules on the sector.

ARSAE-MG issued the Resolution No. 191 on March 20, 2024 effective from April 1, 2024, which revoked the Resolution ARSAE-MG No. 72, dated July 9, 2015, and establishes new calculation methodologies of the indemnification amounts of investments not amortized, linked to goods reversible to the Government, in the case of maturity or anticipated extinction of concessions of public services regulated by ARSAE-MG. The Company has held discussions with the Regulatory Body about the content of such Resolution.

In May 2024, the Company entered into the Amendment to the Concession Contract with the municipality of Patos de Minas. In such Amendment the form of regulation was changed, from discretionary, under ARSAE-MG, to contractual, transferring to the Agência Reguladora Intermunicipal de Saneamento de Minas Gerais – ARISMIG the attribution of the Municipality regulation. The contract term (December 2038) was kept.

05. Cash and cash equivalents and Securities

	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Resources in cash and banks	29,038	32,258	30,329	33,396
Certificates of deposit and short-term repurchase debentures	251,163	962,323	283,763	998,029
Cash and cash equivalents	280,201	994,581	314,092	1,031,425
Securities	230,474	-	230,474	-
Total	510,675	994,581	544,566	1,031,425

Amounts available in Cash and Cash Equivalents are invested in Certificate of Deposit (CDB) and repurchase debentures, fixed income bonds, which yield is based, substantially, in the variation of Interbank Certificates of Deposit (CDI) Such short-term investments were compensated at average rate of 101.50% of CDI in the period ended June 30, 2024 (102.67 of CDI in the year ended December 31, 2023).

The resources recorded in Securities are destined to investment in vegetative growth, improvements in sewage infrastructure and in initiatives of reduction of losses, in connection with the financing agreement contracted. Such amounts are invested in CDBs, and are subject to average compensation of 101.5% of CDI.

06. Trade receivables

The aging list of trade receivables is as follows:

	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Up to 30 days past due	242,898	254,127	245,755	258,103
Overdue from 31 to 60 days	103,158	96,832	104,512	98,438
Overdue from 61 to 90 days	56,309	53,518	57,024	54,339
Overdue from 91 to 180 days	108,078	97,171	109,195	98,198
Overdue from 181 to 360 days	149,311	148,866	149,352	148,888
Over 360 days past due	17,639	13,661	17,662	13,676
Overdue - total	677,393	664,175	683,500	671,642
Current	425,465	399,177	430,421	404,813
Invoiced	1,102,858	1,063,352	1,113,921	1,076,455
To be invoiced	503,535	494,148	507,904	499,497
Trade receivables	1,606,393	1,557,500	1,621,825	1,575,952
Allowance for expected credit losses of trade receivables	(258,343)	(237,108)	(259,492)	(238,649)
Trade receivables, net	1,348,050	1,320,392	1,362,333	1,337,303
Trade receivables, current	1,300,864	1,264,375	1,314,811	1,281,019
Trade receivables, non-current	47,186	56,017	47,522	56,284

Trade receivables comprise the State of Minas Gerais, as detailed below:

Amounts	Parent/Consolidated	
	06/30/2024	12/31/2023
Invoiced	20,235	15,954
To be invoiced	14,113	12,709
Trade receivables of the State of Minas Gerais ⁽¹⁾	34,348	28,663

⁽¹⁾ Amounts shown in Note 23 (a) that deals with Related Parties.

Changes in allowance for expected credit losses of trade receivables of the Company was:

	Parent		Consolidated	
	1st semester of		1st semester of	
	2024	2023	2024	2023
Opening balance	237,108	218,414	238,649	220,156
Addition in allowance for expected credit losses of trade receivables:	118,949	102,689	119,327	103,448
Trade Receivables written-off in the period as uncollectible receivables	(97,714)	(86,701)	(98,484)	(87,523)
Closing balance	258,343	234,402	259,492	236,081

Allowance for expected credit losses of trade receivables was recorded in profit (loss) for the year as selling expenses. Amounts debited at the provision account are written-off when there is no expectation of recovery of resources.

The Company and its subsidiary adopt as methodology of accounting of allowance for expected credit losses, the allowance matrix, annually revised, comprising a retrospective and prospective assessment to verify the need for additional allowances, as per Note 3.4.2 of the Company's Individual and Consolidated Financial Statements, for the year ended December 31, 2023.

The Company does not recognize provision for losses on debts related to the State of Minas Gerais (EMG) controlling shareholder, considering the recent history of renegotiations, payments received, execution of Agreement for setting up of debt, as well as Compensation Terms with dividends and interests on stockholders' equity, in addition to the fulfillment history observed. The amount of trade receivables overdue together with EMG totals R\$ 449 on June 30, 2024 (R\$ 460 on December 31, 2023). The Company's Management assesses this matter depending on the facts and circumstances every reporting date.

For credits with the City Hall of Belo Horizonte, the transference of 4% of net receipts to the Fundo Municipal de Saneamento (City Sanitation Fund) is conditioned to the settlement of invoices by the city hall, which resources are also destined to such fund.

07. Collaterals as Guarantees of Loans, Financing, and Debentures, and restricted short-term investment

	Parent/Consolidated	
	06/30/2024	12/31/2023
Collaterals as guarantees of loans, financing, and debentures - non-current	32,793	61,883
Restricted short-term investment - non-current	80,246	75,285

There was not any changes in nature and conditions of these assets in relation to the description in Note 8 to the individual and consolidated financial statements as of December 31, 2023. Thus, the Management decided not to replicate in these individual and consolidated interim financial information.

08. Investments

Changes in investments in the subsidiary is as follows:

	Opening balance	Interest in the subsidiary's income	Capital increase	Closing balances
Semester ended June 30, 2024				
COPANOR	274,439	(6,584)	23,796	291,651
Others	260	-	-	260
Total	274,699	(6,584)	23,796	291,911
Semester ended June 30, 2023				
COPANOR	245,197	(15,992)	23,795	253,000
Others	260	-	-	260
Total	245,457	(15,992)	23,795	253,260

The Parent Company performed payment amounting to R\$ 23,796, on March 27, 2024 (R\$ 23,795 in the first semester of 2023), in COPANOR, which resources shall enable investments in implementation, expansion, and maintenance works in the water supply and sewage systems.

Summary of financial information

COPANOR	Ownership %	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity	Loss for the period
06/30/2024	100%	56,738	253,794	18,502	379	291,651	(6,584)
12/31/2023	100%	60,039	237,016	22,131	485	274,439	(18,348)

09. Contract assets

Changes in the 1st semester of 2024 is as follows:

	Systems of			Inventory for works	Total
	Water	Sewage	Common use		
Parent Company:					
Balance on 12/31/2023:	584,305	1,109,222	642,211	175,942	2,511,680
Additions	122,300	201,743	201,365	18,484	543,892
Provision for inventory for works	-	-	-	(387)	(387)
Write-offs	(1,230)	-	(13)	-	(1,243)
Reclassifications	-	-	-	-	-
Capitalized interests	13,361	18,565	10,782	-	42,708
Transference to intangible assets	(241,655)	(289,328)	(102,844)	-	(633,827)
Transference to property, plant, and equipment	(4,362)	(8,106)	(17,702)	-	(30,170)
Balance on 06/30/2024:	472,719	1,032,096	733,799	194,039	2,432,653

	Systems of			Inventory for works	Total
	Water	Sewage	Common use		
Consolidated:					
Balance on 12/31/2023:	599,407	1,159,876	658,993	190,838	2,609,114
Additions	124,798	212,394	204,802	19,306	561,300
Provision for inventory for works	-	-	-	(442)	(442)
Write-offs	(1,230)	-	(13)	-	(1,243)
Reclassifications	-	-	-	-	-
Capitalized interests	13,361	18,565	10,782	-	42,708
Transference to intangible assets	(241,655)	(289,328)	(103,624)	-	(634,607)
Transference to property, plant, and equipment	(4,362)	(8,106)	(17,758)	-	(30,226)
Balance on 06/30/2024:	490,319	1,093,401	753,182	209,702	2,546,604

In the first semester of 2023, changes were as follows:

	Systems of			Inventory for works	Total
	Water	Sewage	Common use		
Parent Company:					
Balance on 12/31/2022:	701,177	778,910	410,116	167,232	2,057,435
Additions	107,748	205,233	136,087	-	449,068
Reversal of provision for inventory for works	-	-	-	7,979	7,979
Write-offs	-	(10,325)	-	-	(10,325)
Reclassifications	-	-	-	-	-
Capitalized interests	22,529	18,714	20,508	-	61,751
Transference to intangible assets	(57,426)	(90,819)	(21,897)	-	(170,142)
Transference to property, plant, and equipment	-	-	(2,499)	-	(2,499)
Balance on 06/30/2023:	774,028	901,713	542,315	175,211	2,393,267

	Systems of			Inventory for works	Total
	Water	Sewage	Common use		
Consolidated:					
Balance on 12/31/2022:	716,824	802,395	422,146	182,456	2,123,821
Additions	108,071	209,933	138,083	860	456,947
Reversal of provision for inventory for works	-	-	-	8,229	8,229
Write-offs	-	(10,328)	-	-	(10,328)
Reclassifications	-	-	-	-	-
Capitalized interests	22,529	18,714	20,508	-	61,751
Transference to intangible assets	(58,283)	(75,609)	(22,160)	-	(156,052)
Transference to property, plant, and equipment	-	-	(2,640)	-	(2,640)
Balance on 06/30/2023:	789,141	945,105	555,937	191,545	2,481,728

In 1st semester of 2024, additions amounting to R\$ 543,892 in the Parent (R\$ 449,068 in the first semester of 2023) and R\$ 561,300 in the Consolidated (R\$ 456,947 in the first semester of 2023) refer mainly to implementation works of the water supply system in the cities Fronteira and Pouso Alegre, and implementation of the sewage systems in the cities Além Paraíba, Buritis, Campanha, Coronel Fabriciano/Timóteo, Confins, Congonhas, Cruzília, Divinópolis, Sabará, São João Nepomuceno, and Sarzedo.

