

**Centrais Elétricas Brasileiras  
S.A. – Eletrobras**

**Quarterly Information - QFR as of  
September 30, 2024  
and report on the review of  
quarterly information**

**3Q24**

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETOBRAS**  
**BALANCE SHEETS ON SEPTEMBER 30, 2024 AND DECEMBER 31, 2023**

(in thousands of Reais)

	NOTE	PARENT COMPANY		CONSOLIDATED	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>ASSETS</b>					
<b>CURRENT</b>					
Cash and cash equivalents	5	11,918,637	5,698,457	21,678,616	13,046,371
Restricted cash	6	378,874	250,060	757,368	572,869
Marketable securities	7	4,569,274	2,477,747	6,699,815	5,920,171
Accounts Receivable, net	8	1,551,828	—	5,402,015	5,210,482
Contractual transmission assets	14	4,448,937	—	10,117,829	11,159,426
Loans, financing and debentures	9	575,321	1,099,798	13,341	367,741
Dividends and interest receivable	10	1,476,925	2,358,819	347,368	871,558
Taxes and Contributions	12	1,200,945	893,865	1,544,622	1,274,969
Income tax and social contribution	11	1,477,069	554,421	2,228,149	2,932,258
Reimbursement rights	13	708,808	940,268	736,378	980,206
Inventory		51,005	204	474,816	426,690
Derivative financial instruments	29	164,341	—	374,984	373,606
Others		650,770	414,679	1,522,817	1,698,824
		29,172,734	14,688,318	51,898,118	44,835,171
Assets held for sale	31	704,407	221,972	3,179,796	3,187,141
		<b>29,877,141</b>	<b>14,910,290</b>	<b>55,077,914</b>	<b>48,022,312</b>
<b>NON-CURRENT</b>					
Restricted cash	6	1,401,227	—	2,700,333	2,200,078
Reimbursement rights	13	856,002	1,332,167	890,464	1,385,479
Loans, financing and debentures	9	6,566,899	6,852,841	610,369	260,409
Accounts Receivable, net	8	179,697	—	608,073	649,446
Marketable securities	7	415,916	432,355	426,135	432,724
Taxes and Contributions	12	9,626	804,582	363,153	1,153,616
Income tax and social contribution	11	1,317,441	—	7,532,917	6,725,087
Judicial deposits		4,202,306	3,337,816	6,068,170	6,246,082
Contractual transmission assets	14	20,895,550	—	55,917,085	50,052,912
Derivative financial instruments	29	529,236	—	778,869	—
Others		2,115,372	1,495,993	1,810,232	1,053,164
		<b>38,489,272</b>	<b>14,255,754</b>	<b>77,705,800</b>	<b>70,158,997</b>
<b>INVESTMENTS</b>					
Accounted for-by the equity method	15	112,317,270	141,814,345	31,277,659	32,100,302
Maintained at fair value		926,247	1,046,762	965,956	1,104,381
		<b>113,243,517</b>	<b>142,861,107</b>	<b>32,243,615</b>	<b>33,204,683</b>
PROPERTY, PLANT AND EQUIPMENT	16	5,767,029	201,942	36,215,265	35,805,421
INTANGIBLE ASSETS	17	20,777,128	129,890	78,557,601	79,866,241
		<b>178,276,946</b>	<b>157,448,693</b>	<b>224,722,281</b>	<b>219,035,342</b>
<b>TOTAL ASSETS</b>		<b>208,154,087</b>	<b>172,358,983</b>	<b>279,800,195</b>	<b>267,057,654</b>

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETROBRAS**  
**BALANCE SHEETS ON SEPTEMBER 30, 2024 AND DECEMBER 31, 2023**

(in thousands of Reais)

		PARENT COMPANY		CONSOLIDATED	
LIABILITIES AND EQUITY	NOTE	9/30/2024	12/31/2023	9/30/2024	12/31/2023
<b>CURRENT</b>					
Loans, financing and debentures	19	10,309,062	7,782,422	12,761,650	11,330,847
Compulsory Loan - Agreements		1,094,131	896,746	1,094,131	896,746
Compulsory loan		1,317,149	1,257,291	1,317,149	1,257,291
Suppliers	18	714,006	155,989	2,000,911	2,963,867
Taxes and Contributions	12	192,557	241,541	672,958	992,887
Income tax and social contribution	11	—	—	58,750	29,675
Provision for onerous contracts		—	—	178,198	120,660
Dividends payable	20	30,998	1,110,416	34,710	1,154,836
Payroll		448,735	213,767	1,065,249	1,634,933
Post-employment benefit		9,602	—	301,312	292,990
Provisions for Litigation and Contingent Liabilities	21	1,719,453	1,993,061	1,929,649	2,290,873
Regulatory fees		94,327	—	775,752	765,619
Obligations of Law 14.182/2021	22	789,659	—	2,826,404	2,161,176
Leases		12,461	10,959	27,377	44,020
Derivative financial instruments	29	466,830	—	683,365	—
Others		458,137	89,312	898,220	948,907
		17,657,107	13,751,504	26,625,785	26,885,327
Liabilities associated with assets held for sale	31	—	—	134,189	274,464
		<b>17,657,107</b>	<b>13,751,504</b>	<b>26,759,974</b>	<b>27,159,791</b>
<b>NON-CURRENT</b>					
Loans, financing and debentures	19	37,723,956	28,354,875	57,107,021	49,449,443
Provisions for Litigation and Contingent Liabilities	21	15,576,208	15,598,552	21,552,344	24,250,819
Post-employment benefit		1,056,507	859,753	5,460,483	5,293,808
Obligations of Law 14.182/2021	22	10,759,770	—	37,868,930	37,358,230
Provision for onerous contracts		26,448	—	757,045	950,468
Reimbursement obligations		—	—	12,076	—
Leases		79,773	24,972	158,384	172,727
Concessions payable - Use of Public Property		38,077	—	565,628	566,172
Advances for future capital increase		106,099	98,252	106,099	98,252
Derivative financial instruments	29	180,108	645,302	180,108	657,514
Regulatory fees		728,917	—	970,858	432,341
Taxes and Contributions	12	109,907	—	423,681	574,781
Deferred income tax and social contribution	11	2,227,704	440,834	4,622,777	5,721,830
Others		631,412	251,567	1,867,834	1,906,834
		<b>69,244,886</b>	<b>46,274,107</b>	<b>131,653,268</b>	<b>127,433,219</b>
<b>EQUITY</b>					
Capital stock	23	70,099,826	70,099,826	70,099,826	70,099,826
Transactions costs on issuance of shares		(108,186)	(108,186)	(108,186)	(108,186)
Capital reserves and Authorized Equity Instruments		13,902,040	13,889,339	13,902,040	13,889,339
Treasury shares		(2,176,507)	(2,114,256)	(2,176,507)	(2,114,256)
Profit reserves		37,536,594	37,536,595	37,536,594	37,536,595
Proposed additional dividend		—	216,114	—	216,114
Accumulated profit		9,255,146	—	9,255,146	—
Other comprehensive income		(7,256,819)	(7,186,060)	(7,256,819)	(7,186,060)
<b>Equity attributable to owners of the Company</b>		<b>121,252,094</b>	<b>112,333,372</b>	<b>121,252,094</b>	<b>112,333,372</b>
Equity attributable to non-controlling interest		—	—	134,859	131,272
<b>TOTAL SHAREHOLDERS EQUITY</b>		<b>121,252,094</b>	<b>112,333,372</b>	<b>121,386,953</b>	<b>112,464,644</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>208,154,087</b>	<b>172,358,983</b>	<b>279,800,195</b>	<b>267,057,654</b>

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETROBRAS**  
**STATEMENTS OF INCOME FOR THE PERIODS ENDED SEPTEMBER 30, 2024 AND 2023**  
(in thousands of BRL)

	NOTE	PARENT COMPANY				CONSOLIDATED			
		07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023
<b>CONTINUING OPERATIONS</b>									
Net operating revenue	25	2,617,631	30,026	2,647,184	93,997	11,042,927	8,781,430	28,156,480	27,236,793
Operating costs	26	(1,761,903)	(24)	(1,761,960)	(73)	(5,791,230)	(4,716,330)	(14,953,212)	(13,142,453)
<b>GROSS INCOME</b>		<b>855,728</b>	<b>30,002</b>	<b>885,224</b>	<b>93,924</b>	<b>5,251,697</b>	<b>4,065,100</b>	<b>13,203,268</b>	<b>14,094,340</b>
Operating expenses	26	(445,031)	(1,210,548)	(675,238)	(432,991)	(986,728)	(1,619,786)	(3,144,766)	(3,165,615)
Regulatory remeasurements - Transmission contracts		2,229,490	—	2,229,490	—	6,129,771	(12,144)	6,129,771	(12,144)
<b>OPERATING INCOME BEFORE FINANCIAL RESULT</b>		<b>2,640,187</b>	<b>(1,180,546)</b>	<b>2,439,476</b>	<b>(339,067)</b>	<b>10,392,740</b>	<b>2,433,170</b>	<b>16,188,273</b>	<b>10,916,581</b>
FINANCIAL RESULT	28	(1,497,373)	(1,475,303)	(3,200,964)	(2,986,055)	(2,788,321)	(3,119,159)	(8,697,910)	(9,475,192)
<b>PROFIT (LOSS) BEFORE RESULTS OF EQUITY INVESTMENTS, TAXES AND SOCIAL CONTRIBUTIONS</b>		<b>1,142,814</b>	<b>(2,655,849)</b>	<b>(761,488)</b>	<b>(3,325,122)</b>	<b>7,604,419</b>	<b>(685,989)</b>	<b>7,490,363</b>	<b>1,441,389</b>
RESULTS OF EQUITY METHOD INVESTMENTS		6,030,781	4,122,696	8,915,489	7,310,182	748,503	658,826	2,024,711	1,798,391
OTHER REVENUE AND EXPENDITURE		28,324	17,051	42,069	4,088	28,218	798,397	41,397	859,931
<b>PROFIT BEFORE TAXES</b>		<b>7,201,919</b>	<b>1,483,898</b>	<b>8,196,070</b>	<b>3,989,148</b>	<b>8,381,140</b>	<b>771,234</b>	<b>9,556,471</b>	<b>4,099,711</b>
Current income tax and social contribution	11	—	—	—	608	(228,719)	332,011	(722,921)	(467,723)
Deferred income tax and social contribution	11	—	—	1,074,204	—	(957,144)	373,342	434,937	201,480
<b>NET PROFIT FROM CONTINUING OPERATIONS</b>		<b>7,201,919</b>	<b>1,483,898</b>	<b>9,270,274</b>	<b>3,989,756</b>	<b>7,195,277</b>	<b>1,476,587</b>	<b>9,268,487</b>	<b>3,833,468</b>
AMOUNT ATTRIBUTED TO OWNERS OF THE COMPANY		7,201,919	1,483,898	9,270,274	3,989,756	7,201,919	1,483,898	9,270,274	3,989,756
AMOUNT ATTRIBUTED TO NON-CONTROLLING SHAREHOLDERS		—	—	—	—	(6,642)	(7,311)	(1,787)	(156,288)
<b>DISCONTINUED OPERATIONS</b>									
<b>NET PROFIT (LOSS) FROM DISCONTINUED OPERATION</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>(332,014)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(332,014)</b>
AMOUNT ATTRIBUTED TO OWNERS OF THE COMPANY		—	—	—	(332,014)	—	—	—	(332,014)
AMOUNT ATTRIBUTED TO NON-CONTROLLING INTERESTS		—	—	—	—	—	—	—	—
<b>NET PROFIT FOR THE PERIOD</b>		<b>7,201,919</b>	<b>1,483,898</b>	<b>9,270,274</b>	<b>3,657,742</b>	<b>7,195,277</b>	<b>1,476,587</b>	<b>9,268,487</b>	<b>3,501,454</b>
AMOUNT ATTRIBUTED TO OWNERS OF THE COMPANY		7,201,919	1,483,898	9,270,274	3,657,742	7,201,919	1,483,898	9,270,274	3,657,742
AMOUNT ATTRIBUTED TO NON-CONTROLLING INTERESTS		—	—	—	—	(6,642)	(7,311)	(1,787)	(156,288)
<b>PROFIT PER SHARE</b>									
	24								
Profit basic per share - ORDINARY (ON)		R\$ 3,16	R\$ 0,64	R\$ 4,07	R\$ 1,59	R\$ 3,16	R\$ 0,64	R\$ 4,07	R\$ 1,59
Profit basic per share - PREFERENTIAL (PN)		R\$ 3,48	R\$ 0,71	R\$ 4,48	R\$ 1,74	R\$ 3,48	R\$ 0,71	R\$ 4,48	R\$ 1,74
Profit diluted per share - ORDINARY (ON)		R\$ 3,12	R\$ 0,64	R\$ 4,02	R\$ 1,57	R\$ 3,12	R\$ 0,64	R\$ 4,02	R\$ 1,57
Profit diluted per share - PREFERENTIAL (PN)		R\$ 3,43	R\$ 0,70	R\$ 4,43	R\$ 1,72	R\$ 3,43	R\$ 0,70	R\$ 4,43	R\$ 1,72

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETRORAS**

**STATEMENTS OF COMPREHENSIVE INCOME FOR THE PERIODS ENDED SEPTEMBER 30, 2024 AND 2023**

(in thousands of BRL)

	PARENT COMPANY				CONSOLIDATED			
	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023
<b>NET PROFIT FOR THE PERIOD</b>	<b>7,201,919</b>	<b>1,483,898</b>	<b>9,270,274</b>	<b>3,657,742</b>	<b>7,195,277</b>	<b>1,476,587</b>	<b>9,268,487</b>	<b>3,501,454</b>
<b>Other components of comprehensive income</b>								
<b>Items that will not be reclassified to the result</b>								
Financial instruments at fair value through OCI	(37,552)	(479,267)	(122,934)	(123,493)	(37,552)	(486,478)	(122,934)	(123,493)
Deferred Income Tax and Social Contribution	12,768	162,951	41,798	41,988	12,768	162,951	41,798	41,988
Share of other comprehensive income of equity accounted investments	28,913	(10,794)	21,305	(28,073)	28,913	(36,182)	39,873	(28,073)
Remeasurement of post-employment benefit obligations	—	—	—	—	—	34,437	(18,568)	—
Deferred Income Tax and Social Contribution	—	—	—	—	—	(1,838)	—	—
	<b>4,129</b>	<b>(327,110)</b>	<b>(59,831)</b>	<b>(109,578)</b>	<b>4,129</b>	<b>(327,110)</b>	<b>(59,831)</b>	<b>(109,578)</b>
<b>Items that will be reclassified to the result</b>								
Cumulative conversion adjustments	—	—	—	—	(2,981)	(5,163)	16,361	5,390
Cash flow hedge adjustment	—	—	—	—	44,779	(4,227)	48,384	(4,069)
Share of other comprehensive income of equity accounted investments	36,768	151,893	(10,928)	605,167	(5,030)	161,283	(75,673)	603,846
Changes in equity in subsidiaries	—	—	—	(34,716)	—	—	—	(34,716)
	<b>36,768</b>	<b>151,893</b>	<b>(10,928)</b>	<b>570,451</b>	<b>36,768</b>	<b>151,893</b>	<b>(10,928)</b>	<b>570,451</b>
<b>Other components of comprehensive income for the period</b>	<b>40,897</b>	<b>(175,217)</b>	<b>(70,759)</b>	<b>460,873</b>	<b>40,897</b>	<b>(175,217)</b>	<b>(70,759)</b>	<b>460,873</b>
<b>Total comprehensive income for the period</b>	<b>7,242,816</b>	<b>1,308,681</b>	<b>9,199,515</b>	<b>4,118,615</b>	<b>7,236,174</b>	<b>1,301,370</b>	<b>9,197,728</b>	<b>3,962,327</b>
Portion attributed to controlling shareholders					7,242,816	1,308,681	9,199,515	4,118,615
Non-controlling portion					(6,642)	(7,311)	(1,787)	(156,288)

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETROBRAS**  
**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023**  
(in thousands of BRL)

	NOTE	PROFIT RESERVES										NON-CONTROLLING INTERESTS	TOTAL EQUITY	
		CAPITAL STOCK	CAPITAL RESERVES AND AUTHORIZED EQUITY INSTRUMENTS	TREASURY SHARES	LEGAL	PROFIT RETENTION	STATUTORY	STATUTORY - INVESTMENTS	ADDITIONAL PROPOSED DIVIDENDS	ACCUMULATED PROFIT	OTHER COMPREHENSIVE INCOME			EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY
<b>On December 31, 2023</b>	<b>23</b>	<b>69,991,640</b>	<b>13,889,339</b>	<b>(2,114,256)</b>	<b>2,377,770</b>	<b>11,161,028</b>	<b>409,825</b>	<b>23,587,972</b>	<b>216,114</b>	<b>—</b>	<b>(7,186,060)</b>	<b>112,333,371</b>	<b>131,272</b>	<b>112,464,643</b>
Financial instruments at fair value by means of OCI		—	—	—	—	—	—	—	—	—	(122,934)	(122,934)	—	(122,934)
Deferred Income tax and social contribution over OCI		—	—	—	—	—	—	—	—	—	41,798	41,798	—	41,798
Reclassification of gain on sale of financial instruments at fair value through ORA		—	—	—	—	—	—	—	—	(437)	—	(437)	—	(437)
Participations in OCI of subsidiaries		—	—	—	—	—	—	—	—	—	(43,952)	(43,952)	—	(43,952)
Participations in OCI of associates		—	—	—	—	—	—	—	—	(22,981)	54,329	31,348	—	31,348
Net income for the period		—	—	—	—	—	—	—	—	9,270,274	—	9,270,274	(1,787)	9,268,487
<b>Transactions with shareholders:</b>														
Authorized Shares		—	12,701	—	—	—	—	—	—	—	—	12,701	—	12,701
Treasury shares - Repurchase of shares		—	—	(68,399)	—	—	—	—	—	—	—	(68,399)	—	(68,399)
Shares Remuneration Program		—	—	6,148	—	—	—	—	—	—	—	6,148	—	6,148
Capital Increase - Incorporation of shares		—	—	—	—	—	—	—	—	—	—	—	5,374	5,374
Proposed dividends		—	—	—	—	—	—	—	(216,114)	—	—	(216,114)	—	(216,114)
Limitation of dividends		—	—	—	—	—	—	—	—	8,290	—	8,290	—	8,290
<b>On September 30, 2024</b>	<b>23</b>	<b>69,991,640</b>	<b>13,902,040</b>	<b>(2,176,507)</b>	<b>2,377,770</b>	<b>11,161,028</b>	<b>409,825</b>	<b>23,587,972</b>	<b>—</b>	<b>9,255,146</b>	<b>(7,256,819)</b>	<b>121,252,094</b>	<b>134,859</b>	<b>121,386,953</b>

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETROBRAS**  
**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY AS OF SEPTEMBER 30, 2023 AND DECEMBER 31, 2022**  
(In thousands of BRL)

NOTE	CAPITAL STOCK	CAPITAL RESERVES AND AUTHORIZED EQUITY INSTRUMENTS	TREASURY SHARES	PROFIT RESERVES				ACCUMULATED PROFIT	OTHER COMPREHENSIVE INCOME	EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	NON-CONTROLLING INTERESTS	TOTAL EQUITY	
				LEGAL	PROFIT RETENTION	STATUTORY	STATUTORY - INVESTMENTS						
<b>On December 31, 2022</b>	23	<b>69,705,554</b>	<b>13,867,170</b>	<b>—</b>	<b>2,150,281</b>	<b>10,787,755</b>	<b>409,825</b>	<b>20,562,372</b>	<b>—</b>	<b>(6,978,161)</b>	<b>110,504,796</b>	<b>523,840</b>	<b>111,028,636</b>
Financial instruments at fair value by means of OCI		—	—	—	—	—	—	—	—	(123,493)	(123,493)	—	(123,493)
Deferred Income tax and social contribution over OCI		—	—	—	—	—	—	—	—	41,988	41,988	—	41,988
Adjustment of subsidiaries/ associates		—	—	—	—	—	—	—	406,130	331,428	737,558	(25,785)	711,773
Net income for the period		—	—	—	—	—	—	—	3,657,742	—	3,657,742	(156,288)	3,501,454
<b>Transactions with shareholders:</b>													
Authorized Shares		—	11,092	—	—	—	—	—	—	—	11,092	—	11,092
Treasury Shares - Shares issued		—	—	(168,168)	—	—	—	—	—	—	(168,168)	—	(168,168)
Treasury shares - Repurchase of shares		—	—	(1,815,365)	—	—	—	—	—	—	(1,815,365)	—	(1,815,365)
Shares Remuneration Program		—	—	11,019	—	—	—	—	—	—	11,019	—	11,019
Capital Increase - Incorporation of shares		286,086	—	—	—	—	—	—	—	—	286,086	(286,086)	—
Changes in Equity in Subsidiary		—	—	—	—	—	—	—	—	(34,716)	(34,716)	—	(34,716)
Limitation of dividends		—	—	—	—	—	—	—	9,576	—	9,576	—	9,576
<b>On September 30, 2023</b>	23	<b>69,991,640</b>	<b>13,878,262</b>	<b>(1,972,514)</b>	<b>2,150,281</b>	<b>10,787,755</b>	<b>409,825</b>	<b>20,562,372</b>	<b>4,073,448</b>	<b>(6,762,954)</b>	<b>113,118,115</b>	<b>55,681</b>	<b>113,173,796</b>

**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETROBRAS**  
**STATEMENTS OF VALUE ADDED FOR PERIODS ENDED SEPTEMBER 30, 2024 AND 2023**  
(In thousands of reais)

		<b>PARENT COMPANY</b>		<b>CONSOLIDATED</b>	
	<b>NOTA</b>	<b>09/30/2024</b>	<b>09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
<b>REVENUES (EXPENSES)</b>					
Sale of goods, products and services		5,000,667	95,700	37,590,384	30,916,290
Construction revenue		361,922	—	2,350,714	1,688,460
ECL - Consumers and Resellers		(44,899)	(12,893)	(234,561)	(12,893)
Other operating income and expenses		42,069	4,088	41,397	859,931
		<b>5,359,759</b>	<b>86,895</b>	<b>39,747,934</b>	<b>33,451,788</b>
<b>INPUTS PURCHASED FROM THIRD PARTIES</b>					
Materials, services and others		(908,908)	(1,264,251)	(2,327,039)	(3,097,528)
Energy purchased for resale	26	(724,271)	(73)	(2,986,397)	(2,086,563)
Charges on the use of the power grid	26	(242,655)	—	(2,986,393)	(2,498,075)
Construction Cost	26	(338,486)	—	(2,482,964)	(1,919,759)
Fuel for electric power production	26	(83,829)	—	(1,460,855)	(1,440,561)
Provisions/Operational reversals		666,454	1,282,077	268,536	1,175,888
		<b>(1,631,695)</b>	<b>17,753</b>	<b>(11,975,112)</b>	<b>(9,866,598)</b>
<b>GROSS ADDED VALUE</b>		<b>3,728,064</b>	<b>104,648</b>	<b>27,772,822</b>	<b>23,585,190</b>
<b>WITHHOLDINGS</b>					
Depreciation and amortization	26	(173,057)	(32,766)	(2,954,830)	(2,722,253)
<b>NET ADDED VALUE (CONSUMED) PRODUCED BY THE ENTITY</b>		<b>3,555,007</b>	<b>71,882</b>	<b>24,817,992</b>	<b>20,862,937</b>
<b>ADDED VALUE RECEIVED IN TRANSFER</b>					
Equity method result		8,915,489	7,310,182	2,024,711	1,798,391
Financial Revenues	28	1,662,307	1,247,896	2,208,371	2,433,649
		<b>10,577,796</b>	<b>8,558,078</b>	<b>4,233,082</b>	<b>4,232,040</b>
<b>TOTAL ADDED VALUE TO BE DISTRIBUTED</b>		<b>14,132,803</b>	<b>8,629,960</b>	<b>29,051,074</b>	<b>25,094,977</b>
<b>DISTRIBUTION OF ADDED VALUE</b>					
<b>PERSONNEL</b>					
Direct remuneration	26	464,638	311,581	1,966,446	2,329,759
Benefits	26	57,014	56,003	422,554	497,615
FGTS	26	37,018	22,439	144,029	166,700
Other	26	—	—	282,622	573,042
		<b>558,670</b>	<b>390,023</b>	<b>2,815,651</b>	<b>3,567,116</b>
<b>TAXES</b>					
Federal		(771,471)	1,095	3,361,846	3,109,504
State	25	21,900	—	701,758	782,970
Municipal		—	—	2,582	5,728
		<b>(749,571)</b>	<b>1,095</b>	<b>4,066,186</b>	<b>3,898,202</b>
<b>SECTORAL CHARGES</b>		25	161,282	—	1,876,645
<b>REMUNERATION OF THIRD-PARTY CAPITAL</b>					
Interest	28	4,863,271	4,565,965	10,906,281	12,240,854
Rentals		8,867	8,498	43,462	60,916
Other		20,010	6,637	74,362	78,293
		<b>4,892,148</b>	<b>4,581,100</b>	<b>11,024,105</b>	<b>12,380,063</b>
<b>REMUNERATION OF SHAREHOLDERS' EQUITY</b>					
Accumulated profit		9,270,274	3,657,742	9,270,274	3,657,742
Non-controlling interest		—	—	(1,787)	(156,288)
		<b>9,270,274</b>	<b>3,657,742</b>	<b>9,268,487</b>	<b>3,501,454</b>
<b>TOTAL ADDED VALUE DISTRIBUTED</b>		<b>14,132,803</b>	<b>8,629,960</b>	<b>29,051,074</b>	<b>25,094,977</b>



**CENTRAIS ELÉTRICAS BRASILEIRAS S.A. - ELETROBRAS**  
**CASH FLOW STATEMENT FOR THE PERIODS ENDED SEPTEMBER 30, 2024 AND 2023**  
(In thousands of reais)

	NOTE	PARENT COMPANY		CONSOLIDATED	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
<b>OPERATIONAL ACTIVITIES</b>					
<b>Result of the period before income tax and social contribution</b>		<b>8,196,070</b>	<b>3,989,148</b>	<b>9,556,471</b>	<b>4,099,711</b>
<b>Adjustments to reconcile profit with cash generated by transactions:</b>					
Depreciation and amortization	26	173,057	32,768	2,954,830	2,722,255
Net exchange and monetary changes	28	476,760	1,179,258	1,802,099	2,698,369
Financial charges	28	1,024,763	706,116	4,586,614	4,882,627
Result of equity method investees		(8,915,489)	(7,310,182)	(2,024,711)	(1,798,391)
Other income and expenses		(42,069)	(4,088)	(41,397)	(859,931)
Transmission revenues		(1,661,502)	—	(13,519,941)	(12,873,894)
Construction cost-transmission		338,486	—	2,482,964	1,919,759
Regulatory remeasurements - Transmission contracts		(2,229,490)	—	(6,129,771)	12,144
Operating provisions (reversals)	26	(621,555)	(1,269,184)	(33,975)	(1,116,226)
Income from hedging and derivatives	28	1,008,138	720,901	1,525,632	1,243,157
Others		760,452	977,887	799,337	874,002
		<b>(9,688,449)</b>	<b>(4,966,524)</b>	<b>(7,598,319)</b>	<b>(2,296,129)</b>
<b>(Increases)/decreases in operating assets</b>					
Accounts receivable, net	8	34,109	1,339	(150,160)	(667,908)
Reimbursement right	13	707,625	364,234	738,843	291,791
Others		(170,940)	461,576	(349,681)	545,118
		<b>570,794</b>	<b>827,149</b>	<b>239,002</b>	<b>169,001</b>
<b>Increases/(decreases) in operating liabilities</b>					
Suppliers	18	143,356	(881,548)	(962,956)	(956,367)
Advances		—	(3,243)	—	(123,927)
Payroll		28,888	3,136	(569,684)	(893,879)
Regulatory fees		624,297	—	548,650	(130,911)
Others		135,276	477,789	(560,716)	563,733
		<b>931,817</b>	<b>(403,866)</b>	<b>(1,544,706)</b>	<b>(1,541,351)</b>
Payment of financial charges		(3,290,688)	(1,495,840)	(5,070,249)	(3,818,905)
Receipt of allowed annual revenue - RAP		1,779,777	—	14,828,290	13,383,639
Receipt of dividends and interest on equity		2,985,443	2,314,835	1,059,198	846,299
Payment of judicial contingencies		(2,240,605)	(1,351,125)	(2,544,691)	(1,727,316)
Securities and restricted deposits		(103,399)	(390,811)	(183,164)	(617,068)
Payment of income tax and social contributions		(70,366)	(164,126)	(1,509,790)	(1,852,177)
Payment of supplementary social security		(16,583)	(14,908)	(313,365)	(397,856)
		<b>(946,189)</b>	<b>(1,656,068)</b>	<b>6,918,677</b>	<b>6,247,848</b>
Net cash provided by (used in) operating activities of continuing transactions		—	19,990	—	19,990
Net cash provided by operating activities of discontinued transactions		—	—	—	—
<b>Net cash provided by (used in) operating activities</b>		<b>(946,189)</b>	<b>(1,636,078)</b>	<b>6,918,677</b>	<b>6,267,838</b>
<b>FINANCING ACTIVITIES</b>					
Loans and financing obtained and debentures obtained		13,237,820	7,000,000	21,152,463	11,823,049
Payment of loans and financing and debentures - principal		(9,920,297)	(1,582,454)	(12,851,588)	(4,102,639)
Payment of dividends and interest on equity		(1,287,242)	(863,402)	(1,176,190)	(768,615)
Payment to dissident shareholders - incorporation of shares		—	(212)	—	(226,117)
Repurchase of shares		(68,399)	(1,823,729)	(68,399)	(1,823,729)
Payment of obligations with CDE and revitalization of basins - principal	22	—	—	(1,974,963)	(1,433,737)
Payments of leases - principal		(33,914)	(4,622)	(48,167)	(574,095)
Others		—	—	—	226
		<b>1,927,968</b>	<b>2,725,581</b>	<b>5,033,156</b>	<b>2,894,343</b>
Net cash provided by financing activities of continuing transactions		—	—	—	—
Net cash (used in) financing activities of discontinued transactions		—	—	—	—
<b>Net cash provided by financing activities</b>		<b>1,927,968</b>	<b>2,725,581</b>	<b>5,033,156</b>	<b>2,894,343</b>
<b>INVESTMENT ACTIVITIES</b>					
Advance granting for future capital increase		(8,051)	—	(8,051)	—
Receipt of loans and financing		805,687	1,686,888	8,848	1,159,246
Receipt of financial charges		752,803	736,160	56,359	368,619
Acquisition of property, plant and equipment		(92,911)	(6,338)	(1,870,635)	(2,206,751)
Acquisition of intangible assets		(67,912)	(20,270)	(202,874)	(76,973)
Restricted cash		(149,912)	—	(708,150)	(122,380)
Divestment (Investment) in marketable securities		862,776	504,474	(786,853)	1,353,461
Interest Received - Marketable Securities		183,697	559,413	402,521	990,217
Acquisition of debentures		—	(200,000)	—	(200,000)
Transmission infrastructure - contract asset		(338,486)	—	(2,482,964)	(1,897,985)
Acquisition / capital injection in shareholdings, net of cash acquired		(176,643)	(2,108)	(176,644)	(121,081)
Disposal of investments in shareholdings		2,449,160	355,941	2,449,160	908,271
Net cash on incorporation of subsidiaries		1,018,193	—	—	—
Net cash on acquisition of control of investees		—	—	—	55,839
Others		—	—	(305)	(38,833)
		<b>5,238,401</b>	<b>3,614,160</b>	<b>(3,319,588)</b>	<b>171,650</b>
Net cash provided by (used in) investing activities of continuing transactions		—	932,046	—	932,046
Net cash provided by investing activities of discontinued transactions		—	—	—	—
<b>Net cash provided by (used in) investing activities</b>		<b>5,238,401</b>	<b>4,546,206</b>	<b>(3,319,588)</b>	<b>1,103,696</b>
<b>Increase in cash and cash equivalents</b>		<b>6,220,180</b>	<b>5,635,709</b>	<b>8,632,245</b>	<b>10,265,877</b>
Cash and cash equivalents at the beginning of period	5	5,698,457	4,927,871	13,046,371	10,739,126
Cash and cash equivalents at the end of period	5	<b>11,918,637</b>	<b>10,563,580</b>	<b>21,678,616</b>	<b>21,005,003</b>
		<b>6,220,180</b>	<b>5,635,709</b>	<b>8,632,245</b>	<b>10,265,877</b>

## **SUMMARY**

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## **NOTA 1 - OPERATING CONTEXT**

Centrais Elétricas Brasileiras SA ("Eletrobras" or "Parent Company") is a publicly-traded corporation, headquartered in Rio de Janeiro (RJ), registered with the Brazilian Securities Commission (CVM) and the Securities and Exchange Commission (SEC), with shares traded on the Brazilian Stock Exchange (B3), Madrid (LATIBEX) and New York (NYSE).

Eletrobras (together with its subsidiaries, the "Company") acts as a holding company, carrying out projects, and operating power plants and transmission lines and marketing and selling electricity. In addition promotes and supports research in the energy sector that is of interest to its business, as well as studies on the use of reservoirs for multiple purposes, prospecting and developing alternative generation sources, incentives for rational and sustainable use and implementation of intelligent electric grid. Eletrobras also has a controlling shareholding in Eletrobras Participações SA – Eletropar, as well to direct and indirect investments in 62 Special Purpose Entities (SPE), all of which are mainly dedicated to the generation and transmission of electricity.

The issuance of these financial statements was authorized by the Board of Directors on November 6, 2024.

### **1.1. Weather event – Rio Grande do Sul**

The Company has assets in the region affected by the severe weather event in state of Rio Grande do Sul. The heavy rains in April and May 2024 flooded a large area, resulting in the complete flooding of the yard, control house and other facilities at the Nova Santa Rita. In addition, transmission line towers in the region were damaged by landslides and overflowing rivers. We highlight that the Company restored the assets and filed a request for exemption from penalties due to the characterization of "Fortuitous Event/Force Majeure". Through ANEEL Order No. 2,287/24, the unavailability of transmission functions, directly related to extreme weather events, were exempted from the application of the Variable Portion for Unavailability, from the occurrence of the event, until the end of August 2024.

## **NOTA 2 - 3RD QUARTER 2024 HIGHLIGHTS**

The Company reported net income of R\$7,195,277 and R\$9,268,487 in the 3rd quarter of 2024 and through September 2024, respectively. Below, we disclose the main events that occurred in this quarter:

### **2.1. Merger of Furnas**

On July 1, 2024, after all established conditions were met, the incorporation of Furnas was completed. Therefore, as of that date, all rights and obligations were absorbed by Eletrobras and the legal personality of Furnas ceased to exist. Below is the "pro forma" balance sheet of the transaction:

ASSETS	PRE INCORPORATION		POST INCORPORATION
	ELETROBRAS	FURNAS	ELETROBRAS
Current			
Cash and cash equivalents	9,075,083	1,018,193	10,093,276
Marketable securities	2,660,017	2,965,275	5,625,292
Contractual assets transmission	—	4,569,792	4,569,792
Others	7,176,865	4,430,570	11,607,435
	<b>18,911,965</b>	<b>12,983,830</b>	<b>31,895,795</b>
Non-current			
Achievable in the long term			
Contractual assets transmission	—	18,663,480	18,663,480
Loans, financing and debentures	6,658,335	—	6,658,335
Others	8,891,034	2,976,383	11,867,417
	<b>15,549,369</b>	<b>21,639,863</b>	<b>37,189,232</b>
Investments	141,392,786	24,350,827	165,743,613
Fixed assets	197,782	5,546,368	5,744,150
Intangible	156,350	20,691,839	20,848,189
	<b>157,296,287</b>	<b>72,228,897</b>	<b>229,525,184</b>
Total assets	<b>176,208,252</b>	<b>85,212,727</b>	<b>261,420,979</b>

LIABILITIES AND EQUITY	PRE INCORPORATION		POST INCORPORATION
	ELETROBRAS	FURNAS	ELETROBRAS
Current			
Loans, financing and debentures	6,956,498	759,744	7,716,242
Provisions for litigation	1,719,453	—	1,719,453
Obligations of Law 14.182/2021	—	771,100	771,100
Others	3,347,369	1,092,532	4,439,901
	<b>12,023,320</b>	<b>2,623,376</b>	<b>14,646,696</b>
Non-Current			
Loans, financing and debentures	34,377,982	7,426,250	41,804,232
Obligations of Law 14.182/2021	—	10,498,204	10,498,204
Provisions for litigation	14,039,738	2,613,848	16,653,586
Others	1,672,886	3,526,991	5,199,877
	<b>50,090,606</b>	<b>24,065,293</b>	<b>74,155,899</b>
Equity	<b>114,094,326</b>	<b>58,524,058</b>	<b>172,618,384</b>
Total liabilities and equity	<b>176,208,252</b>	<b>85,212,727</b>	<b>261,420,979</b>

## 2.2. Sale of CTEEP shares

In July 2024, the Company received the amount of R\$2,153,842 resulting from the conclusion of the secondary public distribution offering of 93,000,000 preferred shares of CTEEP, at a price of R\$23.50 per share, net of selling expenses (for more information, note 15).

## 2.3. Periodic Tariff Review (RTP) and Annual Allowable Revenue (RAP) 2024/2025

In July 2024, ANEEL published Approval Resolutions No. 3,344/2024 and No. 3,348/2024, which directly impacted the Company's transmission concession contracts, resulting in additional recognition of R\$6,129,771 under the Regulatory Remeasurements heading (for more information, note 14).

## 2.4. Issuance of bonds

In September 2024, the Company completed the issuance of bonds totaling R\$4,219,050 (US\$750,000). The bonds, which mature in January 2035, have a coupon of 6.50% per year. Interest payments will be made semi-annually, in January and July, starting in January 2025 (for more information, see note 19).

### **NOTA 3 - ELECTRICITY CONCESSIONS AND AUTHORIZATION**

Eletrobras holds, directly or through its subsidiaries and jointly held subsidiaries companies, electricity concessions in the generation and transmission segments. These concessions have not changed substantially compared to the position disclosed in the financial statements for the year ending December 31, 2023, except for the sales of UTE Candiota and the stakes in the Chapadas do Piauí I and II wind farms performed, respectively, in January and June 2024 and the lots won in the at the Transmission Auction held in March 2024, highlighted below:

Table 1 – Concessions

<b>Enterprise</b>	<b>Contract</b>
SPE Nova Era Catarina Transmissora S.A.	012/2024
SPE Nova Era Ceará Transmissora S.A.	006/2024
SPE Nova Era Integração Transmissora S.A.	008/2024
SPE Nova Era Teresina Transmissora S.A.	004/2024

### **NOTA 4 - BASIS OF PREPARATION AND PRESENTATION OF THE FINANCIAL STATEMENTS**

The interim financial statements, individual and consolidated, have been prepared to update users on material events and transactions that during the period and should be analyzed in conjunction with the for the year ending December 31, 2023.

The accounting policies, estimates and judgments and measurement methods are the same as those adopted in the preparation of the for the year ending December 31, 2023.

#### **4.1. Declaration of compliance**

The interim financial statements have been prepared in accordance with CPC 21 (R1) Interim Financial Reporting, issued by the Accounting Pronouncements Committee (CPC) and IAS 34 Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) (currently referred to by the IFRS Foundation as "IFRS® Accounting Standards"), as well as the rules issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Quarterly Financial Reports – QFR and show all the relevant information specific to the statements, and only this information, which is consistent with that used by management in its management.

Given that there is no significant difference between the net equity and the financial result of the parent company's shareholders, both in the consolidated and individual financial statements, the company chooses to present both together, side by side, in a single document.

#### **4.2. Basis of preparation and measurement**

The preparation of the individual and consolidated interim financial statements requires the use of estimates and also the exercise of judgment by the Company's Management in the process of applying its policies. There were no changes in judgments and estimates in relation to those disclosed on December 31, 2023.

#### **4.3. Functional and presentation currency of the financial statements**

These statements are presented in Brazilian Reais, which is Eletrobras' functional currency, presented in thousands of reais, rounded to the nearest thousand, except when otherwise indicated.

#### **4.4. Basis of consolidation and investments in subsidiaries, jointly held subsidiaries and affiliates**

These consolidated interim financial statements include information on Eletrobras and the following subsidiaries and joint transactions :

Table 2 – Subsidiaries

Subsidiaries	09/30/2024		12/31/2023	
	Participation %		Participation %	
	Direct	Indirect	Direct	Indirect
Eletrobras Participações S.A. – Eletropar	83.71	0.00	83.71	0.00
Companhia Hidro Elétrica do São Francisco - Chesf	100.00	0.00	100.00	0.00
Furnas Centrais Elétricas S.A. - Furnas	0.00	0.00	100.00	0.00
Madeira Energia S.A.	99.74	0.00	0.00	99.74
Santo Antonio Energia S.A.	0.00	99.74	0.00	99.74
Brasil Ventos Energia S.A.	100.00	0.00	0.00	100.00
Energia dos Ventos V S.A.	0.00	100.00	0.00	100.00
Energia dos Ventos VI S.A.	0.00	100.00	0.00	100.00
Energia dos Ventos VII S.A.	0.00	100.00	0.00	100.00
Energia dos Ventos VIII S.A.	0.00	100.00	0.00	100.00
Energia dos Ventos IX S.A.	0.00	100.00	0.00	100.00
Itaguaçu da Bahia Energias Renováveis S.A.	0.00	98.00	0.00	98.00
SPE Nova Era Janapu Transmissora S.A.	100.00	0.00	0.00	100.00
Baguari Energia S.A.	100.00	0.00	0.00	100.00
Baguari I Geração de Energia S.A.	0.00	100.00	0.00	100.00
Retiro Baixo Energética S.A.	100.00	0.00	0.00	100.00
Triângulo Mineiro Transmissora S.A.	100.00	0.00	0.00	100.00
Vale do São Bartolomeu Transmissora de Energia S.A.	90.00	0.00	0.00	90.00
Companhia de Ger. e Trans. de Energia Elétrica do Sul do Brasil - CGT Eletrosul	100.00	0.00	100.00	0.00
Eólica Ibirapuitã S.A.	0.00	100.00	0.00	100.00
Centrais Elétricas do Norte do Brasil S.A. - Eletronorte	100.00	0.00	100.00	0.00
Teles Pires Participações S.A.	0.00	100.00	0.00	100.00
Companhia Hidrelétrica Teles Pires S.A.	0.00	100.00	0.00	100.00
Nova Era Catarina Transmissora S.A.	0.00	100.00	0.00	0.00
Nova Era Ceara Transmissora S.A.	0.00	100.00	0.00	0.00
Nova Era Integration Transmissora S.A.	0.00	100.00	0.00	0.00
Nova Era Teresina Transmissora S.A.	0.00	100.00	0.00	0.00
Joint operations (consortia)				
Cruzeiro do Sul Energy Consortium	0.00	49.00	0.00	49.00
HPP Baguari Consortium	0.00	100.00	0.00	100.00

In July 2024, the process of incorporation into the subsidiary Furnas by Eletrobras was completed, which now holds direct control of the subsidiaries: Madeira Energia S.A., Brasil Ventos Energia S.A., SPE Nova Era Janapu Transmissora, Baguari Energia S.A., Retiro Baixo Energética S.A., Triângulo Mineiro Transmissora S.A. and Vale do São Bartolomeu Transmissora de Energia S.A. (see note 15).

#### 4.5. New accounting standards

The revisions of accounting standards to the accounting standards effective in 2024 did not significantly impact.

Among these changes effective from January 2024, we highlight the amendments to CPC 26 (R1) – Noncurrent liabilities with restrictive covenants, equivalent to IAS 1, CPC 06 (R2) – Leaseback liabilities, equivalent to IFRS 16, and CPC 40 (R1) and CPC 03 (R2) – Supplier financing agreements (“drawered risk”), equivalent to IFRS 7 and IAS 7, respectively.

#### NOTA 5 - CASH AND EQUIVALENTS

Cash and cash equivalents include cash in hand, bank deposits and These are highly liquid and financial investments with original maturities of up to 90 days, which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value. The current balances of this item, as recorded in the cash flow statement, can be reconciled with the respective items in the balance sheet, as shown below:

Table 3 – Cash and cash equivalents

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and Banks	18,250	2,173	88,272	51,270
Financial Investments	11,900,387	5,696,284	21,590,344	12,995,101
	<b>11,918,637</b>	<b>5,698,457</b>	<b>21,678,616</b>	<b>13,046,371</b>

Financial investments are made up of Bank Deposit Certificate (CDB) securities and fixed income funds, substantially remunerated at the CDI rate.

As of September 30, 2024, the Company recorded an amount of R\$21,590,344 in short-term investments (R\$12,995,101 as of December 30, 2023). The variation in the balance over the nine months is mainly attributable to the funding carried out during this period (for more information, note 19).