10. Intangible assets

The breakdown of balances is as follows:

	06/30/2024			12/31/2023		
	Cost	Accumulated amortization	Intangible assets, net	Cost	Accumulated amortization	Intangible assets, net
Parent Company:						
In operation						
Water systems	4,691,369	(2,952,196)	1,739,173	4,369,930	(2,798,056)	1,571,874
Sewage	6,903,644	(3,425,015)	3,478,629	6,598,731	(3,274,461)	3,324,270
Common use						
systems	1,327,758	(1,032,606)	295,152	1,239,137	(994,450)	244,687
Right-of-use	736,140	(371,030)	365,110	679,503	(351,552)	327,951
Other intangible assets	159,153	(37,363)	121,790	135,833	(34,096)	101,737
Total intangible assets	13,818,064	(7,818,210)	5,999,854	13,023,134	(7,452,615)	5,570,519
	06/30/2024			12/31/2023		
	Cost	Accumulated amortization	Intangible assets, net	Cost	Accumulated amortization	Intangible assets, net
Consolidated:						
In operation						
Water systems	4,753,411	(2,962,814)	1,790,597	4,429,891	(2,807,109)	1,622,782
Sewage	6,968,890	(3,437,974)	3,530,916	6,663,134	(3,285,777)	3,377,357
Common use						
systems	1,348,789	(1,044,900)	303,889	1,258,952	(1,005,095)	253,857
Right-of-use	736,302	(371,184)	365,118	679,664	(351,704)	327,960
Other intangible assets	160,537	(37,552)	122,985	137,066	(34,250)	102,816
Total intangible assets	13,967,929	(7,854,424)	6,113,505	13,168,707	(7,483,935)	5,684,772

Changes in the 1st semester of 2024 is as follows:

	Systems of			Right-of-use	Others	Total
	Water	Sewage	Common use ⁽¹⁾			
Parent Company:						
Balance on 12/31/2023:	1,571,874	3,324,270	244,687	327,951	101,737	5,570,519
Additions	73,735	100,526	48,157	56,662	717	279,797
Write-offs	(706)	(24)	(357)	-	(171)	(1,258)
Amortization	(77,468)	(143,014)	(42,634)	(18,048)	(3,164)	(284,328)
Transference from (to) financial asset	(59,221)	(90,906)	(5,693)	(26)	(16,028)	(171,874)
Transference between intangible assets and property, plant, and equipment	29	31	337	-	-	397
Transference of contractual assets	241,655	289,328	80,127	-	22,717	633,827
Reclassifications	(3,858)	12,725	(25,168)	-	16,301	-
PIS/COFINS credit on amortization	(6,866)	(14,307)	(4,305)	(1,431)	(315)	(27,224)
Others	(1)	-	1	2	(4)	(2)
Balance on 06/30/2024:	1,739,173	3,478,629	295,152	365,110	121,790	5,999,854
Consolidated:						
Balance on 12/31/2023:	1,622,782	3,377,357	253,857	327,960	102,816	5,684,772
Additions	75,928	101,487	48,721	56,662	1,159	283,957
Write-offs	(706)	(24)	(357)	-	(171)	(1,258)
Amortization	(79,034)	(144,656)	(44,284)	(18,049)	(3,199)	(289,222)
Transference from (to) financial asset	(59,446)	(91,023)	(5,712)	(26)	(16,318)	(172,525)
Transference between intangible assets and property, plant, and equipment	29	31	341	-	-	401
Transference of contractual assets	241,655	289,328	80,907	-	22,717	634,607
Reclassifications	(3,745)	12,725	(25,281)	-	16,301	-
PIS/COFINS credit on amortization	(6,866)	(14,307)	(4,305)	(1,431)	(315)	(27,224)
Others	-	(2)	2	2	(5)	(3)
Balance on 06/30/2024:	1,790,597	3,530,916	303,889	365,118	122,985	6,113,505

⁽¹⁾ Considering that the common use systems have specific economic lifespan rates, these assets started to be controlled in a specific group named "common use systems".

Changes in the 1st semester of 2023 were as follows:

	Systems of			Right-of-use	Others	Total
	Water	Sewage	Common use ⁽¹⁾			
Parent Company:						
Balance on 12/31/2022:	1,481,643	3,369,780	209,080	332,008	104,807	5,497,318
Additions	29,823	57,975	40,399	15,613	165	143,975
Write-offs	(1,279)	-	(8)	-	-	(1,287)
Amortization	(78,350)	(164,097)	(36,921)	(16,729)	(3,584)	(299,681)
Transference from (to) financial asset	16,163	6,798	(75)	-	6,836	29,722
Transference between intangible assets and property, plant, and equipment	2	(503)	(185)	-	(10,272)	(10,958)
Transference of contractual assets	64,552	91,343	7,983	-	6,264	170,142
Others	-	-	(1)	-	-	(1)
Balance on 06/30/2023:	1,512,554	3,361,296	220,272	330,892	104,216	5,529,230
Consolidated:						
Balance on 12/31/2022:	1,528,714	3,437,476	219,770	332,034	105,633	5,623,627
Additions	31,225	58,658	40,839	15,613	231	146,566
Write-offs	(1,279)	-	(8)	-	-	(1,287)
Amortization	(79,670)	(165,628)	(38,638)	(16,745)	(3,607)	(304,288)
Transference from (to) financial asset	15,895	7,766	(75)	-	6,816	30,402
Transference between intangible assets and property, plant, and equipment	2	(503)	(185)	-	(10,272)	(10,958)
Transference of contractual assets	65,426	76,466	7,899	-	6,261	156,052
Others	-	2	-	-	(2)	-
Balance on 06/30/2023:	1,560,313	3,414,237	229,602	330,902	105,060	5,640,114

⁽¹⁾ Considering that the common use systems have specific economic lifespan rates, these assets started to be controlled in a specific group named "common use systems".

Amortization was appropriated to profit (loss) as follows:

	Parent 1st semester of		Consolidated 1st semester of	
	2024	2023	2024	2023
Cost of services provided	279,987	296,269	284,879	300,860
Selling expenses	811	126	811	127
Administrative expenses	3,530	3,286	3,532	3,301
	284,328	299,681	289,222	304,288

Average rate of amortization determined in Parent and Consolidated:

	Parent		Consolidated	
	June 30, 2024	2023	June 30, 2024	2023
Water systems	5.09%	4.77%	5.08%	4.77%
Sewage	4.97%	4.87%	4.97%	4.86%
Common use systems	19.82%	19.77%	19.64%	19.64%
Right-of-use	6.44%	6.30%	6.44%	6.30%
Other intangible assets	5.08%	2.49%	5.05%	2.54%

11. Property and Equipment

(a) The breakdown of balances is as follows:

	06/30/2024				12/31/2023		
	Average rate	Cost	Accumulated depreciation	Property and equipment, net	Cost	Accumulated depreciation	Property and equipment, net
Parent Company:							
In operation							
Machinery and equipment	15.12%	779,925	(575,207)	204,718	769,071	(576,274)	192,797
Vehicles	16.14%	80,895	(80,195)	700	81,660	(81,091)	569
Others	-	42,360	(231)	42,129	41,892	(231)	41,661
		903,180	(655,633)	247,547	892,623	(657,596)	235,027
Lands and buildings	4.48%	3,788,571	(2,293,453)	1,495,118	3,758,415	(2,235,619)	1,522,796
Total property, plant and equipment - in operation		4,691,751	(2,949,086)	1,742,665	4,651,038	(2,893,215)	1,757,823
Consolidated:							
In operation							
Machinery and equipment	15.06%	786,894	(577,739)	209,155	775,483	(578,377)	197,106
Vehicles	19.08%	84,690	(81,549)	3,141	85,454	(82,066)	3,388
Others	-	42,360	(231)	42,129	41,892	(231)	41,661
		913,944	(659,519)	254,425	902,829	(660,674)	242,155
Lands and buildings	4.48%	3,789,367	(2,293,477)	1,495,890	3,759,180	(2,235,628)	1,523,552
Total property, plant and equipment - in operation		4,703,311	(2,952,996)	1,750,315	4,662,009	(2,896,302)	1,765,707

(b) Changes in the 1st semester of 2024 is as follows:

	Machinery and equipment	Vehicles	Others	Lands and buildings	Total
Parent Company:					
Balance on 12/31/2023:	192,797	569	41,661	1,522,796	1,757,823
Additions	21,998	264	-	12,655	34,917
Write-offs	(299)	-	-	-	(299)
Depreciation	(20,559)	(121)	-	(52,453)	(73,133)
Transference of contractual assets	12,158	-	468	17,544	30,170
Transference between intangible assets and property, plant, and equipment	(361)	-	-	(36)	(397)
Transference between financial assets and property, plant, and equipment	2	-	-	2	4
PIS/COFINS credit on depreciation	(1,018)	(12)	-	(5,161)	(6,191)
Others	-	-	-	(229)	(229)
Balance on 06/30/2024:	204,718	700	42,129	1,495,118	1,742,665
Consolidated:					
Balance on 12/31/2023:	197,106	3,388	41,661	1,523,552	1,765,707
Additions	22,505	264	-	12,687	35,456
Write-offs	(299)	-	-	-	(299)
Depreciation	(20,989)	(499)	-	(52,469)	(73,957)
Transference of contractual assets	12,213	-	468	17,545	30,226
Transference between intangible assets and property, plant, and equipment	(365)	-	-	(36)	(401)
Transference between financial assets and property, plant, and equipment	2	-	-	2	4
PIS/COFINS credit on depreciation	(1,018)	(12)	-	(5,161)	(6,191)
Others	-	-	-	(230)	(230)
Balance on 06/30/2024:	209,155	3,141	42,129	1,495,890	1,750,315

In the first semester of 2023, changes were as follows:

	Machinery and equipment	Vehicles	Others	Lands and buildings	Total
Parent Company:					
Balance on 12/31/2022:	143,763	2,330	31,259	1,290,044	1,467,396
Additions	21,699	-	-	-	21,699
Write-offs	(7)	-	-	-	(7)
Depreciation	(15,380)	(1,264)	-	(51,184)	(67,828)
Transference of contractual assets	134	-	-	2,365	2,499
Transference between intangible assets and property, plant, and equipment	687	-	10,271	-	10,958
Transference between financial assets and property, plant, and equipment	12	-	-	-	12
Others	(785)	-	-	-	(785)
Balance on 06/30/2023:	150,123	1,066	41,530	1,241,225	1,433,944

Consolidated:

Balance on 12/31/2022:	147,325	5,195	31,259	1,290,044	1,473,823
Additions	22,498	700	-	-	23,198
Write-offs	(7)	-	-	-	(7)
Depreciation	(15,773)	(1,632)	-	(51,186)	(68,591)
Transference of contractual assets	134	-	-	2,506	2,640
Transference between intangible assets and property, plant, and equipment	687	-	10,271	-	10,958
Transference between financial assets and property, plant, and equipment	12	-	-	-	12
Others	(785)	-	-	-	(785)
Balance on 06/30/2023:	154,091	4,263	41,530	1,241,364	1,441,248

Depreciation was appropriated to profit (loss) as follows:

	Parent		Consolidated	
	1st semester of		1st semester of	
	2024	2023	2024	2023
Cost of services provided	60,792	57,688	61,532	58,390
Selling expenses	1,791	2,124	1,791	2,178
Administrative expenses	10,550	8,016	10,634	8,023
	73,133	67,828	73,957	68,591

12. Public-Private Partnership - PPP - Sistema Produtor Rio Manso

COPASA MG and BRK Ambiental - Manso S.A., Special-Purpose Entity (SPE), entered into a Public-Private Partnership (PPP) in the type of Administrative Concession for the extension of the capacity of the Sistema Produtor de Água Rio Manso, in the Metropolitan Region of Belo Horizonte, and provision of services in this system.

During the phases of performance of works, the Company recognized the intangible assets, according to the follow up of its construction and the corresponding entry of the liability related to it, in function of the PPP contract. Expenses with adjustment for inflation were capitalized in intangible assets until the start of its operation.

Expenses arising from this agreement related to the maintenance of systems in the 1st semester of 2024 were R\$ 45,969 (R\$ 44,158 in the first semester of 2023).

For adjustment of liabilities recognized, the adjustment index of the contract is being applied annually every April and appropriated proportionally thorough the subsequent twelve months. Changes in liabilities can be shown as follows.