## NOTA 6 - RESTRICTED CASH

Table 4 - Restricted cash

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Current</b>				
Debenture reserve - Madeira Energia S.A.	—	—	279,448	125,181
Itaipu agreement	192,306	—	192,306	197,628
Court order blocking - Madeira Energia S.A.	—	—	99,046	—
Guarantee account - compulsory loan	80,437	199,820	80,437	199,820
RGR resources	40,496	38,177	40,496	38,177
PROCEL	3,703	3,491	3,703	3,491
Commercialization - PROINFA	—	8,572	—	8,572
Others	61,932	—	61,932	—
	<b>378,874</b>	<b>250,060</b>	<b>757,368</b>	<b>572,869</b>
<b>Non-Current</b>				
Fundo de Energia do Sudeste e Centro-Oeste	1,401,227	—	1,401,227	1,245,994
Fundo de Energia do Nordeste	—	—	802,759	691,849
Loan and financing reserve - MESA	—	—	496,347	214,422
Others	—	—	—	47,813
	<b>1,401,227</b>	<b>—</b>	<b>2,700,333</b>	<b>2,200,078</b>
	<b>1,780,101</b>	<b>250,060</b>	<b>3,457,701</b>	<b>2,772,947</b>

## NOTA 7 - MARKETABLE SECURITIES

Table 5 - Marketable securities

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Current</b>				
National Treasury National Note	1,891,639	1,249,376	2,418,054	2,979,760
Repurchase Agreements <sup>1</sup>	2,676,778	1,227,217	3,789,273	2,798,670
National Treasury Notes	664	1,069	409,128	70,861
Others	194	85	83,360	70,880
	<b>4,569,274</b>	<b>2,477,747</b>	<b>6,699,815</b>	<b>5,920,171</b>
<b>Non-Current</b>				
Beneficiary Parties	409,651	427,202	409,651	427,202
Others	6,265	5,153	16,484	5,522
	<b>415,916</b>	<b>432,355</b>	<b>426,135</b>	<b>432,724</b>
	<b>4,985,190</b>	<b>2,910,102</b>	<b>7,125,950</b>	<b>6,352,895</b>

<sup>1</sup> Repurchase transactions are backed by federal government securities.

## NOTA 8 - ACCOUNTS RECEIVABLE

Table 6 - Accounts receivable

<b>PARENT COMPANY</b>					
	<b>09/30/2024</b>			<b>12/31/2023</b>	
	<b>Due</b>	<b>Overdue up to 90 days</b>	<b>Expired + 90 days</b>	<b>Total</b>	<b>Total</b>
<b>Current</b>					
Supply/Power supply	494,101	4,839	28,565	527,505	—
Use of the electric grid	685,581	105,034	214,499	1,005,114	—
Renegotiated agreement	44,886	—	11,113	55,999	—
Short-Term electricity power - CCEE	94,306	—	—	94,306	—
(-) ECL	(1,070)	(3,542)	(126,484)	(131,096)	—
	<b>1,317,804</b>	<b>106,331</b>	<b>127,693</b>	<b>1,551,828</b>	<b>—</b>
<b>Non-Current</b>					
Supply/Power supply	—	—	9,548	9,548	—
Use of the electric grid	—	—	4,348	4,348	—
Renegotiated agreement	179,881	—	—	179,697	—
Short-Term electricity power - CCEE	—	—	280,138	280,138	—
(-) ECL	—	—	(294,034)	(294,034)	—
	<b>179,881</b>	<b>—</b>	<b>—</b>	<b>179,697</b>	<b>—</b>
	<b>1,497,685</b>	<b>106,331</b>	<b>127,693</b>	<b>1,731,525</b>	<b>—</b>
<b>CONSOLIDATED</b>					
	<b>09/30/2024</b>			<b>12/31/2023</b>	
	<b>Due</b>	<b>Overdue up to 90 days</b>	<b>Expired + 90 days</b>	<b>Total</b>	<b>Total</b>
<b>Current</b>					
Supply/Power supply	2,345,944	371,818	1,462,393	4,180,155	4,143,112
Use of the electric grid	1,520,422	158,412	590,268	2,269,102	2,107,085
Renegotiated agreement	415,363	68,372	1,075,479	1,559,214	1,289,224
Short-Term electricity power - CCEE	712,474	36,207	2,106	750,787	582,586
(-) ECL	(358,160)	(115,850)	(2,883,233)	(3,357,243)	(2,911,525)
	<b>4,636,043</b>	<b>518,959</b>	<b>247,013</b>	<b>5,402,015</b>	<b>5,210,482</b>
<b>Non-Current</b>					
Supply/Power supply	—	—	9,548	9,548	9,548
Use of the electric grid	—	—	4,348	4,348	4,348
Renegotiated agreement	934,001	—	—	933,817	1,191,868
Short-Term electricity power - CCEE	—	—	280,138	280,138	280,138
(-) ECL	(325,744)	—	(294,034)	(619,778)	(836,456)
	<b>608,257</b>	<b>—</b>	<b>—</b>	<b>608,073</b>	<b>649,446</b>
	<b>5,244,300</b>	<b>518,959</b>	<b>247,013</b>	<b>6,010,088</b>	<b>5,859,928</b>

### 8.1. Accounts receivable Expected Credit Losses – ECL

The Changes in the 9-month periods ended September 30, 2024 and 2023 are as follows:

Table 7 - Changes – ECL

	<b>PARENT COMPANY</b>		<b>CONSOLIDATED</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Opening balance on January 1	—	—	3,747,981	3,296,863
(+) Incorporation of subsidiary	380,231	—	—	—
(+) Constitution	45,389	—	288,897	239,033
(-) Reversal	(490)	—	(59,857)	(170,522)
Final balance on September 30th	<b>425,130</b>	<b>—</b>	<b>3,977,021</b>	<b>3,365,374</b>

Of the total amount of ECL from customers registered up to September 2024, R\$2,644,303 (R\$2,644,303 as of December 31, 2023) refers to receivables from Amazonas Energia, which continue to be fully provisioned.

The creation and reversal of the ECL were recorded and presented in the income statement for the period as operating expenses, on a net basis (see note 26.1).



## NOTA 9 - LOANS, FINANCING AND DEBENTURES RECEIVABLE

Table 8 - Loans, financing and debentures receivable

	Annual % rates on 09/30/2024		PARENT COMPANY		CONSOLIDATED	
	Minimum	Maximum	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Loans and Financing</b>						
Centrais Elétricas do Norte do Brasil S.A. - Eletronorte	2.48	13.75	1,371,096	1,653,493	—	—
Companhia de Ger. e Trans. de Energia Elétrica do Sul do Brasil - CGT Eletrosul	2.00	11.15	997,417	1,114,451	—	—
Furnas Centrais Elétricas S.A. - Furnas	—	—	—	359,858	—	—
Amazonas Energia S.A.	5.00	14.00	4,592,535	4,593,471	4,592,535	4,593,471
Boa Vista S.A.	5.89	13.28	157,724	154,276	157,724	154,276
Others	6.00	10.00	191,365	188,094	191,366	188,095
(-) ECL			(4,767,915)	(4,757,692)	(4,767,915)	(4,757,692)
			<b>2,542,222</b>	<b>3,305,951</b>	<b>173,710</b>	<b>178,150</b>
<b>Debentures</b>						
Centrais Elétricas do Norte do Brasil S.A. - Eletronorte	13.50	13.50	2,000,000	2,022,500	—	—
Companhia Hidro Elétrica do São Francisco - Chesf	13.50	13.50	2,150,000	2,174,188	—	—
Transnorte Energia S.A.	2.15	2.15	450,000	450,000	450,000	450,000
			<b>4,600,000</b>	<b>4,646,688</b>	<b>450,000</b>	<b>450,000</b>
Principal			570,052	1,018,468	13,253	286,410
Charges			5,269	81,330	88	81,331
Current			<b>575,321</b>	<b>1,099,798</b>	<b>13,341</b>	<b>367,741</b>
Non-Current			<b>6,566,899</b>	<b>6,852,841</b>	<b>610,369</b>	<b>260,409</b>
			<b>7,142,220</b>	<b>7,952,639</b>	<b>623,710</b>	<b>628,150</b>

### 9.1. Changes in loans receivable

The changes shown below covers the periods ended September 30, 2024 and 2023:

Table 9 – Changes in loans receivable

	PARENT COMPANY		CONSOLIDATED	
	2024	2023	2024	2023
Opening balance on January 1	7,952,639	4,890,548	628,150	1,021,645
<b>Effect on cash flow:</b>				
Purchase debentures	—	200,000	—	200,000
Receiving of principal	(805,687)	(1,411,092)	(8,848)	(925,437)
Interest received	(752,803)	(540,916)	(56,359)	(85,389)
<b>Non-cash effect:</b>				
Advances for future capital increase conversion	—	4,150,000	—	—
ECL	(10,209)	(12,893)	(10,208)	(12,893)
Loss on write-off of receivables	(9,964)	—	(9,964)	—
Adjustment resulting from contracts with RGR resources	—	13,710	—	13,710
Interest and charges incurred	699,267	673,946	72,301	184,912
Exchange rate changes	39,019	(25,435)	—	—
Monetary variations incurred	29,958	55,420	8,638	25,661
Final balance on September 30th	<b>7,142,220</b>	<b>7,993,288</b>	<b>623,710</b>	<b>422,209</b>

### 9.2. Expected Credit Losses – ECL on Loans Receivable

As of September 30, 2024, the estimated loss recorded is R\$4,767,915 (R\$4,757,692 as of December 31, 2023). Of this amount, R\$4,592,535 refers to Amazonas Energia (R\$4,593,471 as of December 31, 2023). For the period ended September 30, 2024, the Amazonas Energia's receivables remain provisioned. The Company is not recognizing the adjustment for inflation of Amazonas Energia receivables in the accounts because it considers it unlikely that they will be received.

## NOTA 10 - DIVIDENDS AND INTEREST RECEIVABLE

The amounts shown refer to dividends and interest on equity receivable, net of Withholding Income Tax, when applicable, arising from permanent investments held by the Company.

Table 10 – Dividends and interest receivable

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current				
Subsidiaries				
Centrais Elétricas do Norte do Brasil S.A.- Eletronorte	669,785	669,785	—	—
Companhia Hidro Elétrica do São Francisco - Chesf	373,528	373,528	—	—
Triângulo Mineiro Transmissora S.A.	85,750	—	—	—
Baguari Energia S.A.	22,319	—	—	—
Furnas Centrais Elétricas S.A. - Furnas	—	673,220	—	—
Eletrobrás Participação S.A. - Eletropar	—	1,928	—	—
SPE/ Associates	—	—	—	—
Lajeado Energia S.A.	185,351	114,242	185,351	114,242
Goiás Transmissão S.A.	53,345	—	53,345	43,654
Interligação Elétrica do Madeira - IE Madeira	21,359	—	42,718	42,718
Companhia de Transmissão de Energia Elétrica Paulista S.A. - CTEEP	—	432,410	—	441,138
CEB Lajeado S.A.	9,199	17,605	9,199	17,605
Belo Monte Transmissora de Energia S.A. - BMTE	—	—	—	48,386
Transenergia Sao Paulo S.A.	—	—	—	19,813
Mata de Santa Genebra Transmissão S.A.	—	—	—	13,782
Interligação Elétrica Garanhuns S.A. - IE Garanhuns	—	—	—	12,525
Others	56,289	76,101	56,755	117,695
	<b>1,476,925</b>	<b>2,358,819</b>	<b>347,368</b>	<b>871,558</b>

## NOTA 11 - INCOME TAX AND SOCIAL CONTRIBUTION

### 11.1. Current income and social contribution taxes

Table 11 – Current IR and CSLL

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current assets				
IRPJ advances	—	—	435,380	1,477,527
CSLL advances	—	—	205,027	693,814
Negative balance IRPJ	1,034,933	474,249	1,082,230	680,745
Negative balance CSLL	442,136	80,172	505,512	80,172
	<b>1,477,069</b>	<b>554,421</b>	<b>2,228,149</b>	<b>2,932,258</b>
Non-current assets				
Negative balance IRPJ	1,317,441	—	1,317,441	—
	<b>1,317,441</b>	<b>—</b>	<b>1,317,441</b>	<b>—</b>
	<b>2,794,510</b>	<b>554,421</b>	<b>3,545,590</b>	<b>2,932,258</b>
Current liabilities				
Current Income Tax	—	—	20,763	21,278
Contribution Tax	—	—	37,987	8,397
	<b>—</b>	<b>—</b>	<b>58,750</b>	<b>29,675</b>

### 11.2. Deferred income tax and social contribution

Table 12 - Deferred IRPJ and CSLL

	PARENT COMPANY		CONSOLIDATED	
	30/09/2024	31/12/2023	30/09/2024	31/12/2023
<b>Non-current assets</b>				
Income Tax	—	—	4,571,915	5,077,818
Social Security Contribution Tax	—	—	1,643,561	1,647,269
	<b>—</b>	<b>—</b>	<b>6,215,476</b>	<b>6,725,087</b>
<b>Non-current liabilities</b>				
Income Tax	1,742,860	324,143	3,022,009	3,931,590
Social Security Contribution Tax	484,844	116,691	1,600,768	1,790,240
	<b>2,227,704</b>	<b>440,834</b>	<b>4,622,777</b>	<b>5,721,830</b>

1Deferred Income Tax and Social Security Contribution Tax Assets and Liabilities are presented in the Balance Sheet offset by a taxable entity (see note 11.3).

### 11.3. Composition of deferred income tax and social contribution

Table 13 – IRPJ and CSLL composition

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Deferred tax assets</b>				
Tax losses	1,074,204	—	7,282,171	6,052,988
Litigation provisions	1,188,749	—	2,158,486	2,157,555
Construction cost provision	1,045,833	—	1,045,833	831,931
Estimated loss in credits	548,457	—	1,429,062	1,313,871
Estimated losses on investments	255,401	—	259,213	31,177
Impairment	168,235	—	559,080	1,149,637
Tax credits for actuarial losses	39,887	—	743,519	743,519
Provision for onerous contracts	14,009	—	237,228	270,435
Provisions with voluntary redundancy program	1,662	—	87,422	125,642
Provisions for non-operating losses	—	—	359,127	367,520
Concession agreements	—	—	844,064	743,636
Others	130,330	—	727,196	988,894
	<b>4,466,767</b>	<b>—</b>	<b>15,732,401</b>	<b>14,776,805</b>
<b>Deferred tax liabilities</b>				
Contractual assets	5,441,277	—	9,416,653	9,498,301
Construction cost reversal	442,514	—	442,514	540,812
FVOCI financial instruments	399,036	440,834	399,036	440,834
Renegotiation of hydrological risk	261,478	—	838,753	580,402
Concession agreements	—	—	1,870,558	1,346,608
Accelerated depreciation	—	—	302,683	304,495
Others	150,166	—	869,505	1,062,096
	<b>6,694,471</b>	<b>440,834</b>	<b>14,139,702</b>	<b>13,773,548</b>

The amounts recognized in the financial statements are the result of our best estimate of future taxable income, and the basis of the amount recorded is formed by the temporary differences, tax losses and negative social contribution basis of each entity.

The expected realization of deferred income tax and social contribution is shown below:

Table 14 – Expected achievement

	PARENT COMPANY	CONSOLIDATED
2024	—	308,050
2025	(578,367)	(347,043)
2026	(775,293)	(332,137)
2027	(778,823)	(118,989)
After 2028	(95,221)	2,082,818
	<b>(2,227,704)</b>	<b>1,592,699</b>

The Company also has in its tax books active temporary differences not recorded in the financial statements that, when realized, will have the potential to form deferred tax credits for tax losses and negative social contribution basis in the amount of R\$9,105,776 on September 30, 2024, the composition of which is presented below:

Table 15 – Deferred tax assets

<b>PARENT COMPANY</b>		
<b>Deferred tax assets on unrecognized temporary differences</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Litigation provisions	5,847,538	6,817,900
Estimated credit losses	1,661,199	1,601,221
Provisions for fair value derivatives	395,632	205,708
Actuarial provisions	294,067	244,336
Passive exchange rate variations	111,942	127,256
Others	795,398	441,729
	<b>9,105,776</b>	<b>9,438,150</b>

In June 2024, Eletrobras re-estimated its taxable income considering a scenario with the after merger of Furnas, which allowed the recognition of R\$ 1,074,204. Since it still has no prospect of future taxable profit, Eletrobras holds deferred tax credits from tax losses and negative basis of social contribution not recorded in the financial statements totaling the amount of R\$ 4,501,407 on September 30, 2024 (R\$ 4,531,938 on December 31, 2023).

#### 11.4. Reconciliation of income tax expense

Table 16 – IR and CSLL Reconciliation

	<b>PARENT COMPANY</b>				<b>CONSOLIDATED</b>			
	<b>07/01/2024 to 09/30/2024</b>	<b>07/01/2023 to 09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>	<b>07/01/2024 to 09/30/2024</b>	<b>07/01/2023 to 09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
	<b>IRPJ/CSLL</b>				<b>IRPJ/CSLL</b>			
Operating income before taxes	7,201,919	1,483,898	8,196,070	3,989,148	8,381,140	771,234	9,556,471	4,099,711
IRPJ and CSLL calculated at nominal rates	(2,448,652)	(504,525)	(2,786,664)	(1,356,310)	(2,849,588)	(262,220)	(3,249,200)	(1,393,902)
Effects of additions and exclusions:								
Deferred taxes unrecognized/written-off	5,839	(660,202)	(30,746)	(496,793)	(53,819)	(603,263)	(598,742)	(302,894)
Exchange rate variation	11,203	25,333	15,314	46,815	11,203	25,333	15,314	46,815
Equity equivalence	2,059,649	1,401,717	2,422,351	2,485,462	296,561	449,598	688,402	449,598
Provisions	7,818	44,952	7,818	(431,523)	(26,661)	79,334	(26,661)	(200,655)
Financial income - contract asset	533,369	—	533,369	—	782,616	(46,683)	778,366	54,646
Creation of deferred tax on tax losses/negative basis	—	—	1,074,204	—	—	—	1,074,204	—
Constitution/Reversal of tax credits	—	—	—	—	170,201	440,832	214,095	392,852
Tax incentives	—	—	—	—	291,403	160,243	293,909	311,404
Donations	—	(1,143)	—	(2,249)	—	(1,143)	—	(2,249)
Renegotiation of hydrological risk	(1,639)	—	(1,639)	—	(9,184)	(22,805)	(27,551)	(27,550)
Other permanent additions and deletions	(167,587)	(306,132)	(159,803)	(244,794)	201,405	486,127	549,880	405,692
Total (expense) / IRPJ and CSLL credit	<b>—</b>	<b>—</b>	<b>1,074,204</b>	<b>608</b>	<b>(1,185,863)</b>	<b>705,353</b>	<b>(287,984)</b>	<b>(266,243)</b>
Effective tax rate (%)	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>14.15</b>	<b>—</b>	<b>0.03</b>	<b>6.49</b>

## NOTA 12 - TAXES AND CONTRIBUTIONS

Table 17 – Taxes and contributions

	PARENT COMPANY				CONSOLIDATED			
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023
	<b>Current assets</b>		<b>Current liabilities</b>		<b>Current assets</b>		<b>Current liabilities</b>	
IRRF/CSRF - Withholding taxes	1,138,763	890,242	8,879	28,126	1,303,897	1,172,390	81,028	225,933
PIS/COFINS - Sales taxes	4,877	3,623	131,193	187,706	44,270	20,033	392,818	583,967
INSS/FGTS - Payroll contributions	7,840	—	18,811	14,216	7,840	—	70,466	65,600
PAES/REFIS - Renegotiated taxes	—	—	28,667	—	—	—	64,566	36,586
VAT	2,329	—	—	—	130,407	68,691	33,124	45,034
ISS - Service taxes	—	—	3,280	—	—	—	17,093	22,185
Others	47,136	—	1,727	11,493	58,208	13,855	13,863	13,582
	<b>1,200,945</b>	<b>893,865</b>	<b>192,557</b>	<b>241,541</b>	<b>1,544,622</b>	<b>1,274,969</b>	<b>672,958</b>	<b>992,887</b>
	<b>Non-current assets</b>		<b>Non-current liabilities</b>		<b>Non-current assets</b>		<b>Non-current liabilities</b>	
PIS/COFINS - Sales taxes	—	—	14,112	—	207,882	201,951	277,803	431,797
IRRF	4,582	804,582	—	—	4,582	822,196	45,349	—
VAT	5,044	—	—	—	122,332	106,585	—	—
PAES/REFIS - Renegotiated taxes	—	—	95,795	—	—	—	100,529	142,984
Others	—	—	—	—	28,357	22,884	—	—
	<b>9,626</b>	<b>804,582</b>	<b>109,907</b>	<b>—</b>	<b>363,153</b>	<b>1,153,616</b>	<b>423,681</b>	<b>574,781</b>

### NOTA 13 - REIMBURSEMENT RIGHTS

Table 18 - Reimbursement rights

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current assets				
Fuel consumption account - CCC	633,208	612,216	660,777	652,154
Reimbursement of fixed assets in progress - AIC	75,601	248,438	75,601	248,438
Itaipu Adjustment Factor	—	79,613	—	79,613
	<b>708,809</b>	<b>940,267</b>	<b>736,378</b>	<b>980,205</b>
Non-Current Assets				
Fuel consumption account - CCC	1,131,572	1,564,496	1,166,035	1,617,808
Expected Credit Losses CCC - ECL	(340,062)	(340,063)	(340,062)	(340,063)
Reimbursement of fixed assets in progress - AIC	64,492	107,735	64,492	107,735
	<b>856,002</b>	<b>1,332,168</b>	<b>890,465</b>	<b>1,385,480</b>
	<b>1,564,810</b>	<b>2,272,435</b>	<b>1,626,842</b>	<b>2,365,685</b>

### NOTA 14 - CONTRACTUAL TRANSMISSION ASSETS

The Company records the right to consideration arising from the construction of transmission projects, under concession contracts, under the heading Transmission Contractual Assets. The movement of these assets, in the periods ended September 30, 2024 and 2023, is shown in the table below:

Table 19 - Change in contractual assets

	PARENT COMPANY		CONSOLIDATED	
	2024	2023	2024	2023
Opening balance on January 1	—	—	<b>61,212,338</b>	<b>61,052,210</b>
Incorporation of subsidiary	23,233,272	—	—	—
Regulatory remeasurements - Transmission	2,229,490	—	6,129,771	(12,144)
Financial income	631,573	—	5,306,457	5,573,618
Construction revenue	361,922	—	2,350,714	1,688,460
Transfers	—	—	1,155	(21,779)
Amortization	(1,111,770)	—	(8,965,521)	(7,771,823)
Balance as of September 30th	<b>25,344,487</b>	<b>—</b>	<b>66,034,914</b>	<b>60,508,542</b>
Current	4,448,937	—	10,117,829	11,628,133
Non-current	20,895,550	—	55,917,085	48,880,409

## Periodic tariff review – RTP

In July 2024, ANEEL approved the periodic tariff review of 25 of the Company's concessions. The annual permitted revenues (RAP) approved in the 2024/2025 cycle amounted to R\$ 16,877,825, approximately 3.8% lower than the previous cycle.

The values approved by ANEEL for active RAP, considering the RAP of the Basic Network of the Existing System (RBSE) and the RAP not related to the RBSE, for the 2024/2025 and 2023/2024 cycles were as follows:

Table 20 – Active RAP cycles

<b>Eletrobras Companies</b>	<b>2024/2025</b>	<b>2023/2024</b>
Eletrobras	6,904,773	7,325,387
Chesf	5,208,677	5,301,210
Eletronorte	3,000,087	3,121,348
CGT Eletrosul	1,764,288	1,826,724
<b>Total</b>	<b>16,877,825</b>	<b>17,574,669</b>

In July 2024, ANEEL published Homologation Resolutions No. 3,344/2024 and No. 3,348/2024, the first of which resulted in a reduction of R\$1,394,218 in the revised RAP, due to the depreciation of assets. However, there was an increase of R\$352,018 in the incremental RAP, associated with the reinforcements and improvements assessed in the 2018 to 2023 cycle, mainly due to the beginning of the receipt of the RAP related to investments in small-scale improvements. The second defined the annual inflationary adjustment of the RAP for the 2024/2025 Cycle in the amount of R\$345,356, resulting in an overall reduction of R\$696,844.

However, despite the reduction in RAP, the Company remeasured the RBSE RAP flow, based on the parameters below, considered in the RTP:

- New RAP flow term for updating the regulatory depreciation quota with receivables associated with asset remuneration projected until 2032;
- Changes of the asset base;
- Revaluation of assets due to average regulatory depreciation;
- Update by the New Replacement Value - VNR of the base to be remunerated; and
- Consideration of the projected flow of non-depreciable receivables until the end of the concession.

RTP's new estimates resulted in an impact of R\$6,129,771 in the third quarter of 2024, reflected in the Company's contractual assets, under the Regulatory Remeasurements – Transmission item. The main component of this amount refers to RBSE's asset base, which, alone, represented R\$5,930,762.

Of the total balance of the transmission contractual asset of R\$66,034,914, R\$33,622,180 corresponds to the right to consideration originated by the RBSE's non-depreciated infrastructure, when the concessions were renewed in 2012, under Law No. 12,783/2013.

### RBSE – ANEEL technical note

In April 2023, ANEEL issued Technical Note No. 085/2023, which deals with the statements regarding the calculations presented within the scope of the payment of the financial component of the Basic Network of Existing Services (RBSE) in Technical Note No. 085/2022-SGT/ANEEL, of June 2022, which revisited the requests for reconsideration filed within the scope of the payment of the financial component and reprofiling of the RBSE.

The issuance of Technical Note 085/2023 does not constitute a decision by ANEEL and therefore does not produce any practical effects, as it depends on adequate procedural instruction so that the merits, which involve choices of calculation alternatives, can be analyzed by the Agency's collegiate board. The Company continues to monitor and act on the issue so that the premises, methodologies and calculations considered to date remain in force.

## NOTA 15 - INVESTMENTS

## 15.1. Investment mutation

Table 21 – Controlling mutation – Current period

Equity interests and other investments	Shareholdings %	Balance as of 12/31/2023	Incorporation of Subsidiary	Capital Reduction/ Increase and others	Transfer to Held for Sale	Other Comprehensive Results	Dividends and Interest on Equity	PARENT COMPANY	
								Equity equivalence	Balance as of 09/30/2024
<b>Subsidiaries</b>									
Furnas Centrais Elétricas S.A. - Furnas	0.00	58,009,877	(58,524,057)	—	—	(15,649)	(1,760,871)	2,290,700	—
Companhia Hidro Elétrica do São Francisco - Chesf	100.00	31,563,725	—	—	—	(74,872)	—	2,988,705	34,477,558
Centrais Elétricas do Norte do Brasil S.A. - Eletronorte	100.00	29,466,855	—	—	—	46,369	—	1,267,866	30,781,090
Madeira Energia S.A.	99.74	—	16,376,442	—	—	—	—	239,945	16,616,387
Companhia de Ger. e Trans. de Energia Elétrica do Sul do Brasil - CGT Eletrosul	100.00	8,081,652	—	—	—	—	—	330,255	8,411,907
Baguari Energia S.A.	100.00	—	1,055,600	(3,802)	—	—	—	21,373	1,073,171
Triângulo Mineiro Transmissora S.A.	100.00	—	513,942	(8)	—	—	—	11,146	525,080
Vale do São Bartolomeu Transmissora de Energia S.A.	90.00	—	513,581	(707)	—	—	—	8,635	521,509
Retiro Baixo Energética S.A.	100.00	—	447,604	(977)	—	—	—	9,626	456,253
Brasil Ventos Energia S.A.	100.00	—	251,593	—	—	—	—	(8,643)	242,950
Eletrobras Participação S.A. – Eletropar	83.71	179,230	—	—	—	(2,045)	—	18,963	196,148
SPE Nova Era Janapu Transmissora S.A.	100.00	—	—	176,643	—	—	—	2,950	179,593
		<b>127,301,339</b>	<b>(39,365,295)</b>	<b>171,149</b>	<b>—</b>	<b>(46,197)</b>	<b>(1,760,871)</b>	<b>7,181,521</b>	<b>93,481,646</b>
<b>Jointly controlled companies</b>									
Belo Monte Transmissora de Energia S.A. - BMTE	24.50	—	1,126,413	—	—	—	(24,500)	26,069	1,127,982
Interligação Elétrica do Madeira S.A. - IE Madeira	24.50	—	1,035,293	—	—	—	—	27,945	1,063,238
Mata de Santa Genebra Transmissão S.A.	49.90	—	682,929	—	—	—	—	2,552	685,481
Empresa de Energia São Manoel S.A.	33.33	—	578,838	—	—	—	—	(619)	578,219
Teles Pires Participações S.A.	24.72	—	407,706	—	—	—	—	(4,979)	402,727
Paranaíba Transmissora de Energia S.A.	24.50	—	259,422	—	—	—	—	6,659	266,081
Enerpeixe S.A.	40.00	—	264,763	—	—	—	—	(2,527)	262,236
Chapecoense Geração S.A.	40.00	—	203,749	—	—	—	—	47,060	250,809
MGE Transmissão S.A.	49.00	—	216,364	—	—	—	(1,908)	4,798	219,254
Goíás Transmissão S.A.	49.00	—	178,298	—	—	—	—	2,100	180,398
Rouar S.A.	50.00	123,443	—	—	—	16,361	(11,598)	5,771	133,978
Transenergia Renovável S.A.	49.00	—	105,785	—	—	—	—	763	106,548
Luziania-Niquelandia Transmissora S.A.	49.00	51,090	—	4,900	—	—	1,603	6,336	63,928
Lago Azul Transmissão S.A. <sup>3</sup>	49.90	—	25,497	—	(25,645)	—	—	148	—
Others	0.00	—	99,548	—	—	—	(8,059)	5,089	96,578
		<b>174,533</b>	<b>5,184,605</b>	<b>4,900</b>	<b>(25,645)</b>	<b>16,361</b>	<b>(44,462)</b>	<b>127,165</b>	<b>5,437,458</b>
<b>Associates</b>									
Eletronuclear <sup>1</sup>	67.95	7,213,354	—	—	—	(18,568)	—	539,826	7,734,612
Companhia de Transmissão de Energia Elétrica Paulista SA - CTEEP <sup>2</sup>	35.01	5,255,701	—	(1,511)	(2,279,664)	16,896	—	606,746	3,598,168
Others	33,41 a 40,07	1,869,418	—	5,030	—	16,659	(176,688)	350,967	2,065,386
		<b>14,338,473</b>	<b>—</b>	<b>3,519</b>	<b>(2,279,664)</b>	<b>14,987</b>	<b>(176,688)</b>	<b>1,497,539</b>	<b>13,398,166</b>
		<b>141,814,345</b>	<b>(34,180,690)</b>	<b>179,568</b>	<b>(2,305,309)</b>	<b>(14,849)</b>	<b>(1,982,021)</b>	<b>8,806,226</b>	<b>112,317,270</b>

<sup>1</sup> The 67.95% shareholding in Eletronuclear is composed of 35.90% ON and 99.99% PN, which is classified as an affiliate; and

<sup>2</sup> In June 2024, 14.11% of the equity interest in CTEEP was reclassified to Asset Held for Sale. The completion of the secondary public offering occurred in July 2024; and

<sup>3</sup> In September 2024, Eletrobras reclassified its entire stake in Lago Azul Transmissão S.A. to Assets Held for Sale (see notes 31)

Table 22 – Controlling mutation – Comparative period

Equity interests and other investments	Shareholdings %	Balance as of 12/31/2022	Capital Increase	Other Comprehensive Results	Dividends and Interest on Equity	PARENT COMPANY	
						Equity equivalence	Balance as of 09/30/2023
<b>Subsidiaries</b>							
Furnas Centrais Elétricas S.A. - Furnas	100.00	45,128,153	38,169	(52,299)	(3,799,122)	2,876,835	44,191,735
Companhia Hidro Elétrica do São Francisco - Chesf	100.00	21,366,866	9,526,333	83,615	(695,808)	2,125,514	32,406,520
Centrais Elétricas do Norte do Brasil S.A. - Eletronorte	100.00	22,641,853	6,899,271	5,603	—	874,502	30,421,229
Companhia de Ger. e Trans. de Energia Elétrica do Sul do Brasil - CGT Eletrosul	100.00	8,835,454	3,720	(303)	—	168,975	9,007,846
Eletrobras Participação S.A. – Eletropar	83.71	181,410	—	10,584	(23,676)	6,507	174,825
		<b>98,153,736</b>	<b>16,467,493</b>	<b>47,200</b>	<b>(4,518,606)</b>	<b>6,052,333</b>	<b>116,202,155</b>
<b>Jointly controlled companies</b>							
Rouar S.A.	50.00	133,828	—	(5,390)	(12,560)	9,171	125,049
Luziania-Niquelandia Transmissora S.A.	49.00	47,750	—	—	(432)	4,978	52,296
		<b>181,578</b>	<b>—</b>	<b>(5,390)</b>	<b>(12,992)</b>	<b>14,149</b>	<b>177,345</b>
<b>Associates</b>							
Eletronuclear <sup>1</sup>	67.95	7,188,028	—	26,559	—	412,833	7,627,420
Companhia de Transmissão de Energia Elétrica Paulista SA - CTEEP	35.01	4,902,846	—	(7,000)	—	588,810	5,484,656
Others	33.28 to 40.07	1,653,370	—	86,133	(146,663)	329,175	1,922,015
		<b>13,744,244</b>	<b>—</b>	<b>105,692</b>	<b>(146,663)</b>	<b>1,330,818</b>	<b>15,034,091</b>
		<b>112,079,558</b>	<b>16,467,493</b>	<b>147,502</b>	<b>(4,678,261)</b>	<b>7,397,300</b>	<b>131,413,591</b>

<sup>1</sup> The 67.95% shareholding in Eletronuclear is composed of 35.90% ON and 99.99% PN, which is classified as an affiliate.



Table 23 – Consolidated mutation – Current period

								<b>CONSOLIDATED</b>	
Equity interests and other investments	Shareholdings %	Balance as of 12/31/2023	Capital increase	Transfer Held for Sale	Other Comprehensive Results	Dividends and Interest on Equity	Equity equivalence	Balance as of 09/30/2024	
Jointly controlled companies									
Norte Energia S.A. - NESA	49.98	5,292,261	—	—	—	—	(407,114)	4,885,147	
Jirau Energia S.A.	40.00	3,581,236	—	—	—	—	55,756	3,636,992	
Belo Monte Transmissora de Energia S.A. - BMTE	49.00	2,151,544	—	—	—	(49,000)	157,170	2,259,714	
Interligação Elétrica do Madeira S.A. - IE Madeira	49.00	1,961,829	—	—	—	—	165,809	2,127,638	
Mata de Santa Genebra Transmissão S.A.	49.90	733,745	—	—	—	(78,327)	30,063	685,481	
Companhia Energética Sinop S.A. - SINOP	49.00	639,077	—	—	—	—	10,958	650,035	
Empresa de Energia São Manoel S.A.	33.33	579,508	—	—	—	—	(1,289)	578,219	
Interligação Elétrica Garanhuns SA - IE Garanhuns	49.00	543,270	—	—	—	(11,058)	46,016	578,228	
Transnorte Energia SA <sup>1</sup>	50.38	230,070	—	—	—	—	96,843	326,913	
Sistema de Transmissão Nordeste S.A. - STN	49.00	264,072	—	—	—	(9,281)	39,421	294,212	
Paranaíba Transmissora de Energia S.A.	24.50	249,010	—	—	—	(1,665)	18,736	266,081	
Enerpeixe S.A.	40.00	263,636	—	—	—	—	(1,400)	262,236	
Chapecoense Geração S.A.	40.00	215,378	—	—	—	(93,213)	128,644	250,809	
MGE Transmissão S.A.	49.00	203,715	—	—	—	(1,908)	17,447	219,254	
Goiás Transmissão SA	49.00	191,575	—	—	—	(20,961)	9,784	180,398	
Rouar S.A.	50.00	123,443	—	—	16,361	(11,598)	5,771	133,977	
Vamcruz I Participações S.A.	24.50	131,599	—	—	—	—	45	131,644	
Transenergia Renewable S.A.	49.00	101,563	—	—	—	68	4,917	106,548	
Lago Azul Transmissão S.A. <sup>2</sup>	49.90	24,978	—	(25,645)	—	(38)	705	—	
Others <sup>5</sup>	49,00 a 51,00	153,009	5,192	—	—	(33,010)	35,981	161,172	
		<b>17,634,518</b>	<b>5,192</b>	<b>(25,645)</b>	<b>16,361</b>	<b>(309,991)</b>	<b>414,263</b>	<b>17,734,698</b>	
Associates									
Eletronuclear S.A. <sup>3</sup>	67.95	7,213,354	—	—	(18,568)	—	539,826	7,734,612	
Companhia de Transmissão de Energia Elétrica Paulista SA - CTEEP <sup>4</sup>	21.63	5,368,079	(1,511)	(2,279,664)	16,256	—	623,468	3,726,628	
Others	33,41 a 40,44	1,884,351	5,030	—	16,659	(177,127)	352,808	2,081,721	
		<b>14,465,784</b>	<b>3,519</b>	<b>(2,279,664)</b>	<b>14,347</b>	<b>(177,127)</b>	<b>1,516,102</b>	<b>13,542,961</b>	
		<b>32,100,302</b>	<b>8,711</b>	<b>(2,305,309)</b>	<b>30,708</b>	<b>(487,118)</b>	<b>1,930,365</b>	<b>31,277,659</b>	

<sup>1</sup> The Company holds a 50.38% shareholding in Transnorte Energia SA, however control is shared with Alupar due to the shareholders' agreement signed in March 2023;

<sup>2</sup> In September 2024, Eletrobras reclassified its entire stake in Lago Azul Transmissão S.A. to Assets Held for Sale (see note 31);

<sup>3</sup> The 67.95% shareholding in Eletronuclear is composed of 35.90% ON and 99.99% PN, which is classified as an affiliate;

<sup>4</sup> In June 2024, 14.11% of the equity interest in CTEEP was reclassified to Asset Held for Sale. The completion of the secondary public offering occurred in July 2024; and

<sup>5</sup> The 54.01% shareholding refers to Serra do Facão Energia S.A., which is composed of 43.03% ON and 100.00% PN, and is classified as an affiliate.

Table 24 - Consolidated mutation – Comparative period

CONSOLIDATED									
Equity interests and other investments	Shareholdings %	Balance as of 12/31/2023	Capital increase	Acquisition of control of invested company	Other Comprehensive Results	Dividends and Interest on Equity	Equity equivalence	Estimated loss on investments	Balance as of 09/30/2023
<b>Jointly Subsidiaries companies</b>									
Norte Energia S.A. - NESA	49.98	6,060,822	—	—	—	—	(294,270)	—	5,766,552
Sustainable Energy of Brazil S.A. - ESBR	40.00	3,563,552	—	—	—	—	4,635	—	3,568,187
Belo Monte Transmissora de Energia S.A. - BMTE	49.00	2,005,808	—	—	—	—	157,819	—	2,163,627
Interligação Elétrica do Madeira S.A. - IE Madeira	49.00	1,735,667	—	—	—	—	160,296	—	1,895,963
Empresa de Energia São Manoel S.A.	33.33	588,913	—	—	—	—	(5,819)	—	583,094
Mata de Santa Genebra Transmissão S.A.	49.90	548,104	—	—	—	—	45,220	—	593,324
Companhia Energética Sinop S.A. - SINOP	49.00	526,442	—	—	—	—	(5,052)	—	521,390
Interligação Elétrica Garanhuns SA - IE Garanhuns	49.00	502,090	—	—	—	—	44,288	—	546,378
Teles Pires Participações SA - TPP	49.44	315,385	26,696	(589,111)	—	—	(38,234)	285,264	—
Sistema de Transmissão Nordeste S.A. - STN	49.00	269,217	—	—	—	(25,949)	38,369	—	281,637
Enerpeixe S.A.	40.00	261,789	—	—	—	—	3,243	—	265,032
Chapecoense Geração S.A.	40.00	253,633	—	—	—	(131,467)	143,891	—	266,057
Paranaíba Transmissora de Energia S.A.	24.50	222,169	—	—	—	—	28,899	—	251,068
Goiás Transmissão S.A.	49.00	206,773	—	—	—	(23,222)	22,820	—	206,371
Triangulo Mineiro Transmissora de Energia S.A.	49.00	199,746	—	—	—	(4,410)	17,268	—	212,604
MGE Transmissão S.A.	49.00	196,954	—	—	—	—	22,084	—	219,038
Retiro Baixo Energética S.A.	49.00	155,470	—	—	—	—	11,186	—	166,656
Rouar S.A.	50.00	133,828	—	—	(5,390)	(12,560)	9,171	—	125,049
Vamcruz I Participações S.A.	24.50	130,332	—	—	—	—	(2,455)	—	127,877
Transenergia Renovável S.A.	49.00	96,112	—	—	—	(2,180)	22,061	—	115,993
Vale do São Bartolomeu Transmissora de Energia S.A.	39.00	89,860	—	—	—	(3,120)	12,590	—	99,330
Transnorte Energia SA	49.00	39,627	28,825	—	—	—	27,282	—	95,734
Lago Azul Transmissão	49.90	22,044	—	—	—	37	(2,720)	—	19,361
Others	30,61 a 54,01	259,228	432	—	—	(128,001)	117,463	—	249,122
		<b>18,361,521</b>	<b>55,953</b>	<b>(589,111)</b>	<b>(5,390)</b>	<b>(330,909)</b>	<b>542,755</b>	<b>285,264</b>	<b>18,320,083</b>
<b>Associates</b>									
Eletronuclear S.A. <sup>2</sup>	67.95	7,188,028	—	—	26,559	—	412,833	—	7,627,420
Companhia de Transmissão de Energia Elétrica Paulista SA - CTEEP	35.74	5,007,916	—	—	(8,162)	—	602,042	—	5,601,796
Others	33,41 a 40,07	1,666,799	—	—	86,018	(147,557)	333,085	—	1,938,345
		<b>13,862,743</b>	<b>—</b>	<b>—</b>	<b>104,415</b>	<b>(147,557)</b>	<b>1,347,960</b>	<b>—</b>	<b>15,167,561</b>
		<b>32,224,264</b>	<b>55,953</b>	<b>(589,111)</b>	<b>99,025</b>	<b>(478,466)</b>	<b>1,890,715</b>	<b>285,264</b>	<b>33,487,644</b>

<sup>1</sup> The 54.01% shareholding refers to Serra do Facão Energia S.A., which is composed of 43.03% ON and 100.00% PN, and is classified as an affiliate; and

<sup>2</sup> The 67.95% shareholding in Eletronuclear is composed of 35.90% ON and 99.99% PN, which is classified as an affiliate.

## 15.2. Market value of affiliates

Table 25 – Market value of affiliates

<b>CONSOLIDATED</b>			
<b>Corporate participations</b>	<b>Shareholdings %</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Companhia de Transmissão de Energia Elétrica Paulista SA - CTEEP	21.63	3,632,525	6,465,873
Equatorial Maranhão Energy Distributor S.A.	33.41	1,218,959	1,605,618
Metropolitan Water and Energy Company S.A. - EMAE	40.44	580,905	881,518

## 15.3. Shares in guarantee

Given that the Company is involved in several lawsuits before the Judiciary, in which it appears as a defendant, equity interests are offered as collateral in the appeals to these lawsuits, as follows:

Table 26 – Shares under guarantee

<b>PARENT COMPANY</b>				
	<b>09/30/2024</b>			<b>12/31/2023</b>
<b>Participations corporate</b>	<b>Value of Investment</b>	<b>Percentage of blocking</b>	<b>Investment blocked</b>	<b>Investment blocked</b>
Companhia de Transmissão de Energia Elétrica Paulista SA - CTEEP <sup>1</sup>	3,598,168	31.27	1,125,147	1,953,354
Energisa Holding	211,024	97.88	206,550	247,497
Centrais Elétricas de Santa Catarina S.A - CELESC	348,316	13.76	47,928	39,511
AES Brasil Energia S.A.	7,192	100.00	7,192	37,425
Companhia Energética do Ceará - COELCE	126,179	6.11	7,710	10,555
Auren Energia S.A.	1,143	100.00	1,143	6,978
Others	1,400,377	31,91 to 60,80	564,541	662,963
	<b>5,692,399</b>		<b>1,960,211</b>	<b>2,958,283</b>

The reduction in the blocking percentage of CTEEP's equity interests reaffirms Eletrobras' commitment to optimizing minority interests and simplifying its structure, in line with the provisions of the Company's Strategic Plan.

## NOTA 16 - PROPERTY, PLANT AND EQUIPMENT

Fixed asset items substantially refer to infrastructure for generating of electricity and corporate assets.