	Parent / Consolidated	
	1st semester of	
	2024	2023
Opening balance	211,900	243,603
Inflation adjustments	5,640	10,006
Amortization	(20,861)	(15,094)
Interest paid	(5,992)	(7,189)
Closing balance	190,687	231,326
Current liabilities	49,220	50,733
Non-current liabilities	141,467	180,593

13. Taxes, rates, contributions, social and labor obligations, and other liabilities

(a) Current assets:

Recoverable taxes are as follows:

	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Individual Income Tax (IRPF) to offset	2,902	2,902	4,087	3,646
Corporate Income Tax (IRPJ) to offset/negative balance	26,395	26,395	26,540	26,540
Corporate Income Tax (CSLL) to offset/negative balance	4,596	4,596	4,653	4,653
Other Recoverable Taxes	2,341	2,341	2,438	2,376
Closing balance	36,234	36,234	37,718	37,215

Recoverable taxes refer to negative balances of Corporate Income Taxes (IRPJ) and Social Contribution on Net Earnings (CSLL) of 2023, which shall be offset in 2024.

(b) Current liabilities:

Taxes, rates, contributions, social and labor obligations' breakdown is as follows:

	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
INSS (National Institute of Social Security)	27,977	30,203	28,573	30,730
Tax on revenue (COFINS)	34,444	37,991	34,559	38,353
PIS (Social Integration Program)	7,440	8,200	7,464	8,278
IRPJ (Corporate income tax)	19,083	22,391	19,094	22,413
CSLL (Social contribution)	3,752	-	3,752	-
FGTS (Government Severance Indemnity Fund for Employees)	3,542	6,135	3,627	6,263
Others	6,797	6,994	6,885	7,081
Closing balance	103,035	111,914	103,954	113,118

Other liabilities' breakdown is as follows:

	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Deposits for works ⁽ⁱ⁾	53,894	54,471	53,894	54,471
PDVI ⁽ⁱⁱ⁾	19,643	35,467	19,643	35,467
Return of fees - ARSAE ⁽ⁱⁱⁱ⁾	22,921	23,290	22,921	23,290
Health program	12,027	11,316	12,176	11,449
Deferred income – Prodes	15,648	15,835	15,648	15,835
Residue (Profit-sharing)	8,248	8,248	8,248	8,248
Advertisement - resources Vale	4,496	4,496	4,496	4,496
Salaries payable	3,986	1,808	4,001	1,816
Others	15,189	14,902	17,062	16,835
Closing balance	156,052	169,833	158,089	171,907
Current liabilities	69,831	74,007	71,868	76,081
Non-current liabilities	86,221	95,826	86,221	95,826

(i) Refers to financial resources of ANA under the Programa de Despoluição de Bacias Hidrográficas – PRODES (see Note 7).

(ii) The Company created the Voluntary Dismissal Incentive Program - PDVI in May 2023, duly regulated and widely disclosed to its employees. 736 employees joined the program, with dismissals starting on July 2023, presenting the following changes:

Parent/Consolidated					
PDVI	Provision in May 2023	Payments/cancellations(*) until 12/31/2023	Balance on 12/31/2023	Payments/cancellations(*) until 06/30/2024	Balance on 06/30/2024
Number of employees	736	703	33	33	-
Total current and non-current liabilities	115,067	(79,600)	35,467	(15,824)	19,643
Current liabilities			23,477		12,255
Non-current liabilities			11,990		7,388

(*) Nine (09) were canceled.

- (iii) The Regulatory Agency for Water Supply and Sewage Services of the State of Minas Gerais – ARSAE MG determined the reimbursement of amounts to customers through the following administrative processes, understood by the Management as probability of loss, and provisioned for this reason.

The Company identified all customers affected by the processes mentioned, and recorded the exact amount to be reimbursed to each one, through credit (discount) in the bills. Changes of amounts involved in the processes were as follows:

Parent/Consolidated					
Processes	Balance to reimburse - opening	Reimbursements performed			Balance to reimburse - closing
		Principal amount	Interest and adjustment	Total returned	
Period ended June 30, 2024					
005/2019	17,900	(92)	(254)	(346)	17,554
028/2021	3,322	(21)	-	(21)	3,301
041/2021	2,068	(2)	-	(2)	2,066
	<u>23,290</u>	<u>(115)</u>	<u>(254)</u>	<u>(369)</u>	<u>22,921</u>
		Current liabilities			22,921
		Non-current liability			-
Year ended December 31, 2023					
005/2019	43,814	(7,598)	(18,316)	(25,914)	17,900
028/2021	3,432	(110)	-	(110)	3,322
041/2021	4,321	(2,239)	(14)	(2,253)	2,068
	<u>51,567</u>	<u>(9,947)</u>	<u>(18,330)</u>	<u>(28,277)</u>	<u>23,290</u>
		Current liabilities			19,050
		Non-current liability			4,240

14. Loans, financing, and debentures

Loans, financing, and debentures, which balance is R\$ 4,992,357 on June 30, 2024 (R\$ 4,743,514, on December 31, 2023), have maturity dates until 2043, and average interest coupons of 7.91% per annum for the Parent and Consolidated (8.7% p.a. December 31, 2023, for the Parent and Consolidated).

(a) Loans and financing

Changes in loans and financing are as follows:

	Parent / Consolidated		
	1st semester of 2024	2023	1st semester of 2023
Opening balance	1,429,077	976,937	976,937
Entries of loans and financing	436,687	589,234	256,790
Provisioned charges	48,260	73,063	36,311
Inflation and exchange adjustment	109,138	5,477	(9,887)
Amortization of charges	(44,093)	(68,672)	(33,071)
Amortization of principal	(54,637)	(147,219)	(87,452)
Borrowing costs	(6,845)	-	-
Amortization of funding costs	282	257	128
Closing balance	1,917,869	1,429,077	1,139,756
Current liabilities	123,189	113,975	116,462
Non-current liabilities	1,794,680	1,315,102	1,023,294

	Parent / Consolidated			
	Index+ Interest (p.a.)	Maturity year	Carrying amount	
			06/30/2024	12/31/2023
In domestic currency:				
Financing - FGTS	TR + 7.30% a TR + 8.50%	01/16/2043	734,880	729,709
Loan	TJLP + 1.55% a 1.73%	05/15/2025	11,146	17,188
FINAME	2.5% to 8.7%	01/15/2025	1,756	3,323
			747,782	750,220
In foreign currency (Euro):				
Financing	2.07%	12/20/2023	-	-
Financing	1.41%	05/15/2034	239,377	185,218
Financing	Euribor + 0.55%	09/20/2033	551,971	496,120
Financing	Euribor + 2.69%	12/20/2043	387,797	15
			1,179,145	681,353
Borrowing costs			(9,058)	(2,496)
			1,170,087	678,857
Loans and financing			1,917,869	1,429,077

(b) Debentures

The Company contracted long-term loan transactions, through public issue of ordinary debentures non-convertible into shares. The breakdown of debentures is as follows:

	Parent/Consolidated			
	Index+ Interest (p.a.)	Maturity year	Carrying amount	
			06/30/2024	December 31, 2023
Subscription 5th issue				
Single series	TR + 9.00%	September 01, 2031	127,431	136,246
Total 5th issue			127,431	136,246
Subscription 8th issue				
1 st series	TJLP + 1.87%	June 15, 2028	37,530	42,128
2 nd series	IPCA + 8.18%	June 15, 2028	24,755	27,079
Total 8 th issue			62,285	69,207
Subscription 11th issue				
1 st series	TJLP + 2.62%	January 15, 2031	94,221	101,156
2 nd series	IPCA + 8.85%	January 15, 2031	55,590	58,159
Total 11 th issue			149,811	159,315
Subscription 12th issue				
1 st series	IPCA + 5.06%	January 15, 2024	-	43,646
2 nd series	IPCA + 5.27%	January 15, 2026	57,982	70,475
Total 12 th issue			57,982	114,121
Subscription 13th issue				
3 rd series	IPCA + 6.50%	July 15, 2025	47,547	61,651
Total 13 th issue			47,547	61,651
Subscription 14th issue				
1 st series	106.15 of CDI	June 15, 2024	-	9,645
2 nd series	IPCA + 4.30%	June 15, 2026	94,802	115,228
Total 14 th issue			94,802	124,873
Subscription 15th issue				
Single series	CDI + 1.75%	December 16, 2025	231,730	308,941
Total 15 th issue			231,730	308,941
Subscription 16th issue				
1 st series	IPCA + 5.23%	September 15, 2031	297,339	281,960
2 nd series	CDI + 1.30%	September 15, 2026	351,844	430,204
Total 16 th issue			649,183	712,164
Subscription 17th issue				
1 st series	CDI + 1.30%	December 16, 2029	753,002	753,002
Total 17 th issue			753,002	753,002
Subscription 18th issue				
1 st series	CDI + 1.20%	September 16, 2030	114,077	114,123
2 nd series	IPCA + 7.10%	September 16, 2030	816,091	793,540
Total 18 th issue			930,168	907,663
Total debentures			3,103,941	3,347,118

Borrowing costs	(29,453)	(32,681)
Total	3,074,488	3,314,437

Changes in debentures is as follows:

	Parent / Consolidated		
	1st semester of 2024	2023	1st semester of 2023
Opening balance	3,314,437	3,162,983	3,162,983
Entries of debentures	-	909,127	-
Provisioned charges	146,690	326,126	167,497
Inflation and exchange adjustment	39,637	40,616	27,930
Amortization of charges	(141,859)	(348,737)	(171,085)
Amortization of principal	(287,645)	(759,027)	(339,145)
Borrowing costs	-	(21,673)	(301)
Amortization of funding costs	3,228	5,022	2,223
Closing balance	3,074,488	3,314,437	2,850,102
Current liabilities	524,723	567,681	737,606
Non-current liabilities	2,549,765	2,746,756	2,112,496

The Company holds assurances in money value, as mentioned in Note 7, besides the assurance of fiduciary assignment of its receipts, as per Note 21.1 (c). Both assurances occur during the term or grace period of debts contracted.

(c) Covenants and assurances

The Company has loans and financing, and debentures with certain contractual conditions that demand the fulfillment of covenants, based on certain financial indexes and non-financial indicators, with distinct periodicity of the closing process, as established in the respective contracts. Some contracts provide for, in case of noncompliance of these indicator and indexes, the Company shall present additional security interest to the creditor, or reestablish financial indexes provided for in the contracts within a certain term. Finally, in case a temporary dismissal is not reached of

The Company is compliant with all covenants established in the contractual instruments.

15. Provision for legal disputes

(a) Provisioned legal disputes

The breakdown of provision for legal disputes is as follows:

	06/30/2024			12/31/2023		
	Contingencies	Judicial deposits	Net balance	Contingencies	Judicial deposits	Net balance
Parent Company:						
Labor	48,333	17,333)	31,000	46,264	(19,208)	27,056
Civil	101,741	(9,551)	92,190	108,775	(9,946)	98,829
Tax	1,980	(2,051)	(71)	1,908	(2,029)	(121)
Closing balance	152,054	(28,935)	123,119	156,947	(31,183)	25,764
Consolidated:						
Labor	48,384	(17,440)	30,944	46,432	(19,322)	27,110
Civil	102,130	(9,551)	92,579	109,169	(9,946)	99,223
Tax	1,980	(2,051)	(71)	1,908	(2,029)	(121)
Closing balance	152,494	(29,042)	123,452	157,509	(31,297)	126,212

Changes in the 1st semester of 2024 is as follows:

	Parent	Consolidated
Balance on 12/31/2023, before the settlement of deposits	156,947	157,509
Additions	19,558	19,692
Inflation adjustments	8,228	8,245
Reversals	(8,347)	(8,433)
Payments	(24,332)	(24,519)
Total provisions	152,054	152,494
Settlement of deposits	(28,935)	(29,042)
Balance as of June, 30 2024	123,119	123,452

Additions and reversals refer to the inclusion of new lawsuits and reassessments of predictions of losses in lawsuits filed against COPASA MG, and according to analysis performed by the legal department, based on precedents or judgments rendered by the judiciary, and validation on behalf of the Company's Management. Updates refer to inflation adjustments of the provisioned balance.