Below we demonstrate the movement of fixed assets:

Table 27 – Changes in property, plant and equipment – Parent company – current and comparative

	PARENT COMPANY							
	Dams, reservoirs and water mains	Buildings, civil works and improvements	Machines and equipment	Impairment	In progress	Right of Use	Others	Total
Average depreciation rate per year (%)	2.00	2.50	3.30			3.50	5.80	
Cost	—	7,380	165,826	—	3,665	68,687	89,047	334,605
Accumulated Depreciation and Impairment	—	(2,883)	(86,478)	—	—	(38,518)	(4,784)	(132,663)
Balance as of December 31, 2023	—	4,497	79,348	—	3,665	30,169	84,263	201,942
Incorporation of subsidiary	2,775,214	402,337	1,561,152	(91,909)	788,757	49,988	60,829	5,546,368
Addition	—	—	—	—	92,911	—	—	92,911
Write offs	—	—	(11,009)	—	—	—	(2)	(11,011)
Depreciation	(33,349)	(12,466)	(8,867)	—	—	(6,668)	(1,831)	(63,181)
Transfers	1,102	(3,953)	21,054	—	(23,919)	—	5,716	—
Balance as of September 30, 2024	<b>2,742,967</b>	<b>390,415</b>	<b>1,641,678</b>	<b>(91,909)</b>	<b>861,414</b>	<b>73,489</b>	<b>148,975</b>	<b>5,767,029</b>
Cost	4,695,949	1,388,194	3,777,261	—	861,414	196,720	192,829	11,112,367
Accumulated Depreciation and Impairment	(1,952,982)	(997,779)	(2,135,583)	(91,909)	—	(123,231)	(43,854)	(5,345,338)

	PARENT COMPANY							
	Dams, reservoirs and water mains	Buildings, civil works and improvements	Machines and equipment	Impairment	In progress	Right of Use	Others	Total
Average depreciation rate per year (%)		3.12	3.67			5.27	4.88	
Cost	—	407	58,278	—	102,688	35,359	90,601	287,333
Accumulated Depreciation and Impairment	—	(53)	(55,397)	—	—	—	—	(55,450)
Balance as of December 31, 2022	—	354	2,881	—	102,688	35,359	90,601	231,883
Addition	—	—	—	—	1,116	36	516	1,668
Write offs	—	(462)	—	—	—	—	—	(462)
Depreciation	—	—	(2,249)	—	—	(2,637)	(22,257)	(27,143)
Transfers	—	1,739	12,727	—	(100,578)	—	86,112	—
Balance as of September 30, 2023	—	<b>1,631</b>	<b>13,359</b>	—	<b>3,226</b>	<b>32,758</b>	<b>154,972</b>	<b>205,946</b>
Cost	—	2,093	15,608	—	3,226	35,395	177,229	233,551
Accumulated Depreciation and Impairment	—	(462)	(2,249)	—	—	(2,637)	(22,257)	(27,605)

Table 28 – Changes in property, plant and equipment – Consolidated – current and comparative

	<b>CONSOLIDATED</b>							
	<b>Dams, reservoirs and water mains</b>	<b>Buildings, civil works and improvements</b>	<b>Machines and equipment</b>	<b>Impairment</b>	<b>In progress</b>	<b>Right of Use</b>	<b>Others</b>	<b>Total</b>
Average depreciation rate per year (%)	2.00	2.50	3.30			3.50	5.80	
Cost	25,243,381	11,940,669	37,765,942	—	4,500,092	1,350,009	1,323,410	82,123,503
Accumulated Depreciation and Impairment	(11,880,149)	(5,814,104)	(25,383,948)	(1,769,570)	—	(1,191,038)	(279,273)	(46,318,082)
Balance as of December 31, 2023	13,363,232	6,126,565	12,381,994	(1,769,570)	4,500,092	158,971	1,044,137	35,805,421
Addition	—	6	143	(5,843)	1,878,081	765	1,871	1,875,023
Write offs	—	(536)	(16,842)	—	—	—	(20,167)	(37,545)
Depreciation	(517,897)	(256,399)	(551,813)	—	—	(27,778)	(43,765)	(1,397,652)
Transfers	200,669	49,259	1,050,133	—	(1,347,613)	(164)	17,734	(29,982)
Balance as of September 30, 2024	<b>13,046,004</b>	<b>5,918,895</b>	<b>12,863,615</b>	<b>(1,775,413)</b>	<b>5,030,560</b>	<b>131,794</b>	<b>999,810</b>	<b>36,215,265</b>
Cost	25,444,050	11,989,398	38,799,376	—	5,030,560	1,350,610	1,322,848	83,936,842
Accumulated Depreciation and Impairment	(12,398,046)	(6,070,503)	(25,935,761)	(1,775,413)	—	(1,218,816)	(323,038)	(47,721,577)

The ongoing fixed assets refer substantially to the construction of the Coxilha Negra and Casa Nova wind complexes, in addition to the modernization of the Sobradinho HPP.

	<b>CONSOLIDATED</b>							
	<b>Dams, reservoirs and water mains</b>	<b>Buildings, civil works and improvements</b>	<b>Machines and equipment</b>	<b>Impairment</b>	<b>In progress</b>	<b>Right of Use</b>	<b>Others</b>	<b>Total</b>
Average depreciation rate per year (%)	2.22	3.54	4.28			6.89	3.16	
Cost	22,752,510	10,977,908	43,366,208	—	2,716,242	2,052,882	499,472	82,365,222
Accumulated Depreciation and Impairment	(11,286,218)	(5,620,539)	(26,900,142)	(2,536,835)	—	(1,097,733)	(184,050)	(47,625,517)
Balance as of December 31, 2022	11,466,292	5,357,369	16,466,066	(2,536,835)	2,716,242	955,149	315,422	34,739,705
Acquisition of control invested	2,615,975	1,060,003	—	—	12,909	378	168,796	3,858,061
Addition	532	11,764	215,760	—	2,063,655	185	(217,112)	2,074,784
Write offs	(209)	(156)	(6,461)	—	(326,297)	(5,371)	(12,866)	(351,360)
Depreciation	(441,648)	(209,595)	(733,582)	—	(1,262)	(69,280)	(38,466)	(1,493,833)
Transfers of assets held for sale	—	(105,755)	(1,126,422)	1,242,453	(26,037)	—	(307)	(16,068)
Transfers	70,559	51,917	200,184	—	(643,162)	—	290,924	(29,578)
Balance as of September 30, 2023	<b>13,711,501</b>	<b>6,165,547</b>	<b>15,015,545</b>	<b>(1,294,382)</b>	<b>3,796,048</b>	<b>881,061</b>	<b>506,391</b>	<b>38,781,711</b>
Cost	22,497,546	9,801,474	39,023,526	—	3,797,310	2,009,095	877,820	78,006,771
Accumulated Depreciation and Impairment	(8,786,045)	(3,635,927)	(24,007,981)	(1,294,382)	(1,262)	(1,128,034)	(371,429)	(39,225,060)

**NOTA 17 - INTANGIBLE ASSETS**

Table 29 – Changes in intangible assets – Parent company – current and comparative

	<b>PARENT COMPANY</b>						
	<b>Concession rights</b>	<b>Software</b>	<b>Use of Public Property</b>	<b>Intangible assets in progress</b>	<b>Impairment</b>	<b>Others</b>	<b>Total</b>
Average p.a. amortization rate (%)	4.79	20.40	3.30	—	—	3.40	
Cost	—	9,110	36,576	129,162	—	726	175,574
Accumulated Amortization and Impairment	—	(9,108)	—	—	(36,576)	—	(45,684)
Balance as of December 31, 2023	—	2	36,576	129,162	(36,576)	726	129,890
Incorporation of subsidiary	20,607,668	23,630	26,104	33,502	—	935	20,691,839
Additions	1,029	—	—	66,883	—	—	67,912
Write offs	(2,638)	—	—	—	—	—	(2,638)
Amortizations	(108,264)	(1,274)	(337)	—	—	—	(109,875)
Transfers	1,782	1,919	—	(3,701)	—	—	—
Balance as of September 30, 2024	<b>20,499,577</b>	<b>24,277</b>	<b>62,343</b>	<b>225,846</b>	<b>(36,576)</b>	<b>1,661</b>	<b>20,777,128</b>
Cost	21,386,750	231,429	77,388	225,846	—	1,661	21,923,074
Accumulated Amortization and Impairment	(887,173)	(207,152)	(15,045)	—	(36,576)	—	(1,145,946)

	<b>PARENT COMPANY</b>						
	<b>Concession rights</b>	<b>Software</b>	<b>Use of Public Property</b>	<b>Intangible assets in progress</b>	<b>Impairment</b>	<b>Others</b>	<b>Total</b>
Average p.a. amortization rate (%)	—	20.00	—	—	—	3.40	
Cost	—	9,110	36,575	67,119	—	725	113,529
Accumulated Amortization and Impairment	—	(9,097)	—	—	(36,575)	—	(45,672)
Balance as of December 31, 2022	—	13	36,575	67,119	(36,575)	725	67,857
Additions	—	—	—	15,651	—	—	15,651
Amortizations	—	(5)	—	—	—	—	(5)
Balance as of September 30, 2023	—	<b>8</b>	<b>36,575</b>	<b>82,770</b>	<b>(36,575)</b>	<b>725</b>	<b>83,503</b>
Cost	—	9,110	36,575	82,770	—	725	129,180
Accumulated Amortization and Impairment	—	(9,102)	—	—	(36,575)	—	(45,677)

Table 30 – Changes in intangible assets – Consolidated – current and comparative

	<b>CONSOLIDATED</b>						
	<b>Concession rights</b>	<b>Software</b>	<b>Use of Public Property</b>	<b>Intangible assets in progress</b>	<b>Impairment</b>	<b>Others</b>	<b>Total</b>
Average p.a. amortization rate (%)	3.30	20.00	3.30	—	—	3.40	
Cost	81,960,541	633,504	314,044	562,560	—	396,819	83,867,468
Accumulated Amortization and Impairment	(3,234,978)	(363,511)	(98,695)	—	(77,509)	(226,534)	(4,001,227)
Balance as of December 31, 2023	78,725,563	269,993	215,349	562,560	(77,509)	170,285	79,866,241
Additions	1,488	3,601	198	197,587	—	—	202,874
Write offs	(22,692)	(3)	—	(75)	78	(814)	(23,506)
Amortizations	(1,449,022)	(31,518)	(5,948)	—	—	(31,502)	(1,517,990)
Transfers	17,748	85,005	1,695	(85,265)	—	10,799	29,982
Balance as of September 30, 2024	<b>77,273,085</b>	<b>327,078</b>	<b>211,294</b>	<b>674,807</b>	<b>(77,431)</b>	<b>148,768</b>	<b>78,557,601</b>
Cost	81,957,085	722,107	315,937	674,807	—	406,804	84,076,740
Accumulated Amortization and Impairment	(4,684,000)	(395,029)	(104,643)	—	(77,431)	(258,036)	(5,519,139)

	<b>CONSOLIDATED</b>						
	<b>Concession rights</b>	<b>Software</b>	<b>Use of Public Property</b>	<b>Intangible assets in progress</b>	<b>Impairment</b>	<b>Others</b>	<b>Total</b>
Average p.a. amortization rate (%)	3.60	21.65	3.26			10.80	
Cost	80,725,923	473,331	306,888	505,533	—	322,737	82,334,412
Accumulated Amortization and Impairment	(1,576,595)	(360,798)	(89,084)	—	(152,988)	(174,366)	(2,353,831)
Balance as of December 31, 2022	79,149,328	112,533	217,804	505,533	(152,988)	148,371	79,980,581
Acquisition of investee control	202,003	—	—	—	—	1,218	203,221
Additions	995	—	—	98,614	(1,654)	1,182	99,137
Write offs	—	—	—	(179)	460	—	281
Amortizations	(1,163,572)	(11,336)	(6,163)	—	—	(44,923)	(1,225,994)
Transfers of Assets Held for Sale	—	(295)	—	—	295	333	333
Transfers	30,107	98,532	—	(130,987)	31,914	—	29,566
Balance as of September 30, 2023	<b>78,218,861</b>	<b>199,434</b>	<b>211,641</b>	<b>472,981</b>	<b>(121,973)</b>	<b>106,181</b>	<b>79,087,125</b>
Cost	80,856,368	238,957	230,954	472,981	31,914	318,803	82,149,977
Accumulated Amortization and Impairment	(2,637,507)	(39,523)	(19,313)	—	(153,887)	(212,622)	(3,062,852)

## NOTA 18 - SUPPLIERS

Table 31 - Suppliers

	<b>PARENT COMPANY</b>		<b>CONSOLIDATED</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Current				
Goods, materials and services	240,036	155,945	1,116,656	1,852,263
Energy Purchased for Resale	473,970	44	811,538	1,088,948
CCEE - Short-term energy	—	—	72,717	22,656
	<b>714,006</b>	<b>155,989</b>	<b>2,000,911</b>	<b>2,963,867</b>

<sup>1</sup> The reduction in the balance is substantially attributable to supplier settlements relating to the implementation of Coxilha Negra.

## NOTA 19 - LOANS, FINANCING AND DEBENTURES

The composition of loans, financing and debentures owed by Eletrobras and its subsidiaries is disclosed as follows:

Table 32 – Loans, financing and debentures payable

	<b>PARENT COMPANY</b>		<b>CONSOLIDATED</b>			
	<b>Annual % fees on 09/30/2024</b>		<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
	<b>Mínima</b>	<b>Máxima</b>				
National Currency						
Capital market <sup>1</sup>	3.21	13.08	19,927,475	14,172,801	34,769,354	27,074,612
Development banks <sup>2</sup>	2.51	10.43	9,993,996	11,188,645	14,839,321	16,735,742
Banking market <sup>3</sup>	12.96	13.17	2,774,687	—	3,645,982	5,103,955
Sectoral funds <sup>4</sup>	5.00	5.00	989,941	1,319,921	989,941	1,319,921
Other Institutions <sup>5</sup>	10.00	10.65	1,189,298	3,005,360	1,445,596	3,646,220
			<b>34,875,398</b>	<b>29,686,727</b>	<b>55,690,194</b>	<b>53,880,450</b>
Foreign currency						
Capital market <sup>1</sup>	3.63	6.50	11,084,908	6,246,018	11,084,908	6,246,018
Development banks <sup>3</sup>	2.00	2.88	221,842	204,552	440,353	419,170
Banking market <sup>3</sup>	5.35	5.35	1,850,870	—	2,653,216	234,652
			<b>13,157,620</b>	<b>6,450,570</b>	<b>14,178,477</b>	<b>6,899,840</b>
			<b>48,033,018</b>	<b>36,137,297</b>	<b>69,868,671</b>	<b>60,780,290</b>
Charges			604,750	1,035,105	1,027,144	1,640,901
Principal			9,704,310	6,747,317	11,734,506	9,689,946
Current			<b>10,309,060</b>	<b>7,782,422</b>	<b>12,761,650</b>	<b>11,330,847</b>
Non-Current			37,723,958	28,354,875	57,107,021	49,449,443
			<b>48,033,018</b>	<b>36,137,297</b>	<b>69,868,671</b>	<b>60,780,290</b>

Below we detail the composition of the capital market and its maturities:

Table 33 – Capital market composition

CONSOLIDATED					
	Maturity	09/30/2024		12/31/2023	
		Current	Non-Current	Current	Non-Current
<i>Bonus</i>					
Eletrobras	2/4/2025	2,743,325	—	—	2,441,151
Eletrobras	2/4/2030	220,138	4,130,925	—	3,804,867
Eletrobras	1/11/2035	173,975	3,816,545	—	—
		3,137,438	7,947,470	—	6,246,018
<i>Commercial Notes</i>					
Eletrobras <sup>1</sup>	8/23/2025	504,602	—	20,544	499,262
Eletrobras	6/15/2026	257	52,520	—	—
Eletrobras <sup>1</sup>	8/23/2026	5,127	497,836	21,677	498,770
Eletrobras <sup>1</sup>	8/23/2027	345,293	665,606	43,701	996,989
Eletrobras <sup>1</sup>	8/23/2027	5,412	497,837	21,992	498,524
Eletrobras <sup>1</sup>	8/23/2028	10,134	989,747	44,205	996,753
		870,825	2,703,546	152,119	3,490,298
<i>Bonds</i>					
Eletrobras	4/25/2024	—	—	2,233,550	—
Eletrobras <sup>1</sup>	11/15/2024	—	—	152,396	—
Eletrobras	4/15/2026	68,318	1,200,000	33,306	1,200,000
Eletrobras	4/25/2026	44,134	1,000,000	15,497	1,000,000
Eletrobras	9/15/2028	11,157	4,014,088	82,304	2,853,424
Eletrobras	4/15/2029	100,306	1,982,373	—	—
Eletrobras	5/15/2029	18,383	936,214	5,468	906,463
Eletrobras <sup>1</sup>	11/15/2029	15,230	1,047,201	2,373	1,000,832
Eletrobras	4/15/2031	41,485	1,826,724	17,250	1,768,675
Eletrobras	4/15/2031	52,164	1,016,555	—	—
Eletrobras	9/15/2031	15,225	2,963,547	56,898	3,999,963
Madeira Energia S.A.	4/15/2024	—	—	291,964	—
Madeira Energia S.A.	6/28/2038	455,514	5,215,366	358,300	5,153,018
Chesf	1/15/2029	22,904	96,889	23,406	115,247
Chesf	4/15/2029	49,524	996,891	—	—
Chesf	6/15/2031	296,829	4,662,476	—	—
CGT Eletrosul	9/16/2024	—	—	223,192	—
CGT Eletrosul	8/31/2028	2,021	248,832	10,991	248,531
CGT Eletrosul	9/15/2028	11,096	90,861	11,999	102,624
CGT Eletrosul	11/16/2028	4,808	378,732	605	364,368
CGT Eletrosul	9/17/2029	472	242,249	5,801	227,231
CGT Eletrosul	4/15/2031	11,549	495,326	—	—
Eletronorte	6/28/2028	34,116	166,666	—	194,444
Eletronorte	6/28/2028	54,978	285,714	—	333,333
Eletronorte	4/15/2031	26,989	991,077	—	—
Eletronorte	5/30/2032	—	—	55,641	383,101
		1,337,202	29,857,781	3,580,941	19,851,254
		<b>5,345,465</b>	<b>40,508,797</b>	<b>3,733,060</b>	<b>29,587,570</b>

<sup>1</sup>The aforementioned contracts arise from the incorporation of Furnas.

The profile of loans, financing and bonds is detailed in note 29.3.

The Company has contracted derivative financial instruments to hedge its dollar-denominated debt in order to protect the bonds against exchange rate fluctuations. The fair value of the derivatives is presented in Note 29.2.



## 19.1 Changes of loans, financing

The changes shown below covers the periods ended September 30, 2024 and 2023:

Table 34 – Changes in loans, financing and debentures payable

	PARENT COMPANY		CONSOLIDATED	
	2024	2023	2024	2023
Opening balance on January 1	36,137,297	25,952,643	60,780,290	59,106,522
<u>Effect on cash flow:</u>				
Capture	13,237,820	7,000,000	21,152,463	11,823,049
Interest Paid	(3,290,688)	(1,494,289)	(4,827,653)	(3,747,139)
Principal Amortization	(9,920,297)	(1,582,454)	(12,851,588)	(4,102,639)
<u>Non-cash effect:</u>				
Incorporation of subsidiary	8,185,994	—	—	—
Acquisition of control of invested companies	—	—	—	2,688,776
Interest and charges incurred	2,441,965	1,770,785	4,045,494	4,684,208
Monetary variations incurred	227,558	99,370	341,415	177,313
Exchange rate variations incurred	27,044	(121,221)	59,546	(135,688)
RGR derecognition	—	13,710	—	13,710
Fair value adjustment <sup>1</sup>	986,325	(25,066)	1,168,704	(25,066)
Transfers	—	—	—	28,224
Final balance on September 30th	<b>48,033,018</b>	<b>31,613,478</b>	<b>69,868,671</b>	<b>70,511,270</b>

### 19.1.1. Fundraising

In January 2024, the Company raised, through its subsidiary CGT Eletrosul, funds in the amount of USD 100,000 from Banco Citibank. Concurrently, a swap transaction was executed to mitigate the associated exchange rate risk. The funds obtained are intended to replenish working capital with amortization in a single installment, scheduled at the end of the contract, in January 2025.

In April and June 2024, the Company completed the issuance of debentures, as shown below:

Table 35 – Issuance of debentures and commercial notes

Operation	Eletrobras			
	Bonus	Bonds	Bonds	Commercial notes
Series	—	1st series	2nd series	unique
Type	—	Not Encouraged	Not Encouraged	—
Rate (% p.a.)	122.59% CDI	DI + 0.85%	DI + 1.00%	DI + 0.75%
Amount	4,219,050	1,988,895	1,019,900	2,000,000
Maturity	1/11/2035	4/15/2029	4/15/2031	6/15/2024

  

Operation	Chesf	Chesf <sup>1</sup>	Eletronorte	CGT Eletrosul
	Bonds	Bonds	Bonds	Debentures
Series	Unique	Unique	Unique	Unique
Type	Not encouraged	Not encouraged	Encouraged	Encouraged
Rate (% p.a.)	DI + 0.85%	IPCA + 6.77%	IPCA + 6.34%	IPCA + 6.34%
Amount	1,000,000.00	4900000	1000000	500,000.00
Maturity	4/15/2029	6/15/2031	4/15/2031	4/15/2031

<sup>1</sup> Swap operation carried out, so that the final cost of the issue will be equivalent to the DI rate+0.31% p.a.

In addition, Eletrobras finalized the contracting of a loan in the amount of R\$4,000,000 with Citibank NA, with a two-year term. In total, fundraising in the second quarter amounted to R\$16,400,000.

### Debt amortization

In April 2024, Eletrobras amortized the outstanding balances with the Credit Rights Investment Fund (FIDC) BR Eletro in the amount of R\$904,619 and the debentures (2nd Series) in the amount of R\$2,200,000. In this quarter, the Company amortized, using the funds obtained from the issuance of Bonds 2035, the amounts of R\$1,933,731 referring to the commercial notes 2024 and R\$2,263,503 referring to the financing obtained from Citibank.

## 19.2. Guarantees

The Company participates, as intervening guarantor, in several ventures of its controlled and non-controlled investees. The total exposure in guarantees is composed of guarantees provided to affiliates and jointly controlled ventures in the amount of R\$25,481,605 on September 30, 2024, presented in the table below:

Table 36 – Guarantees – Non-controlled companies

<b>UNCONTROLLED COMPANIES</b>			
<b>Guarantor</b>	<b>Enterprise/Project</b>	<b>Saldo Devedor Garantido em 09/30/2024</b>	<b>Warranty Expiration</b>
Eletrobras	UHE Belo Monte - Norte Energia	13,759,816	2042
Eletrobras	UHE Jirau	3,012,560	2034
Eletrobras	Angra III	3,144,310	2036
Eletrobras	Angra III	2,780,540	2038
Eletrobras	UHE Jirau - ESBR	838,506	2035
Eletrobras	UHE Sinop	551,124	2038
Eletrobras	Transnorte Energia	404,523	2041
Eletrobras	Transnorte Energia	373,441	2026
Eletrobras	Transnorte Energia	239,288	2026
Eletrobras	Amazonas Energia	160,390	2026
Eletronorte	UHE Sinop	74,886	2032
Chesf	UHE Sinop	74,886	2032
Eletrobras	Angra I	65,666	2027
Eletrobras	Caldas Novas Transmissão	1,669	2028
<b>Guarantees for non-controlled companies</b>		<b>25,481,605</b>	

The guarantees provided to the controlled investees are presented in a segregated manner as their balances are already recorded in financing and loans payable.

On September 30, 2024, the guaranteed amount for the subsidiaries of R\$19,484,833 is presented in the table below:

Table 37 - Guarantees – Subsidiaries

**CONTROLLED COMPANIES**

<b>Guarantor</b>	<b>Enterprise/Project</b>	<b>Saldo Devedor Garantido em 09/30/2024</b>	<b>Warranty Expiration</b>
Furnas	UHE Santo Antônio	5,545,790	2038
Eletrobras	Issuance of Debentures - Chesf	4,902,522	2031
Eletrobras	UHE Teles Pires	1,516,349	2036
Eletrobras	Issuance of Debentures - Chesf	1,046,415	2029
Eletrobras	Issuance of Debentures - Eletronorte	1,010,401	2031
Eletrobras	Support to the Working Capital Structure 4	699,541	2028
Eletrobras	Support to the Working Capital Structure 5	602,065	2028
Eletrobras	Issuance of Debentures - CGT Eletrosul	520,016	2031
Eletrobras	Cash strengthening	505,921	2025
Eletrobras	UHE Santo Antônio	408,040	2030
Eletrobras	Issue of debentures - Settlement of BNDES contracts	344,201	2028
Eletrobras	Belo Monte Transmissora de Energia	256,297	2029
Eletrobras	Issuance of Debentures - CGT Eletrosul	252,422	2028
Eletrobras	Issuance of Debentures - CGT Eletrosul	221,391	2025
Eletrobras	Livramento Wind Complex - Entorno II	213,084	2028
Eletrobras	Miscellaneous - AmGT	200,784	2028
Eletrobras	Support to the Working Capital Structure 3	145,115	2028
Eletrobras	Chesf Corporate Projects	142,738	2029
Eletrobras	Linha Verde Transmissora	124,114	2033
Eletrobras	Eólicas Casa Nova II e III	118,135	2031
Eletrobras	Transmissora Sul Brasileira de Energia	106,189	2028
Eletrobras	Corporate Transmission Projects	105,483	2031
Eletrobras	Corporate Transmission Projects	104,137	2034
Eletrobras	UHE Mauá	91,513	2028
Eletrobras	Delmiro Gouveia Transmission Company	87,122	2032
Eletrobras	Corporate Transmission Projects	64,914	2028
Eletrobras	Delmiro Gouveia Transmission Company	41,070	2031
Eletrobras	Corporate Transmission Projects	32,933	2036
Eletrobras	Chesf Corporate Projects	31,234	2029
Eletrobras	UHE Passo de São João	31,057	2026
Eletrobras	RS Energia	8,891	2027
Eletrobras	RS Energia	4,949	2027
<b>Controlled companies guarantees</b>		<b>19,484,833</b>	

In the period ended September 30, 2024, the Company held the amount of R\$148,146 (R\$153,945 on December 31, 2023) recorded in its non-current liabilities related to provisions for guarantees.

### 19.3. Obligations assumed - Covenants

The Company has restrictive clauses (covenants) in some of its loan, financing and debenture agreements. The main covenants relate to:

1. net debt to EBITDA;
2. debt service coverage ratio (DSCR);
3. corporate guarantees;
4. requirements for changing corporate control and
5. limitation on the significant sale of assets. It should be noted that there was no breach of covenants in the period ended on June 30, 2024.

## NOTA 20 - DIVIDENDS PAYABLE

Table 38 – Changes in shareholder remuneration

<b>PARENT COMPANY</b>		
	<b>2024</b>	<b>2023</b>
Opening balance on January 1	1,110,416	913,018
<b>Effect on cash flow:</b>		
Payment of dividends / JCP	(1,287,242)	(863,402)
<b>Non-cash effect:</b>		
Additional dividends proposed	216,114	—
Proposed additional dividends	(8,290)	(7,801)
<b>Final balance on September 30th</b>	<b>30,998</b>	<b>41,815</b>

In May 2024, in compliance with the decision of the 64th Annual General Meeting (AGO), the Company paid dividends to shareholders holding ordinary and preferred shares, in the amount of R\$1,287,242, for the fiscal year 2023.

## NOTA 21 - PROVISIONS FOR LITIGATION AND CONTINGENT LIABILITIES

The company and its subsidiaries are parties involved in several ongoing lawsuits in the judiciary, mainly in the civil sphere, substantially comprising Compulsory Energy Loans (ECE) and labor lawsuits, which are at various stages of judgment:

### 21.1. Provisions for litigation

The company and its subsidiaries constitute provisions in an amount sufficient to cover losses considered probable and for which a reliable estimate can be made in the following amounts:

Table 39 - Provisions for litigation

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current				
Civil - ECE	1,636,780	1,982,914	1,636,780	1,982,914
Civil - other matters	76,181	3,480	285,857	299,665
Labor	6,492	6,667	7,012	8,294
	<b>1,719,453</b>	<b>1,993,061</b>	<b>1,929,649</b>	<b>2,290,873</b>
Non-Current				
Civil - ECE	12,803,431	15,280,653	12,803,431	15,280,653
Civil - other matters	595,915	26,825	4,891,468	5,270,157
Labor	1,154,577	291,074	2,472,342	2,283,424
Tax	652,254	—	775,665	784,408
Regulatory	295,260	—	439,248	526,628
Environmental	74,771	—	170,190	105,549
	<b>15,576,208</b>	<b>15,598,552</b>	<b>21,552,344</b>	<b>24,250,819</b>
	<b>17,295,661</b>	<b>17,591,613</b>	<b>23,481,993</b>	<b>26,541,692</b>

Provisions had the following movement in the period ended September 30, 2024:

Table 40 – Changes in provisions for litigation

	PARENT COMPANY	CONSOLIDATED
Balance as of December 31, 2023	17,591,613	26,541,692
Incorporation of subsidiary	2,613,859	—
Reversals	(1,180,688)	(1,136,185)
Monetary correction	677,097	1,073,640
Transfer for judicial settlement	(1,777,687)	(1,777,687)
Payments	(628,533)	(1,219,466)
Balance as of September 30, 2024	<b>17,295,661</b>	<b>23,481,993</b>

As of September 30, 2024, the balance of the Company's provisions for litigation was R\$23,481,993 (R\$26,541,692 as of December 31, 2023).

### 21.2. Contingent liabilities

In addition, Eletrobras and its subsidiaries have lawsuits assessed as a possible loss in the following amounts:

Table 41 – Cases with possible loss

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil	6,776,239	8,015,341	29,330,784	29,537,849
Tax	12,532,637	—	15,807,202	11,176,242
Labor	1,722,304	982,275	2,144,544	2,297,320
Environmental	1,458,269	—	2,566,540	2,510,300
Regulatory	1,122,471	—	1,343,980	1,117,418
Others	96,894	—	447,341	384,737
	<b>23,708,814</b>	<b>8,997,616</b>	<b>51,640,391</b>	<b>47,023,866</b>

As of September 30, 2024, the Company had R\$15,807,202 (R\$11,176,242 as of December 31, 2023) in tax-related lawsuits with a possible risk of loss. This increase was mainly due to the reclassification of a lawsuit related to the IOF calculation basis, now considered a possible loss, in the amount of R\$1,452,271. In addition, there was a reclassification of tax lawsuits that underwent a change in the correction index, from IPCA to Selic, totaling R\$1,827,913.

## NOTA 22 - OBLIGATIONS UNDER LAW Nº 14.182/2021

Law No. 14,182/2021 determined the conditions for obtaining new of electricity generation concession grants, establishing the payment of obligations for: (i) payment to the CDE and (ii) implementation of programs to revitalize river basins and projects in the Legal Amazon.

Table 42 – Obligations of Law 14,182/2021 – parent company and consolidated

	PARENT COMPANY					
	Energy Development Account (EDA)		Revitalization of Watersheds		Total	
	2024	2023	2024	2023	2024	2023
Opening balance on	—	—	—	—	—	—
Non-cash effect:						
Incorporation of subsidiary	9,664,455	—	1,604,849	—	11,269,304	—
Inflation adjustment	67,801	—	11,212	—	79,013	—
Charges	178,795	—	22,317	—	201,112	—
Opening balance on September 30th	<b>9,911,051</b>	<b>—</b>	<b>1,638,378</b>	<b>—</b>	<b>11,549,429</b>	<b>—</b>
Current	543,226	—	246,433	—	789,659	—
Non-circulating	9,367,825	—	1,391,945	—	10,759,770	—

  

	CONSOLIDATED					
	Energy Development Account (EDA)		Revitalization of Watersheds		Total	
	2024	2023	2024	2023	2024	2023
Opening balance on January	32,811,606	29,755,493	6,707,800	6,903,961	39,519,406	36,659,454
Effect on cash flow:						
Amortization of Principal	(1,128,076)	(583,626)	(846,888)	(850,111)	(1,974,964)	(1,433,737)
Interest paid	(161,849)	(36,976)	(77,282)	(33,239)	(239,131)	(70,215)
Non-cash effect:						
Inflation adjustment	1,096,405	1,166,965	196,420	242,876	1,292,825	1,409,841
Charges	1,844,288	1,699,479	252,910	264,562	2,097,198	1,964,041
Opening balance on September 30th	<b>34,462,374</b>	<b>32,001,335</b>	<b>6,232,960</b>	<b>6,528,049</b>	<b>40,695,334</b>	<b>38,529,384</b>
Current	1,888,887	1,210,590	937,517	895,282	2,826,404	2,105,872
Non-circulating	32,573,487	30,790,745	5,295,443	5,632,767	37,868,930	36,423,512

The installments of the obligations with CDE and Revitalization of Hydrographic Basins have their maturities at present value, with annual rates of 7.60% and 5.67%, respectively, scheduled as follows:

Table 43 – Maturities at present value – parent company and consolidated

<b>PARENT COMPANY</b>			
	<b>Energy Development Account<sup>1</sup></b>	<b>Revitalization of Watersheds<sup>2</sup></b>	<b>Total</b>
2025	543,226	246,433	789,659
2026	672,884	233,209	906,093
2027	781,705	220,695	1,002,400
2028	726,499	208,852	935,351
After 2028	7,186,737	729,189	7,915,926
	<b>9,911,051</b>	<b>1,638,378</b>	<b>11,549,429</b>

<sup>1</sup> Maturity in 2047; and

<sup>2</sup> Maturity in 2032.

<b>CONSOLIDATED</b>			
	<b>Energy Development Account<sup>1</sup></b>	<b>Revitalization of Watersheds<sup>2</sup></b>	<b>Total</b>
2025	1,888,887	937,517	2,826,404
2026	3,477,268	1,296,255	4,773,523
2027	2,638,565	885,725	3,524,290
2028	2,452,224	858,692	3,310,916
After 2028	24,005,430	2,254,771	26,260,201
	<b>34,462,374</b>	<b>6,232,960</b>	<b>40,695,334</b>

<sup>1</sup> Maturity in 2047; and

<sup>2</sup> Maturity in 2032.

The payment flow (future values) of the obligations under Law 14,182/2021, determined by CNPE Resolution 015/2021, monetarily corrected by the IPCA, is disclosed in note 29.3.

## **NOTA 23 - SHAREHOLDERS EQUITY**

Eletrobras' capital stock, as of September 30, 2024, is R\$70,099,826 (R\$70,099,826 as of December 31, 2023) and its shares have no par value.

The capital stock is distributed among the main shareholders and types of shares as follows:

Table 44 – Share capital

<b>CONTROLADORA</b>											
<b>09/30/2024</b>											
<b>SHAREHOLDER</b>	<b>ORDINARY</b>		<b>PREFERENTIAL</b>						<b>TOTAL CAPITAL</b>		
	<b>Quantity</b>	<b>%</b>	<b>Series A</b>	<b>%</b>	<b>Series B</b>	<b>%</b>	<b>Golden Share</b>	<b>%</b>	<b>Quantity</b>	<b>%</b>	
Unity	667,888,884	32.95	—	—	493	—	1	100.00	667,889,378	28.95	
GIC Private	125,703,787	6.20	—	—	6,266,035	2.24	—	—	131,969,822	5.72	
BNDES	74,545,264	3.68	—	—	18,262,671	6.52	—	—	92,807,935	4.02	
BNDESPAR	71,956,435	3.55	—	—	18,691,102	6.68	—	—	90,647,537	3.93	
BlackRock	55,502,277	2.74	—	—	11,011,273	3.93	—	—	66,513,550	2.88	
American Depositary Receipts – ADR's	48,646,314	2.40	—	—	5,059,399	1.81	—	—	53,705,713	2.33	
Radar Gestora de Recursos	5,830,732	0.29	—	—	30,743,076	10.98	—	—	36,573,808	1.59	
Others	976,937,805	48.19	146,920	100.00	189,907,344	67.84	—	—	1,166,992,069	50.58	
	<b>2,027,011,498</b>	<b>100.00</b>	<b>146,920</b>	<b>100.00</b>	<b>279,941,393</b>	<b>100.00</b>	<b>1</b>	<b>100.00</b>	<b>2,307,099,812</b>	<b>100.00</b>	

Preferred shares do not have voting rights and are not convertible into ordinary shares. However, they enjoy priority in the reimbursement of capital and in the distribution of dividends at the annual rate of 8% for class "A" shares (subscribed up to June 23, 1969) and 6% for class "B" shares (subscribed after June 24, 1969), calculated on the capital corresponding to each class of shares.

### **23.1. Treasury shares**

In July 2024, the Company approved the new share buyback program that provides for the acquisition of up to 197,717,216 common shares and up to 26,873,194 preferred B shares, with a term of 18 months.

The Company may use these shares for subsequent cancellation, sale, maintenance in treasury, compliance with remuneration plans or settlement of obligations arising from legal demands related to compulsory loans or constitutionality of the tax, without reducing the capital stock, to increase the value to shareholders through the efficient application of available cash resources, optimizing the allocation of its capital.

Below is a table showing all treasury shares:

Table 45 – Treasury shares

<b>PARENT COMPANY</b>					
		<b>09/30/2024</b>		<b>12/31/2023</b>	
	<b>Classe</b>	<b>Quantity</b>	<b>Amount</b>	<b>Quantity</b>	<b>Amount</b>
Repurchase of shares	ON	48,549,900	1,760,833	46,770,200	1,692,434
Restricted shares	ON	(624,597)	(19,743)	(438,552)	(13,595)
Shares issued	ON	3,451,692	168,168	3,451,692	168,168
Dissident shareholders	PNA	4,361	212	4,361	212
Repurchase of shares	GNP	7,032,800	274,784	7,032,800	274,784
Compulsory Loan Agreement	GNP	(195,000)	(7,747)	(195,000)	(7,747)
		<b>2,176,507</b>		<b>2,114,256</b>	

## NOTA 24 - RESULT PER SHARE

(a) Basic

The basic result per share is calculated by dividing the profit attributable to Eletrobras shareholders by the weighted average number of shares issued, excluding those purchased by the Company and held as treasury shares. Preferred shares have the right (per share) to a higher distribution of dividends and/or interest on equity (JCP) of at least 10% in relation to common shares.

Table 46 – Basic earnings per share – Current quarter

<b>PARENT COMPANY</b>				
<b>07/01/2024 a 09/30/2024</b>				
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	<b>Total</b>
Profit for the period	6,251,396	497	950,025	7,201,919
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	
Weighted average of the number of shares	1,976,799	143	273,104	
% of shares in relation to total	87.86	0.01	12.14	
Basic earnings per share (R\$)	<b>3.16</b>	<b>3.48</b>	<b>3.48</b>	

Table 47 – Basic earnings per share – Quarterly comparative period

<b>PARENT COMPANY</b>				
<b>07/01/2023 a 09/30/2023</b>				
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	<b>Total</b>
Profit for the period	1,288,045	102	195,751	1,483,898
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	
Weighted average of the number of shares	2,011,559	144	276,460	
% of shares in relation to total	87.86	0.01	12.14	
Basic earnings per share (R\$)	<b>0.64</b>	<b>0.71</b>	<b>0.71</b>	

Table 48 – Basic earnings per share – Current period accumulated

<b>PARENT COMPANY</b>				
				<b>09/30/2024</b>
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	<b>Total</b>
Profit for the period	8,046,766	640	1,222,868	9,270,274
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	
Weighted average of the number of shares	1,976,799	143	273,104	
% of shares in relation to total	87.86	0.01	12.14	
Basic earnings per share (R\$)	<b>4.07</b>	<b>4.48</b>	<b>4.48</b>	

Table 49 – Basic earnings per share – Accumulated comparative period

<b>PARENT COMPANY</b>				
				<b>09/30/2023</b>
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	<b>Total</b>
Profit attributable to each class of shares	3,463,166	274	526,316	3,989,756
Loss attributable to each class of shares - discontinued operation	(288,193)	(23)	(43,798)	(332,014)
Profit for the period	3,174,973	251	482,518	3,657,742
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Preferential B</b>	
Weighted average of the number of shares	2,001,023	144	276,460	
% of shares in relation to total	87.86	0.01	12.14	
Basic earnings per share	1.73	1.90	1.90	
Basic earnings per share from discontinued operations (R\$)	(0.14)	(0.16)	(0.16)	
Basic earnings per share (R\$)	<b>1.59</b>	<b>1.74</b>	<b>1.74</b>	

(b) Diluted

On September 30, 2024, based on the liability balance related to the compulsory loan, dilution was simulated with an increase of 110,876 preferred shares B in earnings per share, as shown below:

Table 50- Diluted earnings per share - Current quarter

<b>PARENT COMPANY</b>					
					<b>07/01/2024 a 09/30/2024</b>
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	<b>Total</b>
Profit for the period	6,176,627	491	86,138	938,663	7,201,919
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	
Weighted average of the number of shares in thousands	1,976,799	143	25,062	273,104	
% of shares in relation to total	86.89	0.01	1.10	12.00	
Diluted earnings per share (R\$)	<b>3.12</b>	<b>3.43</b>	<b>3.43</b>	<b>3.43</b>	



Table 51 - Diluted earnings per share - Quarter comparative period

<b>PARENT COMPANY</b>					
<b>07/01/2024 a 09/30/2024</b>					
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	<b>Total</b>
Profit for the period	1,271,157	100	19,456	193,185	1,483,898
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	
Weighted average of the number of shares in thousands	2,001,023	144	27,843	276,460	
% of shares in relation to total	86.79	0.01	1.21	11.99	
Diluted earnings per share (R\$)	<b>0.64</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	

Table 52 - Diluted earnings per share - Current period accumulated

<b>PARENT COMPANY</b>					
<b>09/30/2024</b>					
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	<b>Total</b>
Profit for the period	7,950,523	633	110,876	1,208,242	9,270,274
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	
Weighted average of the number of shares in thousands	1,976,799	143	25,062	273,104	
% of shares in relation to total	86.89	0.01	1.10	12.00	
Diluted earnings per share (R\$)	<b>4.02</b>	<b>4.43</b>	<b>4.43</b>	<b>4.43</b>	

Table 53 - Diluted earnings per share - Accumulated comparative period

<b>PARENT COMPANY</b>					
<b>09/30/2023</b>					
<b>Numerator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	<b>Total</b>
Profit attributable to each class of shares - continuing operation	3,417,758	271	52,312	519,415	3,989,756
Loss attributable to each class of shares - discontinued operation	(284,414)	(23)	(4,353)	(43,224)	(332,014)
Profit for the period	<b>3,133,344</b>	<b>248</b>	<b>47,959</b>	<b>476,191</b>	<b>3,657,742</b>
<b>Denominator</b>	<b>Ordinary</b>	<b>Preferential A</b>	<b>Converted B Preferreds</b>	<b>Preferential B</b>	
Weighted average of the number of shares in thousands	2,001,023	144	27,843	276,460	
% of shares in relation to total	86.79	0.01	1.21	11.99	
Diluted earnings per share	1.71	1.88	1.88	1.88	
Diluted earnings per share from discontinued operations (R\$)	(0.14)	(0.16)	(0.16)	(0.16)	
Diluted earnings per share (R\$)	<b>1.57</b>	<b>1.72</b>	<b>1.72</b>	<b>1.72</b>	

## NOTA 25 - NET OPERATING INCOME

Table 54 - Net operating revenue

	PARENT COMPANY				CONSOLIDATED			
	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023
<b>Generation</b>								
Power supply for distribution companies	961,213	—	961,213	—	6,223,918	4,213,764	13,631,687	12,170,662
Power supply for end consumers	146,261	—	146,261	—	694,906	899,552	2,247,830	2,919,471
CCEE	63,521	3	63,521	3	695,232	342,653	1,910,559	1,293,166
Operation and maintenance revenue	250,219	—	250,219	—	733,890	1,004,019	2,319,252	3,011,879
	<b>1,421,214</b>	<b>3</b>	<b>1,421,214</b>	<b>3</b>	<b>8,347,946</b>	<b>6,459,988</b>	<b>20,109,328</b>	<b>19,395,178</b>
<b>Transmission</b>								
Operation and maintenance revenue	668,007	—	668,007	—	1,906,096	1,939,130	5,862,771	5,611,816
Construction revenue	361,922	—	361,922	—	1,044,310	805,097	2,350,714	1,688,460
Contractual revenue	631,573	—	631,573	—	1,616,011	1,280,433	5,306,457	5,573,618
	<b>1,661,502</b>	<b>—</b>	<b>1,661,502</b>	<b>—</b>	<b>4,566,417</b>	<b>4,024,660</b>	<b>13,519,942</b>	<b>12,873,894</b>
<b>Other recipes</b>								
	20,530	30,335	50,383	95,697	46,072	114,356	182,057	347,822
	<b>3,103,246</b>	<b>30,338</b>	<b>3,133,099</b>	<b>95,700</b>	<b>12,960,435</b>	<b>10,599,004</b>	<b>33,811,327</b>	<b>32,616,894</b>
<b>(-) Deductions from Operating Revenue</b>								
(-) ICMS	(21,900)	—	(21,900)	—	(232,693)	(260,577)	(701,758)	(782,970)
(-) PIS and COFINS	(302,433)	(312)	(302,733)	(1,703)	(1,098,360)	(1,028,436)	(3,073,862)	(2,843,261)
(-) Sectoral charges	(161,282)	—	(161,282)	—	(585,730)	(527,743)	(1,876,645)	(1,748,142)
(-) Other Deductions (including ISS)	—	—	—	—	(725)	(818)	(2,582)	(5,728)
	<b>(485,615)</b>	<b>(312)</b>	<b>(485,915)</b>	<b>(1,703)</b>	<b>(1,917,508)</b>	<b>(1,817,574)</b>	<b>(5,654,847)</b>	<b>(5,380,101)</b>
<b>Net operating income</b>	<b>2,617,631</b>	<b>30,026</b>	<b>2,647,184</b>	<b>93,997</b>	<b>11,042,927</b>	<b>8,781,430</b>	<b>28,156,480</b>	<b>27,236,793</b>

In the months of July and August 2024, the amount of R\$ 1,327,396 was recorded under the energy supply heading, referring to the revenue from the 12th and 13th Existing Energy Auctions (LEE), due to the extension of the Tucuruí HPP concession for 50 days, with the entirety of its physical guarantee allocated to the regulated contracting environment – ACR.

In the third quarter, the Company recognized revenue in the amount of R\$606,370, related to the consideration of the energy supply contract invoiced by Eletronorte throughout the current fiscal year. In accordance with Provisional Measure No. 1,232/2024, Eletronorte entered into, on a sub-judice basis, with the Electric Energy Commercialization Chamber (CCEE), Reserve Energy Contracts (CER) backed by the Aparecida, Jaraqui, Tambaqui, Cristiano Rocha, Manauara and Ponta Negra TPPs, in addition to the Termination Terms of the Electric Energy Purchase and Sale Contracts (CCVEE) backed by said plants. After reassessing the risk of default on these receivables, the Company resumed recording revenue from the energy supply contract of the thermoelectric projects, in accordance with the requirements of CPC 47 – Revenue from Contracts with Customers (for more information, note 32.3).