Changes can be summarized as follows – and the main lawsuits are detailed in items (i) Civil Provisions and (ii) Labor Provisions:

1. Additions amounting to R\$ 19,558, related to the recognition of labor, civil, and tax provisions, and an increase in labor provisions of R\$ 9,633, civil R\$ 9,411, and tax R\$ 514.
2. Adjustments of lawsuits amounting to R\$ 8,228, being R\$ 1,730 labor, R\$ 6,441 civil, and R\$ 57 tax.
3. Reversals in the amount of R\$ 8,347, being R\$ 1,788 related to labor claims, and R\$ 6,599 to civil claims.
4. Payments performed in the amount R\$ 24,332, being R\$ 7,505 of labor claims, R\$ 16,328 of civil claims, and R\$ 499 of tax claims.

Changes in the 1st semester of 2023 is as follows:

	Parent	Consolidated
Balance as of December 31, 2022 before offsetting judicial deposits	419,498	420,066
Additions	16,922	17,056
Inflation adjustments	13,797	13,822
Reversals	(5,398)	(5,550)
Write-offs	(38,194)	(38,209)
Total provisions	406,625	407,185
Offsetting of judicial deposits	(23,721)	(23,822)
Balance as of June 30, 2023	382,904	383,363

The Company is a party in several lawsuits that arise from the normal course of operations, and there is a high variation in the number and amount payable for the lawsuits. The main lawsuits are listed below:

(i) Civil provisions

Civil provisions relate to lawsuits for general and material damages, or reimbursement requests related to overpayment or duplicate payments. COPASA MG estimates the provision based on amounts invoiced subject to questioning and in recent court order.

The Prosecution Office of the State of Minas Gerais sued in 2003 collective civil action that had as purpose the simple return to users. The provisioned amount on June 30, 2024 is R\$ 21,403 (R\$ 20,782 on December 31, 2023).

(ii) Labor provisions

Lawsuits for which the Company is directly responsible are mostly related to orders for payment of overtime, premium for unhealthy and dangerous work, on-call time, equal pay. The Company recognizes labor claims classified as risk of probable loss. The classification of risk of loss, the contingency amount, and the reserves amounts are revised and changes, according to orders passed in each one of the phases of the lawsuit, and assessed by the Company's Management.

In 2008 a collective labor claim was filed by the Labor Prosecution Office (MPT) and the Labor Union of the Workers in Water Purification and Supply and Sewage Services of the State of Minas Gerais (Sindágua-MG), questioning the legality of the dismissal policy adopted in that time, for using the employees' age as a criterion for the employment contract termination.

An agreement in the class action was executed in 2023, duly homologated by the Labor Court System. The agreement closed the possibility of inclusion of potential interested persons in the Class Action. New individual executions are suspended in function of the Relief From Judgment filed, and the Company obtained deferral of such injunction. COPASA MG based on the status of its legal advisors provisioned the amount of R\$ 9,007 on June 30, 2024 (R\$ 8,757 on December 31, 2023), related to potential beneficiaries that have not joined the Class Action, considering potential future individual claims.

(b) Non-Provisioned legal disputes

COPASA MG is interpleading other lawsuits to which there is expectation of potential loss. For these lawsuits, no provision was recognized for potential losses, taking into account that the Company considers having solid legal basis that support the procedure adopted to defense before the court. The proceedings in progress in the administrative and legal spheres, before different courts, in which the Company is a defendant, are distributed as follows:

Nature	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Civil (i)	668,531	548,818	670,567	554,499
Labor (ii)	96,439	73,564	97,172	74,408
Tax (iii)	119,474	114,454	119,474	114,479
Environmental	49,679	45,369	49,679	45,369
Total	934,123	782,205	936,892	788,755

(i) Civil

Refer to claims filed by customers, the State and Federal Prosecution Offices, Municipalities, associations etc., that claim remedies regarding several matters, having executed tax and labor claims, and being distributed among several spheres, courts, and small-claims courts, and can be divided into individual claims and collective claims which explanations are found in Note 16 (b) to the individual and consolidated financial statements as of December 31, 2023, as no significant changes occurred in nature and conditions of such lawsuits.

(ii) Labor

Lawsuits for which the Company is directly responsible are, mostly, related to general and material damages due to occupational disease or accident, overtime, premium for unhealthy or dangerous work, on-call time, equal pay, questioning on justifiable discharge, and the subsidiary responsibility, in the proceedings related to contractors, services providers, and suppliers.

(iii) Tax

Refer to lawsuits in which the Company is called by the Federal, State, or City Tax Authority for charge of tax credits (arising from taxes, fees, improvement contributions, social contributions and/or compulsory loan) and for charge of non-tax credits (such as those arising from administrative fees).

16. Income tax and social contribution

(a) Corporate Income Tax (IRPJ) and Social Contribution on Profit (CSLL)

Amounts recorded such as income tax and social contribution expenses in the interim financial information are reconciled with nominal rates provided for in Law, as shown below:

	Parent			
	2° quarter of		1° semester	
	2024	2023	2024	2023
Profit for the year before taxes and contributions	414,771	304,759	876,822	741,286
Nominal rate	34%	34%	34%	34%
Expected expense at nominal rate	(141,022)	(103,618)	(298,119)	(252,037)
Deferred IRPJ (Income tax) and CSLL (Social Contribution) on:				
(Additions)/ deductions				
Equity method	(1,288)	(936)	(2,239)	(5,437)
Donations and grants	783	288	1,233	288
Other (additions)/ deductions	(853)	(1,263)	(3,882)	(1,957)
Other reconciliation items				
Interest on the stockholders' equity	40,843	43,694	80,826	88,432
Tax incentives	11,939	6,352	22,082	16,407
IRPJ (Income tax) and CSLL (Social Contribution)	(89,598)	(55,483)	(200,099)	(154,304)
Current IRPJ (Income tax) and CSLL (Social Contribution)	(134,993)	(50,389)	(256,536)	(152,908)
Deferred IRPJ (Income tax) and CSLL (Social Contribution)	45,395	(5,094)	56,437	(1,396)
IRPJ (Income tax) and CSLL (Social Contribution)	(89,598)	(55,483)	(200,099)	(154,304)
Effective tax rate	21,60%	18,21%	22,82%	20,82%

	Consolidated			
	2° quarter of		1° semester	
	2024	2023	2024	2023
Profit for the year before taxes and contributions	414,771	304,759	876,822	741,286
Nominal rate	34%	34%	34%	34%
Expected expense at nominal rate	(141,022)	(103,618)	(298,119)	(252,037)
Deferred IRPJ (Income tax) and CSLL (Social Contribution) on:				
(Additions)/ deductions				
Donations and grants	783	288	1,233	288
Other (additions)/ deductions	(2,141)	(2,199)	(6,121)	(7,394)
Other reconciliation items				
Interest on the stockholders' equity	40,843	43,694	80,826	88,432
Tax incentives	11,939	6,352	22,082	16,407
IRPJ (Income tax) and CSLL (Social Contribution)	(89,598)	(55,483)	(200,099)	(154,304)
Current IRPJ (Income tax) and CSLL (Social Contribution)	(134,993)	(50,389)	(256,536)	(152,908)
Deferred IRPJ (Income tax) and CSLL (Social Contribution)	45,395	(5,094)	56,437	(1,396)
IRPJ (Income tax) and CSLL (Social Contribution)	(89,598)	(55,483)	(200,099)	(154,304)
Effective tax rate	21,60%	18,21%	22,82%	20,82%

(b) Deferred income tax and social contribution

Offsetting amounts are as follows:

	Parent/Consolidated			
	Opening balance	Comprehensive income	Recognized in profit or loss	Closing balances
Three-month period ended June 30, 2024				
Assets (Liabilities) of IRPJ and CSLL on:				
Allowance for expected credit losses of trade receivables	80,617	-	7,220	87,837
Provision for legal disputes	53,362	-	(1,664)	51,698
Actuarial liabilities - comprehensive income	28,407	-	-	28,407
Adjustment CPC - balance to depreciate of assets assigned	37,490	-	(1,363)	36,127
Difference of amortization generated by the discount of the financial asset	238,278	-	13,198	251,476
Exchange rate changes on loans	(7,916)	-	37,492	29,576
Other sundry temporary provisions	20,802	-	15,094	35,896
Construction revenue margin, deferred	(25,982)	-	892	(25,090)
Capitalization of financial assets discounted	(171,418)	-	(13,304)	(184,722)
Loan costs for debentures issue	(11,112)	-	1,098	(10,014)
Loan costs	(849)	-	(2,232)	(3,081)
Provision for CPC adjustments - comprehensive income	(4,855)	6	-	(4,849)
Total assets, net	236,824	6	56,431	293,261

	Parent/Consolidated		
	Opening balance	Comprehensive income	Recognized in profit or loss
Year ended December 31, 2023			
Assets (Liabilities) of IRPJ and CSLL on:			
Allowance for expected credit losses of trade receivables	74,261	-	6,356
Provision for legal disputes	142,629	-	(89,267)
Actuarial liabilities - comprehensive income	2,753	25,654	-
Adjustment CPC - balance to depreciate of assets assigned	40,216	-	(2,726)
Difference of amortization generated by the discount of the financial asset	212,179	-	26,099
Exchange rate changes on loans	(652)	-	(7,264)
Other sundry temporary provisions	26,241	-	(5,439)
Construction revenue margin, deferred	(27,781)	-	1,799
Capitalization of financial assets discounted	(146,105)	-	(25,313)
Loan costs for debentures issue	(5,451)	-	(5,661)
Loan costs	(937)	-	88
Provision for CPC adjustments - comprehensive income	(4,870)	15	-
Total assets, net	312,483	25,669	(101,328)
			236,824

On June 30, 2024, no changes in nature and conditions of income tax and social contribution occurred in relation what is described in Note 17 to the Company's Individual and Consolidated Financial Statements for the year ended December 31, 2023. Thus, the Management decided not to replicate them in these Interim Financial Information.

17. Technical cooperation agreement

The breakdown of agreements balance in assets is as follows:

	Parent		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current assets	52,423	51,368	52,428	51,376
Non-current assets	4,479	4,479	4,479	4,479
	56,902	55,847	56,907	55,855

	Parent			Consolidated		
	Receivable	Advances	Net	Receivable	Advances	Net
06/30/2024						
State funds	10,912	(9,655)	1,257	561,838	(560,576)	1,262
Federal funds	243,834	(188,189)	55,645	243,834	(188,189)	55,645
Total	254,746	(197,844)	56,902	805,672	(748,765)	56,907
12/31/2023						
State funds	4,653	(4,287)	366	555,580	(555,206)	374
Federal funds	241,143	(185,662)	55,481	241,143	(185,662)	55,481
Total	245,796	(189,949)	55,847	796,723	(740,868)	55,855

The breakdown of agreements balance in liabilities is as follows:

	Parent / Consolidated		
	Advances	Receivable	Net
06/30/2024			
State funds	84	-	84
Current Liabilities	84	-	84
12/31/2023			
State funds	5,409	(4,111)	1,298
Current Liabilities	5,409	(4,111)	1,298

18. Obligations with retirement benefits

Amounts and information on obligations with retirement benefits are as follows:

a) Amounts recognized in liabilities:

	Parent/Consolidated	
	06/30/2024	12/31/2023
Ordinary contributions - current	8,529	60
Long-term - non-current	102,743	109,577
Total of obligations recorded in the statements of financial position	111,272	109,637
Current liabilities	8,529	
Non-current liabilities	102,743	

Changes occurred in net liabilities are as follows:

	Parent/Consolidated 1st semester of	
	2024	2023
Opening balance	109,637	53,923
Actuarial amounts recognized in the statements of profit and loss	5,280	1,801
Provision for employer's contributions	25,838	25,255
Provision for participants' contributions	25,446	32,860
Amortization contributions (employer)	(54,929)	(71,428)
Closing balance	111,272	42,411
Current liabilities	8,529	
Non-current liabilities	102,743	

b) Actuarial amounts recognized in the statements of profit and loss are:

Parent/Consolidated				
1st semester				
2024				
	RP1 (BD)	COPASA SETTLED (BD)	NEW PLAN COPASA (CD)	TOTAL
Cost of current services	10	-	(85)	(75)
Financial cost	(3,057)	(57,918)	(532)	(61,507)
Return expected on the plan's assets	3,414	52,713	3,146	59,273
Interest on the effect of the assets' ceiling	(357)	-	(2,614)	(2,971)
(Expenses) Revenue	10	(5,205)	(85)	(5,280)

Parent/Consolidated				
1st semester				
2023				
	RP1 (BD)	COPASA SETTLED (BD)	NEW PLAN COPASA (CD)	TOTAL
Cost of current services	(53)	(827)	37	(843)
Financial cost	(3,322)	(68,258)	(560)	(72,140)
Return expected on the plan's assets	4,078	65,274	3,372	73,173
Interest on the effect of the assets' ceiling	(756)	-	(2,812)	(3,568)
(Expenses) Revenue	(53)	(3,362)	(37)	(3,378)

There was not any amounts recognized in other comprehensive income in the 1st semester of 2024.

Amounts recognized in the statements of financial position as of December 31, 2023, related to the three benefit plans are detailed in Note 19 to the individual and consolidated Financial Statements for that year, filed with CVM, in which, additionally, it is detailed (i) the main actuarial assumptions considered, such as (ii) sensitivity analyses of the main related hypotheses.

19. Equity and dividends

(a) Capital

The company is part of the New Market for Corporate Governance of B3 - Brasil, Bolsa, Balcão, and its capital is exclusively comprised of common shares. In an Annual Meeting held on April 26, 2024, it was discussed the payment of R\$ 203,390 to the Capital, without issuing new shares, aiming to appropriate the excess of Earnings Reserve in relation to the Company's Capital. The subscribed and paid-in capital on June 30, 2024 is R\$ 3,606,531 (R\$ 3,402,385, as of December 31, 2023), represented by 380,253,069 registered common shares with no par value.

(b) Earnings reserves

On March 25, 2024, the Board of Directors authorized, as per article 7 of the Company's Articles Of Incorporation, and article 4 of the Ordinance DFIN 0037/2023, the incorporation of the tax incentive reserve, related to the tax benefit of SUDENE, of the reinvestment of 30% of IRPJ (fiscal year 2021), amounting to R\$ 756, upon the transference of this amount from the Tax Incentive Reserve to Owners' Capital.

(c) Valuation adjustments to equity

No significant changes occurred in the balances of adjustments to equity valuation in this semester.

(d) Shareholders' compensation

- Dividends policy

The Company's Dividends Policy is described in Note 20 (c) of the Company's individual and consolidated Financial Statements for the year ended December 31, 2023.

Dividends Statement/ Interest on the Stockholders' Equity (JCP) for the period.

- Dividends

The shareholder's compensation for the period ended June 30, 2024, as approved by the Board of Directors is detailed as follows:

Reference	Corporate event	Date of right	Amounts	Payment date
Dividends 1Q24	RCA 03/20/2024	March 25, 2024	54,831	May 17, 2024
JCP 1Q24	RCA 03/20/2024	March 25, 2024	117,596	May 17, 2024
Extraordinary dividends	AGE 04/26/2024	April 26, 2024	300,000	May 10, 2024
JCP 2T24	RCA 06/20/2024	June 25, 2024	120,127	August 19, 2024
Dividends 2Q24	RCA 06/20/2024	June 25, 2024	25,747	August 19, 2024
Total			618,301	

- Changes in the line of "Dividends and interest on the stockholders' equity, payable":

	Parent/Consolidated	
	1st semester of	
	2024	2023
Dividends and interest on own capital (JCP) payable at the opening of period	430,991	231,653
Interest on the stockholders' equity	237,723	260,094
Withholding income tax (IR) on interest on the stockholders' equity	(16,658)	(18,694)
Interest on the stockholders' equity paid in the year	(148,454)	(352,402)
Dividends	380,578	-
Dividends paid	(541,696)	-
Dividends and interest on stockholders' equity (JCP) payable at the closing of the period	342,484	120,651

(e) Earnings per share

- Basic

Basic earnings per share is calculated upon the division of taxable income to the Company's shareholders, by the average weighted quantity of the Company's common shares thorough the year, less common shares held in treasury.

	Parent/Consolidated	
	2nd semester	
	2024	2023
Profit attributable to the Company's shareholders	676,723	586,982
Average weighted quantity of issued common shares - thousands	379,181	379,181
Basic earnings per share (in R\$)	1,78	1,55

- Diluted

As of June 30, 2024 and 2023, fully-diluted earnings per share is equal to basic earnings, once there are not any dilutive instruments.

20. Information per business segment

The Company's Management defined the operating segments used for strategic decision-making, such as water supply, sewage, and solid waste services. The Company does not have any inter-segment revenue, only from external costumers.

(i) Result

	Consolidated				Balance according to the Financial Statements
	Water services	Sewage services	Solid waste	Reconciliation for the Financial Statements	
2nd quarter of 2024					
Gross operating revenue	1,274,857	659,257	1,500	206,597	2,142,211
Taxes on sales	(117,963)	(60,988)	(183)	-	(179,134)
Net operating revenue	1,156,894	598,269	1,317	206,597	1,963,077
Costs, selling, and administrative expenses	(786,349)	(406,648)	(895)	(206,597)	(1,400,489)
Operational profit before other net operating expenses	370,545	191,621	422	-	562,588
Other operating expenses, net					(30,673)
Finance income, net					(117,144)
Operational profit before taxes					414,771

Amortization and depreciation of assets is allocated as follows:

	Consolidated		
	Amortization	Depreciation	Total
2nd quarter of 2024			
Water services	39,029	20,197	59,226
Sewage services	71,151	7,373	78,524
Other intangible assets	49,280	9,598	58,878
Total intangible assets	159,460	37,168	196,628

	Consolidated				Balance according to the Financial Statements
	Water services	Sewage services	Solid waste	Reconciliation for the Financial Statements	
Semester ended June 30, 2024					
Gross operating revenue	2,506,950	1,304,090	2,957	364,372	4,178,369
Taxes on sales	(231,965)	(120,638)	(362)	-	(352,965)
Net operating revenue	2,274,985	1,183,452	2,595	364,372	3,825,404
Costs, selling, and administrative expenses	(1,552,560)	(807,645)	(1,771)	(364,372)	(2,726,348)
Operational profit before other net operating expenses	722,425	375,807	824	-	1,099,056
Other operating expenses, net					(57,822)
Finance income, net					(164,412)
Operational profit before taxes					876,822

Amortization and depreciation of assets is allocated as follows:

	Consolidated		
	Amortization	Depreciation	Total
Semester ended June 30, 2024			
Water services	78,311	40,487	118,798
Sewage services	143,048	14,723	157,771
Other intangible assets	92,720	18,747	111,467
Total intangible assets	314,079	73,957	388,036

	Consolidated				Balance according to the Financial Statements
	Water services	Sewage services	Solid waste	Reconciliation for the Financial Statements	
2nd quarter of 2023					
Gross operating revenue	1,171,161	601,802	1,757	211,871	1,986,591
Taxes on sales	(124,288)	(62,300)	(203)	-	(186,791)
Net operating revenue	1,046,873	539,502	1,554	211,871	1,799,800
Costs, selling, and administrative expenses	(813,989)	(419,486)	(1,208)	(211,871)	(1,446,554)
Operational profit before other net operating expenses	232,884	120,016	346	-	353,246
Other operating expenses, net					(27,946)
Finance income, net					(20,541)
Operational profit before taxes					304,759

Amortization and depreciation of assets is allocated as follows:

	Consolidated		
	Amortization	Depreciation	Total
2nd quarter of 2023			
Water services	39,989	17,333	57,322
Sewage services	90,964	6,961	97,925
Other intangible assets	42,041	10,151	52,192
Total intangible assets	172,994	34,445	207,439

	Consolidated				Balance according to the Financial Statements
	Water services	Sewage services	Solid waste	Reconciliation for the Financial Statements	
Semester ended June 30, 2023					
Gross operating revenue	2,332,989	1,191,809	2,794	352,842	3,880,434
Taxes on sales	(231,788)	(116,881)	(330)	-	(348,999)
Net operating revenue	2,101,201	1,074,928	2,464	352,842	3,531,435
Costs, selling, and administrative expenses	(1,523,685)	(779,483)	(1,787)	(352,842)	(2,657,797)
Operational profit before other net operating expenses	577,516	295,445	677	-	873,638
Other operating expenses, net					(57,615)
Finance income, net					(74,737)
Operational profit before taxes					741,286

Amortization and depreciation of assets is allocated as follows:

	Consolidated		
	Amortization	Depreciation	Total
Semester ended June 30, 2023			
Water services	79,345	34,666	114,011
Sewage services	164,167	13,921	178,088
Other intangible assets	82,131	20,004	102,135
Total intangible assets	325,643	68,591	394,234

Impacts on gross operating revenue and costs, arising from reconciliation for the Interim financial information are shown as follows:

	Consolidated	
	1º semester of 2024	2023
Semester ended June 30,		
Gross construction revenue related to ICPC 1 (R1)	364,372	352,842
Construction costs related to ICPC 1 (R1)	(364,372)	(352,842)
Construction margin	-	-

Assets corresponding to the segments reported are reconciled with total assets, as shown below:

	Consolidated	
	06/30/2024	06/30/2023
Intangible:		
Water services	1,790,597	1,560,313
Sewage services	3,530,916	3,414,237
Other intangible assets	791,992	665,564
Total intangible assets	6,113,505	5,640,114
Property, plant, and equipment		
Water services	1,127,981	893,515
Sewage services	246,004	237,859
Other intangible assets	376,330	309,874
Total property, plant, and equipment	1,750,315	1,441,248

There are no liabilities allocated in the segments reported.

21. Financial risk management

In the first semester of 2024, no changes occurred in the financial risk management in relation to those disclosed in Note 22 to the Company's individual and consolidated Financial Statements for the year ended December 31, 2023. Thus, information related to: (a) liabilities restricted to exchange rate changes; (b) quality of the financial assets' credits; (c) cash flow of financial instruments, also did not underwent significant changes in relation to what was disclosed in the Note. Thus, the Management decided not to replicate them in the Interim Financial Information as of June 30, 2024.

21.1 Sensitivity analysis

(a) Interest rate sensitivity.