## NOTA 26 - OPERATING COSTS AND EXPENSES

Table 55 – Operating costs and expenses – parent company – quarterly

<b>PARENT COMPANY</b>						
<b>07/01/2024 a 09/30/2024</b>			<b>07/01/2023 a 09/30/2023</b>			
	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>
Personnel	(120,892)	(228,065)	(348,957)	—	(115,950)	(115,950)
Material	(7,286)	(5,729)	(13,015)	—	(759)	(759)
Services	(73,514)	(167,785)	(241,299)	—	(127,968)	(127,968)
Energy purchased for resale	(724,214)	—	(724,214)	(24)	—	(24)
Charges on the use of the electricity grid	(242,655)	—	(242,655)	—	—	—
Fuel for the production of electricity	(83,829)	—	(83,829)	—	—	—
Construction	(338,486)	—	(338,486)	—	—	—
Depreciation and amortization	(153,802)	(10,897)	(164,699)	—	(26,042)	(26,042)
Donations and contributions	—	(12,170)	(12,170)	—	(3,356)	(3,356)
Estimated losses/Operating provisions (26.1)	—	289,531	289,531	—	(118,967)	(118,967)
Others	(17,225)	(309,916)	(327,141)	—	(817,506)	(817,506)
	<b>(1,761,903)</b>	<b>(445,031)</b>	<b>(2,206,934)</b>	<b>(24)</b>	<b>(1,210,548)</b>	<b>(1,210,572)</b>

Table 56 – Operating costs and expenses – parent company – accumulated

<b>PARENT COMPANY</b>						
<b>09/30/2024</b>			<b>09/30/2023</b>			
	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>
Personnel	(120,892)	(437,778)	(558,670)	—	(345,929)	(345,929)
Voluntary dismissal plan 2023	—	—	—	—	(44,094)	(44,094)
Material	(7,286)	(9,903)	(17,189)	—	(1,598)	(1,598)
Services	(73,514)	(421,016)	(494,530)	—	(353,378)	(353,378)
Energy purchased for resale	(724,271)	—	(724,271)	(73)	—	(73)
Charges on the use of the electricity grid	(242,655)	—	(242,655)	—	—	—
Fuel for the production of electricity	(83,829)	—	(83,829)	—	—	—
Construction	(338,486)	—	(338,486)	—	—	—
Depreciation and amortization	(153,802)	(19,255)	(173,057)	—	(32,766)	(32,766)
Donations and contributions	—	(20,010)	(20,010)	—	(6,637)	(6,637)
Estimated losses/Operating provisions (26.1)	—	621,555	621,555	—	1,269,184	1,269,184
Others	(17,225)	(388,831)	(406,056)	—	(917,773)	(917,773)
	<b>(1,761,960)</b>	<b>(675,238)</b>	<b>(2,437,198)</b>	<b>(73)</b>	<b>(432,991)</b>	<b>(433,064)</b>

Table 57 - Operating costs and expenses – consolidated – quarterly

<b>CONSOLIDATED</b>						
<b>07/01/2024 a 09/30/2024</b>			<b>07/01/2023 a 09/30/2023</b>			
	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>
Personnel	(405,994)	(496,255)	(902,249)	(468,204)	(487,866)	(956,070)
Voluntary dismissal plan 2023	—	(1,512)	(1,512)	—	—	—
Material	(46,593)	(17,772)	(64,365)	(47,443)	(3,237)	(50,680)
Services	(275,009)	(293,515)	(568,524)	(294,741)	(305,815)	(600,556)
Energy purchased for resale	(1,452,208)	—	(1,452,208)	(807,438)	—	(807,438)
Charges on the use of the electricity grid	(1,015,988)	—	(1,015,988)	(876,260)	—	(876,260)
Fuel for the production of electricity	(491,069)	—	(491,069)	(510,415)	—	(510,415)
Construction	(1,054,656)	—	(1,054,656)	(865,601)	—	(865,601)
Depreciation and amortization	(916,800)	(73,218)	(990,018)	(847,357)	(77,308)	(924,665)
Donations and contributions	—	(14,320)	(14,320)	—	20,673	20,673
Estimated losses/Operating provisions (26.1)	—	228,760	228,760	—	173,018	173,018
Others	(132,913)	(320,896)	(453,809)	1,129	(939,251)	(938,122)
	<b>(5,791,230)</b>	<b>(988,728)</b>	<b>(6,779,958)</b>	<b>(4,716,330)</b>	<b>(1,619,786)</b>	<b>(6,336,116)</b>

Table 58 - Operating costs and expenses – consolidated - accumulated

<b>CONSOLIDATED</b>						
	<b>09/30/2024</b>			<b>09/30/2023</b>		
	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>	<b>Costs</b>	<b>Expenses</b>	<b>Total</b>
Personnel	(1,339,138)	(1,431,377)	(2,770,515)	(1,577,783)	(1,429,717)	(3,007,500)
Voluntary dismissal plan 2023	—	(45,137)	(45,137)	—	(512,844)	(512,844)
Material	(107,575)	(39,855)	(147,430)	(131,184)	(20,438)	(151,622)
Services	(659,559)	(804,931)	(1,464,490)	(839,234)	(866,473)	(1,705,707)
Energy purchased for resale	(2,986,397)	—	(2,986,397)	(2,086,563)	—	(2,086,563)
Charges on the use of the electricity grid	(2,986,393)	—	(2,986,393)	(2,498,075)	—	(2,498,075)
Fuel for the production of electricity	(1,460,855)	—	(1,460,855)	(1,440,561)	—	(1,440,561)
Construction	(2,482,964)	—	(2,482,964)	(1,919,759)	—	(1,919,759)
Depreciation and amortization	(2,754,941)	(199,889)	(2,954,830)	(2,543,437)	(178,816)	(2,722,253)
Donations and contributions	—	(74,362)	(74,362)	—	(78,293)	(78,293)
Estimated losses/Operating provisions (26.1)	—	33,975	33,975	—	1,116,224	1,116,224
Others	(175,390)	(583,190)	(758,580)	(105,857)	(1,195,258)	(1,301,115)
	<b>(14,953,212)</b>	<b>(3,144,766)</b>	<b>(18,097,978)</b>	<b>(13,142,453)</b>	<b>(3,165,615)</b>	<b>(16,308,068)</b>

## 26.1. Estimated losses / Operating provisions

Table 59 – Operating provisions – parent company

<b>PARENT COMPANY</b>				
	<b>07/01/2024 to 09/30/2024</b>	<b>07/01/2023 to 09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
Litigation reversals	369,524	413,963	1,065,186	1,921,773
Onerous contracts	14,754	—	14,754	—
Estimated losses on investments	21,365	(98,721)	21,365	(98,721)
Measurement at fair value of the asset held for sale	(30,483)	—	(156,305)	—
Restitution to the RGR Fund	—	(489,220)	—	(489,220)
Implementation of Shares - Compulsory Loan	3,474	57,002	(46,760)	16,597
Actuarial Costs/Expenses	(26,884)	—	(70,287)	—
ECL - Consumers and resellers	(44,899)	—	(44,899)	—
ECL - Other credits	(3,966)	753	(121,304)	27,457
ECL - Financing and loans	(5,932)	—	(10,202)	(12,893)
Others	(7,422)	(2,744)	(29,993)	(95,809)
	<b>289,531</b>	<b>(118,967)</b>	<b>621,555</b>	<b>1,269,184</b>

Table 60 – Operating provisions – consolidated

<b>CONSOLIDATED</b>				
	<b>07/01/2024 to 09/30/2024</b>	<b>07/01/2023 to 09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
Litigation reversals	418,391	515,438	646,212	1,626,296
Onerous contracts	52,460	—	135,886	—
GAG Improvement Provision	28,365	28,085	92,648	99,916
Estimated provision for investments	21,365	186,543	21,365	186,543
Measurement at fair value of the asset held for sale	(30,483)	92,105	10,695	92,105
Restitution to the RGR Fund	—	(489,220)	—	(489,220)
Implementation of Shares - Compulsory Loan	3,474	57,002	(46,760)	16,597
Actuarial Costs/Expenses	(127,955)	(97,436)	(383,865)	(292,307)
ECL - Consumers and resellers	(59,464)	(93,887)	(234,561)	(83,349)
ECL - Other credits	(9,751)	9,468	(124,967)	18,311
ECL - Financing and loans	(5,932)	—	(10,202)	(12,893)
Others	(61,710)	(35,080)	(72,476)	(45,775)
	<b>228,760</b>	<b>173,018</b>	<b>33,975</b>	<b>1,116,224</b>

## NOTA 27 - INFORMATION BY BUSINESS SEGMENT

The Company's business segments disclosed separately are:

- Generation, whose activities consist of generating of electric energy and the sale energy to distribution companies, free consumers and commercialization;
- Transmission, whose activities consist of the transmission of electric energy; and
- Administration, whose activities mainly represent the Company's cash management, the management of compulsory loans and the management of SPE businesses, whose monitoring and management are carried out differently from corporate investments.

In this quarter, after the incorporation of its subsidiary Furnas, Eletrobras began to adopt the generation and transmission segments in the allocation of its results, as it became a public of electricity service concessionaire.

The consolidated information by business segment, corresponding to September 30, 2024 and 2023, is as follows:

Table 61 – Information by segment – Current quarter

	<b>CONSOLIDATED</b>				
	<b>07/01/2024 a 09/30/2024</b>				
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Eliminations</b>	<b>Total</b>
Net operating revenue	99	7,227,495	4,032,551	(217,218)	11,042,927
Intersegments	—	85,766	131,452	(217,218)	—
Third parties	99	7,141,729	3,901,099	—	11,042,927
Costs	—	(4,498,798)	(1,471,411)	178,979	(5,791,230)
Depreciation and amortization	—	(918,413)	1,613	—	(916,800)
Other costs	—	(3,580,385)	(1,473,024)	178,979	(4,874,430)
Operating expenses	(2,074)	(359,324)	(665,569)	38,239	(988,728)
Depreciation and amortization	(2)	(57,408)	(15,808)	—	(73,218)
Other expenses	(2,072)	(301,916)	(649,761)	38,239	(915,510)
Regulatory Remeasurements - Transmission Contracts	—	—	6,129,771	—	6,129,771
Income before financial result	(1,975)	2,369,373	8,025,342	—	10,392,740
Financial result					(2,788,321)
Income from equity interest					748,503
Other income and expenses					28,218
Current and deferred income tax and social contribution					(1,185,863)
Net income for the period					<b>7,195,277</b>

Table 62 – Information by segment – Quarter comparative period

	<b>CONSOLIDATED</b>				
	<b>07/01/2023 a 09/30/2023</b>				
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Eliminations</b>	<b>Total</b>
Net operating revenue	30,165	5,517,046	3,375,100	(140,881)	8,781,430
Intersegments	—	67,094	73,787	(140,881)	—
Third parties	30,165	5,449,952	3,301,313	—	8,781,430
Costs	(24)	(3,571,881)	(1,302,652)	158,227	(4,716,330)
Depreciation and Amortization	—	(841,690)	(5,667)	—	(847,357)
Other costs	(24)	(2,730,191)	(1,296,985)	158,227	(3,868,973)
Operating expenses	(1,218,665)	(74,952)	(308,823)	(17,346)	(1,619,786)
Depreciation and Amortization	(26,043)	(26,757)	(24,508)	—	(77,308)
Other expenses	(1,192,622)	(48,195)	(284,315)	(17,346)	(1,542,478)
Regulatory Remeasurements - Transmission Contracts	—	—	(12,144)	—	(12,144)
Income before financial result	(1,188,524)	1,870,213	1,751,481	—	2,433,170
Financial result					(3,119,159)
Income from equity interest					658,826
Other income and expenses					798,397
Current and deferred income tax and social contribution					705,353
Net income for the period					<b>1,476,587</b>

Table 63 - Information by segment – Accumulated current period

**CONSOLIDATED**

	<b>09/30/2024</b>				
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Eliminations</b>	<b>Total</b>
Net operating revenue	29,852	16,864,463	11,667,712	(405,547)	28,156,480
Intersegments	—	88,285	317,262	(405,547)	—
Third parties	29,852	16,776,178	11,350,450	—	28,156,480
Costs	(57)	(11,598,150)	(3,721,126)	366,121	(14,953,212)
Depreciation and amortization	—	(2,754,364)	(577)	—	(2,754,941)
Other costs	(57)	(8,843,786)	(3,720,549)	366,121	(12,198,271)
Operating expenses	(235,301)	(911,632)	(2,037,259)	39,426	(3,144,766)
Depreciation and amortization	(8,360)	(147,410)	(44,119)	—	(199,889)
Other expenses	(226,941)	(764,222)	(1,993,140)	39,426	(2,944,877)
Regulatory Remeasurements - Transmission Contracts	—	—	6,129,771	—	6,129,771
Income before financial result	(205,506)	4,354,681	12,039,098	—	16,188,273
Financial result					(8,697,910)
Income from equity interest					2,024,711
Other income and expenses					41,397
Current and deferred income tax and social contribution					(287,984)
Net income for the period					<b>9,268,487</b>

Table 64 - Information by segment – Accumulated comparative period

**CONSOLIDATED**

	<b>09/30/2023</b>				
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Eliminations</b>	<b>Total</b>
Net operating income	94,817	16,460,106	11,130,902	(449,032)	27,236,793
Intersegments	—	194,978	254,054	(449,032)	—
Third parties	94,817	16,265,128	10,876,848	—	27,236,793
Costs	(73)	(10,184,456)	(3,399,464)	441,540	(13,142,453)
Depreciation and Amortization	—	(2,528,624)	(14,813)	—	(2,543,437)
Other costs	(73)	(7,655,832)	(3,384,651)	441,540	(10,599,016)
Operating expenses	(437,200)	(958,015)	(1,777,892)	7,492	(3,165,615)
Depreciation and Amortization	(32,772)	(81,643)	(64,401)	—	(178,816)
Other expenses	(404,428)	(876,372)	(1,713,491)	7,492	(2,986,799)
Regulatory Remeasurements - Transmission Contracts	—	—	(12,144)	—	(12,144)
Income before financial result	(342,456)	5,317,635	5,941,402	—	10,916,581
Financial result					(9,475,192)
Income from equity interest					1,798,391
Other income and expenses					859,931
Current and deferred income tax and social contribution					(266,243)
Net income from continuing transactions					3,833,468
Net loss from discontinued transactions					(332,014)
Net income for the period					<b>3,501,454</b>

The elimination column shows the adjustments that occurred between the Company's segments, reconciling the balances disclosed by each segment. There are no reconciliations arising from differences in accounting practices.

## 27.1. Net operating income, after eliminations, by segment

Table 65 - Net operating revenue, after eliminations, by quarterly segment

	<b>CONSOLIDATED</b>							
	<b>07/01/2024 a 09/30/2024</b>				<b>07/01/2023 a 09/30/2023</b>			
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Total</b>	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Total</b>
Power supply for distribution companies	—	6,223,918	—	6,223,918	—	4,213,764	—	4,213,764
Power supply for end consumers	—	694,906	—	694,906	—	899,552	—	899,552
CCEE	—	695,232	—	695,232	3	342,650	—	342,653
O&M Revenue	—	733,890	1,906,096	2,639,986	—	1,004,019	1,939,130	2,943,149
Construction revenue	—	—	1,044,310	1,044,310	—	—	805,097	805,097
Contractual revenue	—	—	1,616,011	1,616,011	—	—	1,280,433	1,280,433
Other operating income	110	17,916	28,046	46,072	30,474	10,899	72,983	114,356
Operating Income Deductions	(11)	(1,205,104)	(712,394)	(1,917,508)	(312)	(1,020,932)	(796,330)	(1,817,574)
(-) PIS and COFINS	(11)	(678,647)	(419,702)	(1,098,360)	(312)	(547,145)	(480,979)	(1,028,436)
(-) Sectoral charges	—	(294,345)	(291,386)	(585,730)	—	(213,862)	(313,881)	(527,743)
(-) ICMS	—	(231,939)	(754)	(232,693)	—	(259,815)	(762)	(260,577)
(-) Other deductions (including ISS)	—	(173)	(552)	(725)	—	(110)	(708)	(818)
	<b>99</b>	<b>7,160,758</b>	<b>3,882,069</b>	<b>11,042,927</b>	<b>30,165</b>	<b>5,449,952</b>	<b>3,301,313</b>	<b>8,781,430</b>

Table 66 - Net operating revenue, after eliminations, by cumulative segment

	<b>CONSOLIDATED</b>							
	<b>09/30/2024</b>				<b>12/31/2023</b>			
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Total</b>	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Total</b>
Power supply for distribution companies	—	13,631,687	—	13,631,687	—	12,170,662	—	12,170,662
Power supply for end consumers	—	2,247,830	—	2,247,830	—	2,919,471	—	2,919,471
CCEE	—	1,910,559	—	1,910,559	3	1,293,163	—	1,293,166
O&M Revenue	—	2,319,252	5,862,771	8,182,023	—	3,011,879	5,611,816	8,623,695
Construction revenue	—	—	2,350,714	2,350,714	—	—	1,688,460	1,688,460
Contractual revenue	—	—	5,306,457	5,306,457	—	—	5,573,618	5,573,618
Other operating income	30,183	31,882	119,992	182,057	96,517	80,866	170,439	347,822
Operating Income Deductions	(331)	(3,365,032)	(2,289,485)	(5,654,847)	(1,703)	(3,210,913)	(2,167,485)	(5,380,101)
(-) PIS and COFINS	(331)	(1,706,713)	(1,366,818)	(3,073,862)	(1,703)	(1,602,993)	(1,238,565)	(2,843,261)
(-) Sectoral charges	—	(958,431)	(918,215)	(1,876,646)	—	(825,244)	(922,898)	(1,748,142)
(-) ICMS	—	(699,505)	(2,253)	(701,758)	—	(780,764)	(2,206)	(782,970)
(-) Other deductions (including ISS)	—	(383)	(2,199)	(2,582)	—	(1,912)	(3,816)	(5,728)
	<b>29,852</b>	<b>16,776,178</b>	<b>11,350,449</b>	<b>28,156,480</b>	<b>94,817</b>	<b>16,265,128</b>	<b>10,876,848</b>	<b>27,236,793</b>

## 29.2. Non-current assets by segment

Table 67 - Non-current assets by segment

	<b>CONSOLIDATED</b>							
	<b>09/30/2024</b>				<b>12/31/2023</b>			
	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Total</b>	<b>Administration</b>	<b>Generation</b>	<b>Transmission</b>	<b>Total</b>
Intangible Asset	557,732	77,712,406	287,463	78,557,601	635,911	79,001,867	228,463	79,866,241
Contractual Asset	—	—	55,917,085	55,917,085	—	—	50,052,912	50,052,912
Fixed assets	1,806,113	34,409,152	—	36,215,265	1,899,516	33,905,905	—	35,805,421
	<b>2,363,845</b>	<b>112,121,558</b>	<b>56,204,548</b>	<b>170,689,951</b>	<b>2,535,427</b>	<b>112,907,772</b>	<b>50,281,375</b>	<b>165,724,574</b>

**NOTA 28 - FINANCIAL RESULT**

Table 68 – Financial result

	PARENT COMPANY				CONSOLIDATED			
	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023
Financial revenue								
Interest income, fines, commissions and fees	235,450	268,398	726,656	623,391	45,173	15,963	116,872	168,667
Revenue from financial investments	493,385	249,403	872,896	600,328	834,889	799,945	1,955,055	2,107,572
Additional of moratorium on electricity	850	1,137	850	1,137	17,996	27,467	96,498	114,651
Other financial income	(39,021)	95,625	117,498	327,975	(23,933)	110,768	177,927	367,864
(-) Taxes on financial income	(49,180)	(367,726)	(116,611)	(438,938)	(59,067)	(396,245)	(165,097)	(519,695)
	<b>641,484</b>	<b>246,837</b>	<b>1,601,289</b>	<b>1,113,893</b>	<b>815,058</b>	<b>557,898</b>	<b>2,181,255</b>	<b>2,239,059</b>
Financial expenses								
Debt burdens	(937,161)	(774,286)	(2,423,204)	(1,929,835)	(1,436,833)	(1,653,311)	(4,561,343)	(5,194,825)
Charges from obligations with CDE	(178,795)	—	(178,795)	—	(621,699)	(578,969)	(1,844,288)	(1,699,479)
River Basin Revitalization Charges	(22,317)	—	(22,317)	—	(84,902)	(89,143)	(252,910)	(264,562)
Other financial expenses	(435,990)	(31,697)	(693,039)	(269,954)	(439,928)	(195,340)	(892,893)	(613,859)
	<b>(1,574,263)</b>	<b>(805,983)</b>	<b>(3,317,355)</b>	<b>(2,199,789)</b>	<b>(2,583,362)</b>	<b>(2,516,763)</b>	<b>(7,551,434)</b>	<b>(7,772,725)</b>
Financial results, net								
Monetary adjustments - CDE	(67,801)	—	(67,801)	—	(235,755)	(86,256)	(1,096,405)	(1,166,965)
Monetary adjustments - river basins	(11,212)	—	(11,212)	—	(42,655)	(17,591)	(196,420)	(242,876)
Monetary adjustments <sup>1</sup>	55,688	(680,820)	(458,765)	(1,313,260)	375	(718,195)	(536,390)	(1,483,117)
Exchange rate variations	32,540	18,568	61,018	134,002	24,739	4,008	27,116	194,589
Variation of net fair value of the protected debt (hedged) of the derivative	(573,809)	(253,905)	(1,008,138)	(720,901)	(729,157)	(260,412)	(1,292,131)	(727,408)
Variation of derivative financial instrument not linked to debt protection	—	—	—	—	(37,564)	(81,848)	(233,501)	(515,749)
	<b>(564,394)</b>	<b>(916,157)</b>	<b>(1,484,898)</b>	<b>(1,900,159)</b>	<b>(1,020,017)</b>	<b>(1,160,294)</b>	<b>(3,327,731)</b>	<b>(3,941,526)</b>
	<b>(1,497,373)</b>	<b>(1,475,303)</b>	<b>(3,200,964)</b>	<b>(2,986,055)</b>	<b>(2,788,321)</b>	<b>(3,119,159)</b>	<b>(8,697,910)</b>	<b>(9,475,192)</b>

<sup>1</sup> Substantially represent monetary adjustments of obligations with loans, financing and debentures.



## NOTA 29 - FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

### 29.1. Capital risk management

The Company monitors capital based on the financial leverage ratio. This index corresponds to net debt divided by total capital. Financial leverage, in turn, corresponds to the total of short- and long-term loans, financing and debentures, see note 19, minus the amount of cash and cash equivalents and marketable securities (excluding restricted cash), see notes 5 and 7. Total capital is determined by adding net equity, as shown in the consolidated balance sheet, to net debt.

Table 68 – Risk management

<b>CONSOLIDADO</b>		
	<b>09/30/2024</b>	<b>12/31/2023</b>
Total loans, financing and debentures	69,868,671	60,780,290
(+/-) Derivative financial instruments - debt protection	(150,276)	657,514
(-) Marketable securities	(7,125,950)	(6,352,895)
(-) Cash and cash equivalents	(21,678,616)	(13,046,371)
Net debt	<u>40,913,829</u>	<u>42,038,538</u>
(+) Total Shareholders' Equity	121,386,953	112,464,644
Total Capital	<u><b>162,300,782</b></u>	<u><b>154,503,182</b></u>
Financial Leverage Index (%)	25	27

### 29.2. Classification by category of financial instruments

The Company uses the following classification to classify its financial instruments and their respective levels:

Table 69 - Classification by category

<b>CONSOLIDATED</b>			
	<b>Level</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
<b>FINANCIAL ASSETS</b>			
<b>Amortized cost</b>		<b>33,396,957</b>	<b>24,673,081</b>
Cash and cash equivalents		21,678,616	13,046,371
Accounts receivable, net		6,010,088	5,859,928
Restricted cash		3,457,701	2,772,947
Compensation rights		1,626,842	2,365,685
Loans, financing and debentures		623,710	628,150
<b>Fair value through profit or loss</b>		<b>8,233,435</b>	<b>6,726,501</b>
Marketable securities	2	6,716,299	5,925,693
Beneficiary Parties	2	409,651	427,202
Derivative financial instruments	2	1,107,485	373,606
<b>Fair value through other comprehensive income</b>		<b>983,286</b>	<b>1,104,381</b>
Investments (Shareholdings)	1	936,918	1,104,381
Derivative financial instruments	2	46,368	—
<b>FINANCIAL LIABILITIES</b>			
<b>Amortized cost</b>		<b>100,762,698</b>	<b>99,668,654</b>
Loans, financing and debentures		56,130,547	54,299,620
Obligations of Law No. 14,182/2021		40,695,334	39,519,406
Suppliers		2,000,911	2,963,867
Compulsory Loan - Agreements		1,094,131	896,746
Shareholder remuneration		34,710	1,154,836
Leases		185,761	216,747
Concessions payable - use of public property		621,304	617,432
<b>Fair value through profit or loss</b>		<b>14,600,500</b>	<b>7,138,184</b>
Loans, financing and debentures	2	13,738,124	6,480,670
Derivative financial instruments	2	862,376	657,514
<b>Fair value through other comprehensive income</b>		<b>1,097</b>	<b>—</b>
Derivative financial instruments	2	1,097	—

Financial assets and liabilities recorded at fair value are classified and disclosed according to the following levels:

Level 1 – quoted prices (unadjusted) in active, liquid and visible markets for identical assets and liabilities that are accessible at the measurement date;

Level 2 – quoted prices (which may or may not be adjusted) for similar assets or liabilities in active markets, other inputs not observable at Level 1, directly or indirectly, under the terms of the asset or liability.

## 29.3. Financial risk management

### 29.3.1. Interest rate risk

The Company monitors the risk of exposure to fluctuations in exchange rates that have the potential to impact its assets, liabilities, results and cash flows.

Below, we present the exposure to financial risks that cause volatility in results and cash flows.

Table 70 - Interest rate appreciation risk

CONSOLIDATED				
	Balance as of 09/30/2024	Effect on the result		
		Scenario I - Likely 2024 <sup>1</sup>	Scenario II (+25%) <sup>1</sup>	Scenario III (+50%) <sup>1</sup>
Loans, financing and debentures	(38,832,543)	(4,279,346)	(5,351,124)	(6,419,019)
Hedged loans - Swap US\$ vs CDI	(13,956,635)	(1,538,021)	(1,923,224)	(2,307,032)
CDI Hedged loans - IPCA vs CDI Swap	(4,959,305)	(546,515)	(683,392)	(819,773)
Financing and loans receivable	450,000	49,590	62,010	74,385
Impact on the result	(57,298,483)	(6,314,292)	(7,895,730)	(9,471,439)
SELIC				
Loans, financing and debentures	(447,861)	(51,504)	(64,402)	(77,256)
AIC reimbursement	140,093	16,111	20,145	24,166
Impact on the result	(307,768)	(35,393)	(44,257)	(53,090)
TJLP				
Loans, financing and debentures	(1,036,135)	(75,120)	(93,874)	(112,731)
Impact on the result	(1,036,135)	(75,120)	(93,874)	(112,731)
IPGM				
Leases	(185,761)	(762)	(947)	(1,152)
Impact on the result	(185,761)	(762)	(947)	(1,152)
IPCA				
Obligations of Law No. 14,182/2021	(40,695,334)	(150,573)	(187,199)	(227,894)
Loans, financing and debentures	(26,559,674)	(98,271)	(122,175)	(148,734)
Right of reimbursement	1,486,749	5,501	6,839	8,326
Financing and loans receivable	6,041	22	28	34
Impact on the result	(65,762,218)	(243,321)	(302,507)	(368,268)
Impact on profit or loss in case of assessment of national indexes		<b>(6,668,888)</b>	<b>(8,337,315)</b>	<b>(10,006,680)</b>
<sup>(1)</sup> Assumptions adopted:				
	<b>09/30/2024</b>	<b>Likely</b>	<b>+25%</b>	<b>+50%</b>
CDI (%)	10.65	11.02	13.78	16.53
SELIC (%)	10.75	11.50	14.38	17.25
TJLP (%)	6.91	7.25	9.06	10.88
IGPM (%)	2.42	0.41	0.51	0.62
IPCA (%)	3.42	0.37	0.46	0.56

### 29.3.3. Liquidity risk

The table below analyzes, in nominal values, the Company's non-derivative financial liabilities by maturity ranges, corresponding to the remaining period in the balance sheet up to the date

end of the contract. Contractual maturity is based on the most recent date on which the Company must settle obligations and includes the respective related contractual interest, when applicable.

Table 72 - Non-derivative financial liabilities by maturity range – Current period

<b>CONSOLIDATED</b>					
<b>09/30/2024</b>					
<b>Nominal payment flow</b>					
	<b>Up to 1 Year</b>	<b>From 1 to 2 years</b>	<b>From 2 to 5 years</b>	<b>More than 5 years</b>	<b>Total</b>
Financial Liabilities (Current / Non-Current)	<b>19,223,929</b>	<b>24,727,792</b>	<b>30,453,820</b>	<b>94,485,378</b>	<b>168,890,919</b>
Obligations of Law No. 14,182/2021	2,826,404	3,590,032	12,746,439	62,103,140	81,266,015
Loans, financing and debentures	14,278,851	20,900,623	17,511,648	32,164,383	84,855,505
Suppliers	2,000,911	—	—	—	2,000,911
Shareholder remuneration	34,710	—	—	—	34,710
Leases	27,377	20,590	45,416	28,722	122,105
Concessions Payable UBP	55,676	216,547	150,317	189,133	611,673

Table 73 - Non-derivative financial liabilities by maturity range – Comparative period

<b>CONSOLIDATED</b>					
<b>12/31/2023</b>					
<b>Nominal payment flow</b>					
	<b>Up to 1 Year</b>	<b>From 1 to 2 years</b>	<b>From 2 to 5 years</b>	<b>More than 5 years</b>	<b>Total</b>
Financial Liabilities (Current / Non-Current)	<b>23,534,123</b>	<b>16,402,453</b>	<b>37,162,840</b>	<b>86,456,689</b>	<b>163,556,105</b>
Obligations of Law No. 14,182/2021	2,196,092	2,832,052	11,675,962	64,112,911	80,817,017
Loans, financing and debentures	16,742,978	13,246,030	25,311,936	21,856,170	77,157,114
Suppliers	2,963,867	—	—	—	2,963,867
Compensation Obligations	8,572	—	—	—	8,572
Shareholder remuneration	1,522,866	—	—	—	1,522,866
Leases	48,482	75,682	49,138	66,936	240,238
Concessions Payable UBP	51,266	248,689	125,804	420,672	846,431

### 29.3.4. Derivative financial instruments for debt protection

Table 74 - Equity Position

	<b>Maturity</b>	<b>PARENT COMPANY</b>				<b>CONSOLIDATED</b>			
		<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
		<b>Assets</b>		<b>Liabilities</b>		<b>Assets</b>		<b>Liabilities</b>	
Derivative for debt protection									
Swap - US\$ vs CDI	01/08/2025	—	—	—	—	47,472	—	—	—
Swap - US\$ vs CDI	02/04/2025	152,658	—	—	220,165	152,659	—	—	220,165
Swap - US\$ vs CDI	08/29/2025	—	—	—	—	23,067	—	—	8,611
Swap - US\$ vs CDI	06/18/2026	11,682	—	—	—	11,682	—	—	—
Swap - US\$ vs CDI	06/20/2029	—	—	—	—	22,632	—	4,288	3,601
Swap - US\$ vs CDI	02/04/2030	529,237	—	375,479	425,137	529,236	—	375,479	425,137
Swap - US\$ vs CDI	01/11/2035	—	—	271,459	—	—	—	271,459	—
Swap - IPCA vs CDI	06/15/2031	—	—	—	—	180,633	—	211,150	—
NDF US\$	04/30/2025	—	—	—	—	—	—	1,097	—
NDF US\$ and primary aluminum	12/02/2025	—	—	—	—	156	—	—	—
NDF US\$ and primary aluminum	08/03/2026	—	—	—	—	16,420	—	—	—
NDF US\$ and primary aluminum	09/01/2026	—	—	—	—	6,488	—	—	—
NDF US\$ and primary aluminum	09/02/2026	—	—	—	—	23,304	—	—	—
		<b>693,577</b>	<b>—</b>	<b>646,938</b>	<b>645,302</b>	<b>1,013,749</b>	<b>—</b>	<b>863,473</b>	<b>657,514</b>

Table 75 - Gain/(Loss) recognized in profit or loss

	<b>PARENT COMPANY</b>				
	<b>Maturity</b>	<b>07/01/2024 to 09/30/2024</b>	<b>07/01/2023 to 09/30/2023</b>	<b>01/01/2024 to 09/30/2024</b>	<b>01/01/2023 to 09/30/2023</b>
Variation in fair value of derivative					
Swap - US\$ vs CDI	02/04/2025	(82,640)	59,792	212,054	(168,802)
Swap - US\$ vs CDI	06/18/2026	(125,426)	—	2,590	—
Swap - US\$ vs CDI	02/04/2030	3,544	95	307,817	(452,522)
Swap - US\$ vs CDI	01/11/2035	(271,459)	—	(271,459)	—
Change in fair value of protected debt					
Bonds	02/04/2025	(5,825)	(105,444)	(412,336)	(10,417)
Bonds	02/04/2030	(241,075)	(208,348)	(755,458)	(89,160)
Bonds	01/11/2035	125,339	—	125,339	—
Credit agreement	06/18/2026	23,732	—	(216,685)	—
<b>Net financial result</b>		<b>(573,810)</b>	<b>(253,905)</b>	<b>(1,008,139)</b>	<b>(720,901)</b>

Table 76 - Gain/(Loss) recognized in consolidated income statement

	<b>CONSOLIDATED</b>				
	<b>Maturity</b>	<b>07/01/2024 to 09/30/2024</b>	<b>07/01/2023 to 09/30/2023</b>	<b>01/01/2024 to 09/30/2024</b>	<b>01/01/2023 to 09/30/2023</b>
Variation in fair value of derivative					
Swap - US\$ vs CDI	08/1/2025	(17,071)	2,520	38,096	2,520
Swap - US\$ vs CDI	04/2/2025	(82,640)	59,792	212,054	(168,802)
Swap - US\$ vs CDI	29/08/2025	(7,553)	—	21,707	—
Swap - US\$ vs CDI	18/06/2026	(125,426)	—	2,590	—
Swap - US\$ vs CDI	20/06/2029	(2,695)	—	18,787	—
Swap - US\$ vs CDI	04/2/2030	3,544	95	307,817	(452,522)
Swap - US\$ vs CDI	11/1/2035	(271,459)	—	(271,459)	—
Swap - IPCA vs CDI	15/06/2031	(32,141)	—	(30,517)	—
Change in fair value of protected debt					
Bonds	04/2/2025	(5,825)	(105,444)	(412,336)	(10,417)
Bonds	04/2/2030	(241,075)	(208,348)	(755,459)	(89,160)
Bonds	11/1/2035	125,339	—	125,339	—
Credit agreement	08/1/2025	3,998	(9,027)	(80,578)	(9,027)
Credit agreement	29/08/2025	1,561	—	(30,839)	—
Credit agreement	18/06/2026	23,732	—	(216,685)	—
KFW	20/06/2029	(2,472)	—	(31,597)	—
Debentures	15/06/2031	(98,974)	—	(189,051)	—
<b>Net financial result</b>		<b>(729,157)</b>	<b>(260,412)</b>	<b>(1,292,131)</b>	<b>(727,408)</b>

Table 77 - Gain/(Loss) recognized in Other Comprehensive Income

	<b>CONSOLIDADO</b>		
	<b>Maturity</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Chesf NDF US\$	30/04/2025	(1,097)	—
SPE Nova Era Integration NDF US\$ and primary aluminum	02/09/2026	23,304	—
SPE Nova Era Teresina NDF US\$ and primary aluminum	08/03/2026	16,420	—
SPE Nova Era Ceará NDF US\$ and primary aluminum	09/01/2026	6,488	—
SPE Nova Era Catarina NDF US\$ and primary aluminum	02/12/2025	156	—
		<b>45,271</b>	<b>—</b>

Table 78 – Changes of debts protected by derivatives – Debt

	<b>PARENT COMPANY</b>		<b>CONSOLIDATED</b>	
	<b>09/30/2024</b>	<b>09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
Opening balance on January 1	(6,246,018)	—	(6,697,103)	—
Designation of protected debt	(8,229,025)	(6,350,500)	(13,622,025)	(6,569,650)
Fair value assessment - result	(1,259,140)	(99,577)	(1,591,206)	(108,604)
Amortizations	2,658,110	124,643	2,722,784	124,643
<b>Final balance on September 30th</b>	<b>(13,076,073)</b>	<b>(6,325,434)</b>	<b>(19,187,550)</b>	<b>(6,553,611)</b>

Table 79 – Changes of debts protected by derivatives – Hedge

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Opening balance on January 1	(645,302)	—	(657,514)	—
Collections	251,002	(621,324)	299,075	(618,804)
Fair value assessment - result	—	—	44,515	—
Amortizations	440,939	142,503	464,200	142,503
Final balance on September 30th	<b>46,639</b>	<b>(478,821)</b>	<b>150,276</b>	<b>(476,301)</b>
Assets	693,577	—	1,013,749	2,520
Liabilities	646,938	478,821	863,473	478,821

### NOTA 30 - TRANSACTIONS WITH RELATED PARTIES

Below is a summary of the Company's commercial transactions and respective balances with related parties:

#### 30.1. Related Party Transactions - Parent Company

Below is a summary of the commercial transactions and respective balances with related parties of the Parent Company:

Table 79 - Commercial transactions – Parent company - Assets

Balance	PARENT COMPANY							
	09/30/2024				12/31/2023			
	Controlled companies	Jointly controlled companies	Associates	Post-employment benefit entities	Controlled companies	Jointly controlled companies	Associates	Post-employment benefit entities
<b>Assets</b>								
Advance for future capital increase	—	3,151	—	—	—	—	—	—
Dividends / Interest on own capital receivable	1,153,204	90,334	201,751	—	1,718,461	7,777	599,676	—
Loans and financing receivable	7,070,128	—	—	—	7,925,311	—	—	—
Credits with Subsidiaries	1,398,517	—	—	—	1,365,176	—	—	—
Other assets	—	—	43,679	—	40,395	—	46,306	—
	<b>9,621,849</b>	<b>93,485</b>	<b>245,430</b>	<b>—</b>	<b>11,049,343</b>	<b>7,777</b>	<b>645,982</b>	<b>—</b>
<b>Liabilities</b>								
Actuarial debt agreements	—	—	—	908,748	—	—	—	832,561
	<b>—</b>	<b>—</b>	<b>—</b>	<b>908,748</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>832,561</b>

Table 80 - Commercial transactions – Parent company - Result

Result	09/30/2024				09/30/2023			
	Controlled companies	Jointly controlled companies	Associates	Post-employment benefit entities	Controlled companies	Jointly controlled companies	Associates	Post-employment benefit entities
Income from interest, commissions, fees and exchange rate variations	891,051	25,113	1,629	—	698,572	—	13,804	—
Other income (expenses)	—	—	—	—	1,200	—	—	(2,741)
	<b>891,051</b>	<b>25,113</b>	<b>1,629</b>	<b>—</b>	<b>699,772</b>	<b>—</b>	<b>13,804</b>	<b>(2,741)</b>

#### 30.2. Related party transactions – Consolidated

Below is a summary of the commercial transactions and respective balances with related parties in the consolidation:

Table 81 - Commercial transactions – Consolidated - Assets

Patrimonial	CONSOLIDATED					
	09/30/2024			12/31/2023		
	Jointly controlled companies	Associates	Post-employment benefit entities	Jointly controlled companies	Associates	Post-employment benefit entities
<b>Assets</b>						
Accounts receivable	44,684	—	—	53,495	—	—
Advance for future capital increase	3,151	—	—	—	—	—
Dividends / JCP receivable	112,159	201,751	—	230,199	599,676	—
Other assets	554	43,679	213,674	709	46,306	146,981
	<b>160,548</b>	<b>245,430</b>	<b>213,674</b>	<b>284,403</b>	<b>645,982</b>	<b>146,981</b>
<b>Liabilities</b>						
Suppliers	5,574	—	—	23,121	—	459
Provisions	—	—	—	—	—	126,079
Social security contributions	—	—	912,349	—	—	39,291
Actuarial debt contracts	—	—	3,169,947	—	—	3,164,125
Various obligations	38,940	—	—	39,910	—	2,081
Loans and financing	—	—	—	—	—	1,172
Purchase of Electric Energy	24,010	—	—	49,584	—	—
Other liabilities	24,936	—	140,522	—	—	141,649
	<b>93,460</b>	<b>—</b>	<b>4,222,818</b>	<b>112,615</b>	<b>—</b>	<b>3,474,856</b>

Table 82 - Commercial transactions – Consolidated - Result

Result	CONSOLIDATED					
	09/30/2024			09/30/2023		
	Jointly controlled companies	Associates	Post-employment benefit entities	Jointly controlled companies	Associates	Post-employment benefit entities
Revenue from the use of electricity	107,425	—	—	120,860	54,546	—
Revenue from provision of services	5,482	—	—	9,710	13	—
Other recipes	50	—	46	51,717	—	5,290
Income from interest, commissions, fees and exchange rate variations	25,113	1,629	—	—	13,804	—
Purchase of electricity	(392,020)	—	—	(465,153)	(107,915)	—
Network usage charges	(42,467)	—	—	(82,909)	—	—
Other expenses	(62)	—	(194,146)	—	—	(271,799)
Financial expenses	—	—	(12,044)	—	—	(12,145)
	<b>(296,479)</b>	<b>1,629</b>	<b>(206,144)</b>	<b>(365,775)</b>	<b>(39,552)</b>	<b>(278,654)</b>

### 30.3. Remuneration of key personnel

Table 83 – Key personnel remuneration

	PARENT COMPANY				CONSOLIDATED			
	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	09/30/2024	09/30/2023
Short-term benefits	21,446	12,286	53,337	36,913	26,460	16,519	64,774	51,491
Post-employment benefits	840	197	1,265	1,054	1,106	483	1,713	5,575
Stock-based compensation	6,020	1,891	22,168	24,950	6,020	1,891	22,168	24,950
	<b>28,306</b>	<b>14,374</b>	<b>76,770</b>	<b>62,917</b>	<b>33,586</b>	<b>18,893</b>	<b>88,655</b>	<b>82,016</b>

### NOTA 31 - ASSETS AND LIABILITIES HELD FOR SALE

The table below shows the assets and liabilities classified as held for sale as of September 30, 2024.

Table 84 – Held for sale

	PARENT COMPANY		CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Chapada Piauí I	—	70,561	—	70,561
Chapada Piauí II	—	151,411	—	151,411
Candiota	—	—	—	30,977
Lago Azul Transmissora S.A.	7,407	—	7,407	—
Thermal projects	697,000	—	3,172,389	2,934,192
<b>Total Assets</b>	<b>704,407</b>	<b>221,972</b>	<b>3,179,796</b>	<b>3,187,141</b>
Thermal projects	—	—	134,189	274,464
<b>Total Liabilities</b>	<b>—</b>	<b>—</b>	<b>134,189</b>	<b>274,464</b>

In June 2024, the Company concluded the signing of the agreement for the sale of the thermoelectric portfolio, with the Âmbor Energia S.A. group. The transfer of assets is subject to usual market precedent conditions.

In this quarter, the Company classified the amount of R\$7,407, negatively impacting the result by R\$18,238, due to the plan to sell Lago Azul Transmissão S.A. shares in accordance with CPC 31 / IFRS 5 - Non-Current Assets Held for Sale and Discontinued Operations (see notes 26.1 and 32.1).

## NOTA 32 - SUBSEQUENT EVENTS

### 32.1. Buying and selling shares

In October 2024, Eletrobras entered into a share purchase and sale agreement, acquiring 10% of CelgPAR's stake in Vale do São Bartolomeu Transmissora de Energia SA and selling 49.90% of its stake in Lago Azul Transmissão SA for R\$7,407. With this transaction, Eletrobras will hold 100% stake in VSB.

### 32.2. Issuance of debentures

In October 2024, the Company issued simple debentures, non-convertible into shares, as detailed below:

Table 87 - Debenture issues

	<b>ELETROBRAS (6ª issuance)</b>	<b>ELETRONORTE (6º issuance)</b>	<b>ELETRONORTE (6º issuance)</b>	<b>Chesf (4ª issuance)</b>	<b>Chesf (4ª issuance)</b>
Series	Unica	1ª serie	2ª serie	1ª serie	2ª serie
Rate (%p.a.)	6.87	DI+ 0,85	DI + 1,05	DI+ 0,85	DI+ 1,05
Amount	1,600,000	1,336,250	566,250	1,336,250	566,250
Maturity	9/15/2034	9/15/2031	9/15/2034	9/15/2031	9/15/2034

### 32.3. Reserve Energy Contracts

In October 2024, the subsidiary Eletronorte, in accordance with Provisional Measure No. 1,232/2024, entered into, with the Electric Energy Commercialization Chamber – CCEE, Reserve Energy Contracts - CER backed by the UTE Aparecida, Jaraqui, Tambaqui, Cristiano Rocha, Manauara and Ponta Negra.

In addition, the following agreements were signed with Amazonas Distribuidora de Energia S/A:

- (1) Terms of Termination of Electric Energy Purchase and Sale Contracts - CCVEE backed by the aforementioned plants; and
- (2) Term of Withdrawal and Waiver of pre-existing rights against the Union relating to the purchase and sale of electricity arising from events prior to the signing of the CER".

The drafts of the CER, Termination Terms and Withdrawal and Resignation Terms were approved on a sub judice basis, under the terms of ANEEL Order No. 3,025/2024.

The company is in negotiations with CCEE to begin receiving payments related to the CERs from June 13, 2024, the date on which the energy supply foreseen in the CERs will begin.

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President

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