The Company prepared the sensitivity analysis of the effects of an occasional change in market variables in its loans, financing, and debentures. In this analysis, keeping constant all other variables, the Company's profit or loss before taxation would be affected according to scenarios shown as follows:

Indicators	Exposure	Scenario I	Scenario II	Scenario III	Scenario IV	Scenario V
	(i)	Probable (ii)	+25%	-25%	+50%	-50%
TJLP (iii)	142,485	6.88%	8.60%	5.16%	10.32%	3.44%
Principal variation	-	9,803	12,254	7,352	14,704	4,902
IPCA	1,377,559	4.00%	5.00%	3.00%	6.00%	2.00%
Principal variation	-	55,102	68,878	41,327	82,654	27,551
DI	1,444,837	10.63%	13.29%	7.97%	15.95%	5.32%
Principal variation	-	153,586	191,982	115,190	230,379	76,793
TR	859,219	1.53%	1.91%	1.14%	2.29%	0.76%
Principal variation	-	13,115	16,394	9,836	19,673	6,558
Spread Fixed - Euribor (iv)	931,911	3.23%	4.04%	2.42%	4.85%	1.62%
Principal variation	-	30,101	37,626	22,576	45,151	15,050
Spread Fixed (iv)	240,631	-	0.00%	0.00%	0.00%	0.00%
Without impact	-	-	-	-	-	-
Total	4,996,642	261,707	327,134	196,281	392,561	130,854

⁽ⁱ⁾ Principal on June 30, 2024, less loan cost.

⁽ⁱⁱ⁾ Indexes source:

IPCA, according to the Bulletin Focus June 28, 2024.

TJLP and CDI according to projections of Itaú June 11, 2024.

Accumulated TR in the recent 12 months according to the Central Bank of Brazil.

For exchange rate changes, see item "Exchange rate changes sensitivity" below.

(iii) Contracts: When TJPL is higher than 6% p.a., a rate of 6% p.a. + spread is levied upon the corrected debt balance. When the TJPL is equal or lower than 6% p.a. the full TJPL plus spread shall be levied upon the corrected debt balance.

(iv) Contracts with fixed spread and without exchange rate changes.

(b) Exchange rate sensitivity

The sensitivity analysis prepared by the Company is determined by the exchange rate changes estimate of Euro (€), of $\pm 25\%$ and $\pm 50\%$, in the debt balance in foreign currency of loans and financing. Keeping all other variables constant, the result of exchange rate sensitivity before taxation is as follows:

Financial instrument on 06/30/2024

Principal balance (thousands of Euros)

Principal balance

Financing

€196,616

1,170,789

Profit (Loss)

Financing

54,010

292,697

585,394

(292,697)

(585,394)

Scenarios in relation to the debt balance

Probable (Projection)

Drop of 25% in Euro

Drop of 50% in Euro

Increase of 25% in Euro

Increase of 50% in Euro

Source of projected indexes: Euro Projection Santander June 11, 2024.

<https://www.santander.com.br/analise-economica>

(c) Liquidity risk

The table below presents guarantees of receivables given by the Company in loans, financing, and debentures contracts, besides PPP of Rio Manso. It is worth noting that such contracts have also collateral for financing (Note 7).

Restricted revenue as of June 30, 2024

Contract	Guarantee (restricted revenue)	Amount	Contract termination
Financing and Debentures			
Financing 2007/2008	Three (3) times the service of the contracts' monthly debt.	5,667	September-31
PAC 2009	Three (3) times the service of the contracts' monthly debt.	2,035	November -32
5 th Debentures Issuance (R\$ 288 million)	at least 4.5% of the debt balance of debentures in the last business day of each year.	6,132	September-31
Financing 2011 (Ins 32, 25, and 24)	Three (3) times the service of the contracts' monthly debt.	4,328	June -35
Financing 2012 (IN 24)	Three (3) times the service of the contracts' monthly debt.	566	May-36
Financing 2013 (IN 27)	Three (3) times the service of the contracts' monthly debt.	3,898	October-37
Financing 2014 (IN 02)	Three (3) times the service of the contracts' monthly debt.	2,701	February-38
Financing 2015 (IN 02)	Three (3) times the service of the contracts' monthly debt.	1,644	March-39
Financing 2017 (IN 29)	Three (3) times the service of the contracts' monthly debt.	5,281	January-43
Financing (R\$ 181 million)	R\$ 7.0 million, annually corrected by IPCA, since Apr/2010.	15,613	May-25
8 th Debentures Issuance (R\$ 140 million)	R\$ 16.9 million, annually corrected by IPCA, since Sep/2015.	24,939	June -28
11 th Debentures Issuance (R\$ 226 million)	R\$ 5.5 million, annually corrected by IPCA, since April/2017.	6,589	January-31
FINAME	130% of PMT of contracts.	339	January-25

Restricted revenue as of June 30, 2024			
Contract	Guarantee (restricted revenue)	Amount	Contract termination
Financing 2023 € 200 million	125% of PMT.	15,315	December-43
Public-Private Partnership			
PPP of Rio Manso	1/12 of the annual amount of the consideration installment related to every effective year.	11,629	December-28
Total restricted revenue		106,676	

21.2 Fair value estimate

Fair value of loans, financing, and debentures – carrying amounts in comparison to their respective estimated fair values are as follows:

	Parent/Consolidated			
	Carrying June 30, 2024	Fair value June 30, 2024	Carrying December 31, 2023	Fair value December 31, 2023
Loans and financing	1,917,869	1,886,102	1,429,077	1,397,880
Simple debentures	3,074,488	3,060,513	3,314,437	3,295,607
Total	4,992,357	4,946,615	4,743,514	4,693,487

Passive market values are calculated through the debt balance projection, updated by the contractual rate for the period of months remaining for payment. The amount found relates back to the current period, using the following market rates:

Lines	Contractual rate	Parent/Consolidated		Remarks
		Period in months	Market rate	
Financing	7.81%	123	9.00%	Rate quotation in June 2024
Financing	7.55%	11	11.37%	Rate quotation in June 2024
FINAME	6.00%	7	11.89%	Rate quotation FINAME June 2024
Simple debentures	9.25%	53	10.06%	Rate quotation Debentures June 2024
Financing	1.41%	120	1.41%	Rate quotation in June 2024
Financing	4.47%	112	4.73%	Rate quotation in June 2024

22. Financial instruments by category

(a) Assets

	06/30/2024		12/31/2023	
	Financial Assets at amortized cost	Total	Financial Assets at amortized cost	Total
Parent Company:				
Cash and cash equivalents	280,201	280,201	994,581	994,581
Securities	230,474	230,474	-	-
Trade receivables	1,348,050	1,348,050	1,320,392	1,320,392
Banks and arrangements	4,359	4,359	-	-
Restricted short-term investments	80,246	80,246	75,285	75,285
Concession financial assets	1,210,315	1,210,315	999,639	999,639
Other receivables	95,659	95,659	129,763	129,763
	3,249,304	3,249,304	3,519,660	3,519,660
Consolidated:				
Cash and cash equivalents	314,092	314,092	1,031,425	1,031,425
Securities	230,474	230,474	-	-
Trade receivables	1,362,333	1,362,333	1,337,303	1,337,303
Banks and arrangements	4,486	4,486	124	124
Restricted short-term investments	80,246	80,246	75,285	75,285
Concession financial assets	1,228,299	1,228,299	1,016,635	1,016,635
Other receivables	93,761	93,761	123,342	123,342
	3,313,691	3,313,691	3,584,114	3,584,114

(b) Liabilities

	06/30/2024		12/31/2023	
	Financial Liabilities at amortized cost	Total	Financial Liabilities at amortized cost	Total
Parent Company:				
Loans, financing, and debentures	4,992,357	4,992,357	4,743,514	4,743,514
Suppliers	334,164	334,164	377,766	377,766
Lease-Purchase Agreement	87,144	87,144	92,167	92,167
Public-Private Partnership	190,687	190,687	211,900	211,900
	5,604,352	5,604,352	5,425,347	5,425,347
Consolidated:				
Loans, financing, and debentures	4,992,357	4,992,357	4,743,514	4,743,514
Suppliers	345,216	345,216	388,277	388,277
Lease-Purchase Agreement	87,256	87,256	92,278	92,278
Public-Private Partnership	190,687	190,687	211,900	211,900
	5,615,516	5,615,516	5,435,969	5,435,969

In relation to the consolidated leasing, in the quarter ended June 30, 2024, amortization and interest were R\$ 14,017 and R\$ 1,523, respectively (R\$ 10,096 and R\$ 1,690, respectively, in the quarter ended June 30, 2023). In the semester ended June 30, 2024, amortization and interest were R\$ 27,518 and R\$ 3,086, respectively (R\$ 21,468 and R\$ 3,419, respectively, in the semester ended June 30, 2023).

23. Related-party transactions

(a) Assets, liabilities, and profit or loss

The Company recognizes as a related party, besides the business relations kept with its wholly-owned subsidiary COPANOR, Copass Saúde and Fundação Libertas of social security, as well as financial transactions kept with the Management's key personal, with its majority shareholder and with the Companies or Bodies connected to it, direct or indirectly, since there is formalized privity of contract with these Companies or Bodies that generate financial transactions.

Balances and transactions with such related parties are as follows:

	Parent			
	06/30/2024			
	Subsidiary COPANOR	Others		
		STATE MG	COPASS	LIBERTAS
Assets				
Current				
Trade receivables				
Invoiced amounts	-	20,235	1	28
Amounts to invoice	-	14,113	1	15
Agreements	-	1,257	-	-
Sundry credits	-	-	-	-
Other assets - Credit with subsidiary	2,231	-	-	-
Total assets	2,231	35,605	2	43

Parent				
06/30/2024				
Subsidiary COPANOR	Others			
	STATE MG	COPASS	LIBERTAS	
Liabilities				
Current				
Agreements	-	84	-	-
Obligations with retirement benefits	-	-	-	8,529
Health program	-	-	12,027	-
Non-current				
Obligations with retirement benefits	-	-	-	102,743
Total liabilities	-	84	12,027	111,272

Income statements in the quarter ended 06/30/2024:

Water suppl and sewage services	9	56,026	2	87
Security program	-	-	-	(13,955)
Health program	-	-	(30,517)	-
Assign personnel expenses	(373)	-	-	-

Income statements in the semester ended 06/30/2024:

Water suppl and sewage services	57	90,652	4	147
Security program	-	-	-	(27,913)
Health program	-	-	(55,832)	-
Assign personnel expenses	(752)	-	-	-

Parent				
12/31/2023				
Subsidiary COPANOR	Others			
	STATE MG	COPASS	LIBERTAS	
Assets				
Current				
Trade receivables				
Invoiced amounts	-	15,954	1	17
Amounts to invoice	-	12,709	1	10
Agreements	-	366	-	-
Sundry credits	-	-	-	-
Other assets - Credit with subsidiary	6,744	-	-	-
Total assets	6,744	29,029	2	27

	Parent			
	06/30/2024			
	Subsidiary COPANOR	Others		
		STATE MG	COPASS	LIBERTAS
Liabilities				
Current				
Agreements	-	1,298	-	-
Obligations with retirement benefits	-	-	-	60
Health program	-	-	11,316	-
Non-current				
Obligations with retirement benefits	-	-	-	109,577
Total liabilities	-	1,298	11,316	109,637

Income statements in the quarter ended 06/30/2023:

Water suppl and sewage services	14	47,839	2	49
Security program	-	-	-	(12,689)
Health program	-	-	(25,222)	-
Assign personnel expenses	(338)	-	-	-

Income statements in the semester ended 06/30/2023:

Water suppl and sewage services	34	87,408	4	83
Security program	-	-	-	(25,256)
Health program	-	-	(51,514)	-
Assign personnel expenses	(696)	-	-	-

Balances and transactions with related parties are executed at prices and conditions agreed between parties.

(b) Key Management Personnel Compensation

	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Compensation Manager	1,692	2,529	5,616	3,489
Benefits:				
Food	25	23	49	44
Health	43	27	77	51
Post-employment benefits	106	84	208	149
Total	1,866	2,663	5,950	3,733

24. Commitments

The Company has contracts for the construction of new developments, in which obligations are accounted as services are executed. The main outstanding amounts with contractors and suppliers on June 30, 2024 are as follows:

	Amount	Average term contracted in months
Obligations of the 10 biggest contracts – Investments in works and vegetative growth in several concessions, and this is the amount expected for investment.	474,111	19
Contractual obligations – Leasing Contracts out of the scope of IFRS 16, and this is the amount expected for investment.	17,054	19

25. Transactions that do not involve Cash or Cash Equivalents

In the semesters ended June 30, 2024 and 2023, the Company and its subsidiary performed the following investing and financing activities, not involving cash, therefore, are not described in the statements of cash flows:

	Parent		Consolidated	
	1st semester of		1st semester of	
	2024	2023	2024	2023
Capitalized interests (Note 10)	42,708	61,751	42,708	61,751
Addition of lease-purchase agreement	22,474	23,655	22,497	25,255

26. Revenue

The reconciliation of gross income to net revenue is as follows:

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Income from provision of water services	1,262,261	1,141,482	2,482,553	2,289,850
Income from provision of sewage services	655,311	590,668	1,296,324	1,176,364
Solid waste	1,500	1,757	2,957	2,794
Construction revenue	197,504	209,551	350,799	347,500
Total gross revenue	2,116,576	1,943,458	4,132,633	3,816,508
Taxes on sales	(177,604)	(160,473)	(349,990)	(321,037)
Net revenue	1,938,972	1,782,985	3,782,643	3,495,471

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Income from provision of water services	1,274,857	1,153,623	2,506,950	2,315,451
Income from provision of sewage services	659,257	594,499	1,304,090	1,184,506
Solid waste	1,500	1,757	2,957	2,794
Construction revenue	206,597	211,871	364,372	352,842
Total gross revenue	2,142,211	1,961,750	4,178,369	3,855,593
Taxes on sales	(179,134)	(161,950)	(352,965)	(324,158)
Net revenue	1,963,077	1,799,800	3,825,404	3,531,435

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Detailed net revenue:				
Water direct revenue	1,128,051	1,013,758	2,218,402	2,028,937
Sewage direct revenue	591,375	532,473	1,169,748	1,062,153
Solid waste	1,317	1,554	2,595	2,464
Total direct income	1,720,743	1,547,785	3,390,745	3,093,554
Water Indirect revenue	17,412	22,097	34,442	49,031
Sewage Indirect revenue	3,313	3,552	6,657	5,386
Total indirect income	20,725	25,649	41,099	54,417
Construction revenue	197,504	209,551	350,799	347,500
Net revenue	1,938,972	1,782,985	3,782,643	3,495,471

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Detailed net revenue:				
Water direct revenue	1,139,309	1,024,501	2,240,247	2,051,605
Sewage direct revenue	594,957	535,950	1,176,797	1,069,541
Solid waste	1,317	1,554	2,595	2,464
Total direct income	1,735,583	1,562,005	3,419,639	3,123,610
Water Indirect revenue	17,585	22,372	34,738	49,596
Sewage Indirect revenue	3,312	3,552	6,655	5,387
Total indirect income	20,897	25,924	41,393	54,983
Construction revenue	206,597	211,871	364,372	352,842
Net revenue	1,963,077	1,799,800	3,825,404	3,531,435

27. Costs and expenses by nature

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Operating costs				
Personnel	205,606	279,159	409,702	484,705
Social security costs	45,192	45,609	88,859	88,824
Construction costs	197,504	209,551	350,799	347,500
General materials	26,942	28,561	49,301	52,727
Treatment materials	30,079	31,471	64,754	70,709
Third-party services	168,539	153,476	329,082	294,846
Electric power	149,404	134,152	291,790	260,251
General expenses	79,864	70,637	155,145	129,984
Depreciation and amortization	173,755	186,972	342,701	355,311
(-) Tax credits	-	(17,458)	-	(31,277)
Discontinued material loss	107	-	654	-
	1,076,992	1,122,130	2,082,787	2,053,580

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Sales expenses				
Personnel	41,093	66,078	82,764	108,907
Social security costs	7,825	8,230	15,634	15,940
General materials	1,076	1,028	2,053	1,971
Treatment materials	49	8	75	25
Third-party services	15,058	6,522	29,977	21,685
Electric power	655	622	1,374	1,181
General expenses	939	245	1,522	422
Depreciation and amortization	1,715	1,778	3,615	3,475
	68,410	84,511	137,014	153,606

Expected credit losses of trade receivables	55,584	51,220	118,949	102,689
---	---------------	---------------	----------------	----------------

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Administrative expenses				
Personnel	91,515	103,320	179,127	179,412
Social security costs	13,721	12,475	27,226	23,524
General materials	3,355	1,055	4,113	1,677
Treatment materials	2	2	9	3
Third-party services	38,666	32,225	82,120	66,894
Electric power	557	759	994	1,491
General expenses	4,150	4,293	6,687	6,840
Depreciation and amortization	18,273	15,896	35,979	30,051
(-)Tax credits	-	-	-	-
Discontinued material loss	-	(175)	-	(74)
	170,239	169,850	336,255	309,818

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Costs and expenses				
Personnel (Note 28)	338,214	448,557	671,593	773,024
Social security costs (Note 28)	66,738	66,314	131,719	128,288
Construction costs	197,504	209,551	350,799	347,500
General materials	31,373	30,644	55,467	56,375
Treatment materials	30,130	31,481	64,838	70,737
Third-party services	222,263	192,223	441,179	383,425
Electric power	150,616	135,533	294,158	262,923
General expenses	84,953	75,175	163,354	137,246
Depreciation and amortization	193,743	204,646	382,295	388,837
(-) Tax credits	-	(17,458)	-	(31,277)
Discontinued material loss	107	(175)	654	(74)
Expected credit losses of trade receivables	55,584	51,220	118,949	102,689
	1,371,225	1,427,711	2,675,005	2,619,693

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Operating costs				
Personnel	210,776	283,991	419,744	494,220
Social security costs	46,238	46,587	90,870	90,728
Construction costs	206,597	211,871	364,372	352,842
General materials	28,834	29,931	52,223	54,895
Treatment materials	31,029	32,232	66,572	72,423
Third-party services	170,722	154,589	332,157	296,810
Electric power	152,832	137,235	298,780	265,945
General expenses	80,485	71,184	156,257	130,941
Depreciation and amortization	176,597	189,715	348,356	360,631
(-) Tax credits	(234)	(17,637)	(468)	(31,664)
Discontinued material loss	143	(219)	671	(201)
	1,104,019	1,139,479	2,129,534	2,087,570

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Sales expenses				
Personnel	41,163	66,176	82,897	109,103
Social security costs	7,838	8,248	15,657	15,975
General materials	1,076	1,031	2,053	1,974
Treatment materials	49	8	75	25
Third-party services	15,058	7,004	29,977	22,594
Electric power	655	622	1,374	1,181
General expenses	940	250	1,523	428
Depreciation and amortization	1,715	1,817	3,615	3,530
	68,494	85,156	137,171	154,810
Expected credit losses of trade receivables	55,480	50,979	119,327	103,448

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Administrative expenses				
Personnel	92,538	103,760	180,768	180,217
Social security costs	13,773	12,559	27,317	23,675
General materials	3,401	1,121	4,220	1,807
Treatment materials	2	2	9	3
Third-party services	39,657	32,617	83,990	67,703
Electric power	610	816	1,117	1,598
General expenses	4,199	4,333	6,830	6,967
Depreciation and amortization	18,316	15,907	36,065	30,073
(-) Tax credits	-	-	-	-
Discontinued material loss	-	(175)	-	(74)
	172,496	170,940	340,316	311,969

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Costs and expenses				
Personnel (Note 28)	344,477	453,927	683,409	783,540
Social security costs (Note 28)	67,849	67,394	133,844	130,378
Construction costs	206,597	211,871	364,372	352,842
General materials	33,311	32,083	58,496	58,676
Treatment materials	31,080	32,242	66,656	72,451
Third-party services	225,437	194,210	446,124	387,107
Electric power	154,097	138,673	301,271	268,724
General expenses	85,624	75,767	164,610	138,336
Depreciation and amortization	196,628	207,439	388,036	394,234
(-) Tax credits	(234)	(17,637)	(468)	(31,664)
Discontinued material loss	143	(394)	671	(275)
Expected credit losses of trade receivables	55,480	50,979	119,327	103,448
	1,400,489	1,446,554	2,726,348	2,657,797

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Details on Construction Costs:				
Payroll and social charges	15,221	10,782	30,984	20,921
Supplies	15,510	16,447	24,017	23,217
Equipment	9,964	7,241	16,419	13,864
Third-party services	142,416	151,098	248,002	248,036
Financing costs	15,080	23,879	31,911	41,240
Others	(687)	104	(534)	222
	197,504	209,551	350,799	347,500

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Details on Construction Costs:				
Payroll and social charges	15,221	10,782	30,984	20,921
Supplies	16,094	16,628	25,507	23,722
Equipment	9,860	7,578	16,315	14,299
Third-party services	151,029	152,900	260,189	252,438
Financing costs	15,080	23,879	31,911	41,240
Others	(687)	104	(534)	222
	206,597	211,871	364,372	352,842

28. Personnel expenses

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Salaries	201,829	206,519	403,101	400,017
Restitutions, substantially PDVI	3,669	115,492	6,195	116,129
Social security costs	66,738	66,314	131,719	128,288
FGTS (Government Severance Indemnity Fund for Employees)	14,999	17,799	35,609	34,510
Contribution for the pension plan	13,955	12,689	27,913	25,256
Food program	49,301	50,146	98,869	98,508
Health program	30,517	25,222	55,832	51,514
Profit-sharing with employees	18,054	15,387	32,422	36,253
Other benefits	5,890	5,303	11,652	10,837
Total (Note 27)	404,952	514,871	803,312	901,312
Personnel (Note 27)	338,214	448,557	671,593	773,024
Social security costs (Note 27)	66,738	66,314	131,719	128,288

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Salaries	206,369	210,272	411,512	407,331
Restitutions, substantially PDVI	3,678	115,492	6,235	116,129
Social security costs	67,849	67,394	133,844	130,378
FGTS (Government Severance Indemnity Fund for Employees)	15,276	18,063	36,140	35,025
Contribution for the pension plan	13,955	12,689	27,913	25,256
Food program	50,442	51,180	101,089	100,545
Health program	30,768	25,448	56,315	51,978
Profit-sharing with employees	18,054	15,387	32,422	36,253
Other benefits	5,935	5,396	11,783	11,023
Total (Note 27)	412,326	521,321	817,253	913,918
Personnel (Note 27)	344,477	453,927	683,409	783,540
Social security costs (Note 27)	67,849	67,394	133,844	130,378

29. Other Operating Expenses, Net

Other net operating expenses are as follows:

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Reversal of non-deductible provision	7	7,544	369	18,211
Recovery of written-off trade receivables	-	-	-	-
Disposition of fixed assets	1,955	1,212	2,256	2,121
Other income	8,407	6,740	15,629	11,603
Total income	10,369	15,496	18,254	31,935
Legal disputes and indemnifications	(13,418)	(8,154)	(17,456)	(19,871)
ARSAE rate	(15,109)	(14,204)	(30,219)	(28,407)
Expenses with environment preservation	(2,313)	(11,350)	(4,244)	(16,706)
Levies	(4,137)	(3,707)	(7,748)	(7,147)
Actuarial liability	(2,640)	(1,655)	(5,280)	(3,311)
Other expenses	(3,242)	(2,447)	(10,316)	(4,184)
Total costs	(40,859)	(41,517)	(75,263)	(79,626)
Other Operational Expenses - Net	(30,490)	(26,021)	(57,009)	(47,691)

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Reversal of non-deductible provision	7	7,544	369	18,211
Recovery of written-off trade receivables	-	(461)	-	-
Disposition of fixed assets	2,097	1,212	2,398	2,121
Other income	8,429	6,732	15,656	11,675
Total income	10,533	15,027	18,423	32,007
Legal disputes and indemnifications	(13,373)	(8,437)	(17,471)	(20,173)
ARSAE rate	(15,384)	(14,461)	(30,770)	(28,922)
Expenses with environment preservation	(2,313)	(11,350)	(4,244)	(16,706)
Levies	(4,200)	(3,736)	(8,002)	(7,366)
Actuarial liability	(2,640)	(1,655)	(5,280)	(3,311)
Other expenses	(3,296)	(3,334)	(10,478)	(13,144)
Total costs	(41,206)	(42,973)	(76,245)	(89,622)
Other Operational Expenses - Net	(30,673)	(27,946)	(57,822)	(57,615)

30. Finance income and costs

Finance income (costs) can be summarized as follows:

	Parent			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Interest revenue	21,990	11,641	34,633	23,090
Income from short-term investments	20,093	34,078	43,256	70,187
Revenue from inflation and exchange adjustment	8,598	21,410	10,457	25,815
Revenue from financial assets/others	39,030	21,684	75,194	50,787
Taxes on financial income	(3,272)	(2,560)	(5,780)	(4,939)
Total finance income	86,439	86,253	157,760	164,940
Charges on financing and provision for lawsuits	(82,273)	(81,965)	(163,704)	(169,196)
Expense from inflation and exchange adjustment	(122,589)	(25,550)	(160,879)	(65,550)
Other expenses	(276)	(478)	(400)	(1,003)
Total finance costs	(205,138)	(107,993)	(324,983)	(235,749)
Finance income	(118,699)	(21,740)	(167,223)	(70,809)

	Consolidated			
	2nd quarter of		1st semester of	
	2024	2023	2024	2023
Interest revenue	22,145	11,749	34,910	23,311
Income from short-term investments	21,146	35,009	45,070	71,993
Revenue from inflation and exchange adjustment	8,620	21,430	10,491	25,866
Revenue from financial assets/others	39,438	21,899	76,038	51,147
Taxes on financial income	(3,340)	(2,613)	(5,902)	(5,040)
Total finance income	88,009	87,474	160,607	167,277
Charges on financing and provision for lawsuits	(82,286)	(81,986)	(163,730)	(169,242)
Expense from inflation and exchange adjustment	(122,589)	(25,550)	(160,879)	(71,757)
Other expenses	(278)	(479)	(410)	(1,015)
Total finance costs	(205,153)	(108,015)	(325,019)	(242,014)
Finance income	(117,144)	(20,541)	(164,412)	(74,737)

31. Notes presented in the Annual Individual and Consolidated Financial Statements that are not presented in this Interim Financial Information

According to the Circular Letter CVM/SNC/SEP/No. 003/2011, the Company opened the notes considered significant in the context of the “Basic Conceptual Pronouncement - Conceptual Framework for Financial Reporting”. All information which omission or distortion could influence economic decisions of the users were duly disclosed in these Interim Financial Information which must be read together with the individual and consolidated Financial Statements for the year ended December 31, 2023.

Below, we indicated the exact localization of the Notes which information were not replicated in these Interim Financial Information, by redundancy or relevance:

Note 4 - Estimates and critical accounting judgments;

Note 26 - Insurance;

Note 33 - Operating and Financial Data of Activities Related to the Achievement of Collective Interest Purposes.

32. Events after the Reporting Period

A) 19th Debentures Issuance

In July 2024 the 19th Public Debentures Issuance amounting to R\$ 1,300 million, in two series; being (i) first series amounting to R\$ 482 million, with compensation linked to the DI rate adding 0.90% per annum; and (ii) second series amounting to R\$ 818 million, which compensation is linked to the Extended National Consumer Price Index (IPCA), plus 7.2735% per annum. The maturity term for both series is ten (10) years.

b) Tax Reform

In July 11, 2024 the Chamber of Deputies approved the Supplementary Bill (PLP) No. 68/2024 that establishes the Contribution on Goods and Services (CBS), and Tax on Goods and Services (IBS), taxes that form the dual Value-Added Tax (VAT), under the Reform on indirect taxes. PLP 68/2024 and PLP 108/2024 – which deals with the Managing Committee of IBS – compose the wordings that regulate the Tax Reform promoted by the Constitutional Amendment No. 132/2023, that aim to simplify taxes on consumption. The Reform standards provide on gradual transition rules, with its full implementation in 2023.

PLP 68/2024 followed to the Federal Senate, and PLP 180/2024 remains under analysis in the Chamber of Deputies, with vote scheduled to the second semester of 2024. The Company is monitoring all legislative procedures and legal definitions related to the matter.

33. Explanation added to the English version

Explanation added to the English version The accompanying financial statements were translated into English from the original Portuguese version prepared for local purposes. Certain accounting practices adopted by the Company that conform to those accounting practices adopted in Brazil may not comply with the generally accepted accounting principles in the countries where these financial statements may be used.

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Comments on the Behavior of Business' Projections

1. Projections

Aiming to follow up the dynamics of the sewage department and the performance of the Brazilian economy, the Company periodically revises its planning and goals, comprising also the investments plans.

1.1. Investment program

2024 investment programs

For the year 2024, investments provided by COPASA MG in water, sewage, and business and operational development, totaled R\$ 1,670.00 million. It is also provided the capitalization of R\$ 222.5 million. Regarding the subsidiary COPANOR, the amount provided is R\$ 47.6 million for the year.

In the period of January to June 2024 (6M24) R\$1.3 million were invested for the Parent and R\$22.1 million for COPANOR, as shown in the table below:

Investments performed (R\$ million)	6M24
Water	420.4
Sewage	352.9
Business and Operational Development	18.5
Subtotal	791.8
Capitalization	109.5
Total - Parent	901.3
COPANOR (including capitalizations)	22.1
Total – COPASA MG and COPANOR	923.4

2025 to 2028 Investment Programs

The amounts for the Investment Multi-annual Program projected of COPASA MG for the period of 2025 to 2028.

Projected amount (R\$ million)	2025	2026	2027	2028
Water, Sewage, and Business Development	1,628.0	1,628.0	1,628.0	1,628.0
Capitalization	330.9	342.2	342.3	342.3
Total	1,958.9	1,970.2	1,970.3	1,970.3



(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail. See Note 33 to the financial statements.)

Opinions and Statements / Special Review Report - Unqualified

To the Management and Shareholders of
Companhia de Saneamento de Minas Gerais - COPASA MG
Belo Horizonte – MG

Introduction

We have reviewed the individual and consolidated interim financial information of the Companhia de Saneamento de Minas Gerais - COPASA MG ("Company"), contained in the Quarterly Information Form (ITR) related to the quarter ended on June 30, 2024, which comprise the balance sheet as of June 30, 2024, and the respective statement of income, statement of comprehensive income for the three-month and six-month periods then ended, the statements of changes in shareholders' equity, and statements of cash flows for the six-month period ended on that date, including notes.

The management is responsible for the preparation of the individual and consolidated interim financial information in accordance with NBC TG 21 - Interim Financial Reporting and with the International Standard IAS 34 - "Interim Financial Reporting", issued by the *International Accounting Standards Board* (IASB), as well as by the presentation of these information in compliance with standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Financial Information (ITR). Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 "Revisão de Informações Intermediárias Executada pelo Auditor da Entidade" and ISRE 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", respectively). The review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion thereon.



Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the condensed interim financial information is not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of the Quarterly Financial Information (ITR), and presented in compliance with the standards issued by the Brazilian Securities Commission.

Other matters

Statement of value added


The quarterly financial information mentioned above include the individual and consolidated Statements of Value Added (DVA), referring to the six-month period ended June 30, 2024, prepared under the Company's management, and presented as complementary information for the purposes of IAS 34. These information were submitted to review procedures performed together with the review of quarterly financial information, aiming to conclude if they are reconciled with the interim financial information and accounting records, as applicable, and whether its form and substance are in accordance with criteria defined in NBC TG 09 – Statement of Value Added. Based on our review, we are not aware of any fact that leads us to believe that these statements of value added were not prepared, in every significant aspect, according to criteria defined in this Standard, consistent with the individual and consolidated interim financial information taken as a whole.

Audit of the amounts corresponding to the prior year

Amounts corresponding to the year ended December 31, 2023, and the interim financial information related to the six-month period ended on June 30, 2023, presented for comparative purposes, were audited and reviewed by other independent auditors, who issued unqualified reports dated March 20, 2024 and May 02, 2023, respectively.

Belo Horizonte, July 24, 2024

Grant Thornton Auditores Independentes Ltda.
CRC MG-008.957/F-8



Daniel Menezes Vieira
Accountant CRC 1MG-078.081/O-1

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail. See Note 33 to the financial statements.)

DIRECTORS' STATEMENT OF REVIEW OF THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION AND THE INDEPENDENT AUDIT OPINION

In compliance with items V and VI of paragraph 1 of article 27, and with item II of paragraph 1 of article 31 of Resolution CVM No. 80, dated March 29, 2022, the Managing Director and other Officers of Companhia de Saneamento de Minas Gerais - COPASA MG, government-controlled (private) company, headquartered at Rua Mar de Espanha, 525, Belo Horizonte - MG, enrolled in CNPJ under No. 17.281.106/0001-03, state that they:

1. Reviewed, discussed, and agree with the views expressed in Grant Thornton Auditores Independentes Ltda.'s Opinion on the Interim Financial Information of Parent and Consolidated, in accordance with accounting practices adopted in Brazil and with the International Financial Reporting Standards (IFRS) for the period ended June 30, 2024;

2. Reviewed, discussed, and agree with the Interim Financial Information of Parent and Consolidated in accordance with accounting practices adopted in Brazil and the International Financial Reporting Standards (IFRS) for the period ended June 30, 2024.

Belo

Horizonte, July

24, 2024

Guilherme Augusto Duarte de Faria
Chief Executive Officer

Carlos Augusto Botrel Berto
Financial Officer and Officer of Relationship with Investors

Cleyson Jacomini de Sousa
Customer Service and Regulation Officer

Guilherme Frasson Neto
Director of Operations

Pablo Ferraço Andreão
Technology, Environment, and Development Officer