

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

Transmissora Aliança de Energia Elétrica S.A.

Report on Review of
Interim of Financial
Information for the
Six-month Period
Ended June 30, 2024

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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Company Information / Capital Breakdown

Number of Shares (Thousand)	Current Quarter 06/30/2024
Of Paid-in Capital	
Common	590,714
Preferred	442,783
Total	1,033,497
Treasury	
Common	0
Preferred	0
Total	0

Individual Financial Statements / Balance Sheet – Assets**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 06/30/2024	Prior Year 12/31/2023
1	Total assets	17,605,879	17,011,069
1.01	Current assets	2,598,411	2,930,089
1.01.01	Cash and cash equivalents	893,271	1,143,367
1.01.01.01	Cash and banks	907	791
1.01.01.02	Short-term investments	892,364	1,142,576
1.01.03	Trade receivables	196,394	221,191
1.01.03.01	Trade receivables	196,394	221,191
1.01.03.01.01	Receivables from concessionaires and assignees	196,394	221,191
1.01.06	Recoverable taxes	279,284	268,090
1.01.06.01	Current recoverable taxes	279,284	268,090
1.01.08	Other current assets	1,229,462	1,297,441
1.01.08.03	Other	1,229,462	1,297,441
1.01.08.03.01	Concession contract asset	1,075,094	1,034,816
1.01.08.03.02	Dividends receivable	96,992	207,358
1.01.08.03.03	Derivative financial instruments	1,971	0
1.01.08.03.04	Other receivables and other assets	55,405	55,267
1.02	Noncurrent assets	15,007,468	14,080,980
1.02.01	Long-term assets	6,907,366	6,114,797
1.02.01.04	Trade receivables	63,926	37,040
1.02.01.04.01	Receivables from concessionaires and assignees	63,926	37,040
1.02.01.10	Other noncurrent assets	6,843,440	6,077,757
1.02.01.10.03	Securities	6,557	6,233
1.02.01.10.04	Concession contract asset	6,730,312	5,995,728
1.02.01.10.05	Other receivables	27,990	24,539
1.02.01.10.06	Escrow deposits	48,958	51,257
1.02.01.10.07	Derivative financial instruments	29,623	0
1.02.02	Investments	7,703,043	7,569,575
1.02.02.01	Ownership interests	7,703,043	7,569,575
1.02.02.01.01	Ownership interests in associates	1,954,908	1,936,770
1.02.02.01.02	Ownership interests in subsidiaries	4,086,223	4,078,134
1.02.02.01.03	Ownership interests in joint ventures	1,661,912	1,554,671
1.02.03	Property, plant and equipment	228,239	230,686
1.02.03.01	Property, plant and equipment in operation	226,620	228,513
1.02.03.02	Lease right of use	1,619	2,173
1.02.04	Intangible assets	168,820	165,922
1.02.04.01	Intangible assets	168,820	165,922

Individual Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 06/30/2024	Prior Year 12/31/2023
2	Total liabilities	17,605,879	17,011,069
2.01	Current liabilities	1,599,250	1,650,516
2.01.02	Trade payables	71,090	113,493
2.01.02.01	Domestic suppliers	71,090	113,493
2.01.02.01.01	Domestic suppliers	71,090	113,493
2.01.03	Taxes payable	14,196	32,512
2.01.03.01	Federal taxes payable	11,153	27,648
2.01.03.01.01	Income tax and social contribution payable	11,153	27,648
2.01.03.02	State taxes payable	776	2,227
2.01.03.03	Municipal taxes payable	2,267	2,637
2.01.04	Borrowings and financing	1,362,849	1,130,072
2.01.04.01	Borrowings and financing	7,036	6,197
2.01.04.01.01	In local currency	9	36
2.01.04.01.02	In foreign currency	7,027	6,161
2.01.04.02	Debentures	1,354,401	1,122,333
2.01.04.03	Finance lease	1,412	1,542
2.01.05	Other payables	151,115	374,439
2.01.05.02	Other	151,115	374,439
2.01.05.02.01	Dividends and interest on capital payable	90	228,083
2.01.05.02.04	Regulatory charges	33,818	45,248
2.01.05.02.05	Derivative financial instruments	0	160
2.01.05.02.06	Other payables	117,207	100,948
2.02	Noncurrent liabilities	9,238,398	8,837,293
2.02.01	Borrowings and financing	7,656,620	7,472,779
2.02.01.01	Borrowings and financing	392,175	346,697
2.02.01.01.02	In foreign currency	392,175	346,697
2.02.01.02	Debentures	7,263,868	7,124,873
2.02.01.03	Finance lease	577	1,209
2.02.02	Other payables	359,840	357,906
2.02.02.02	Other	359,840	357,906
2.02.02.02.03	Other payables	246,661	222,327
2.02.02.02.04	Derivative financial instruments	113,179	135,579
2.02.03	Deferred taxes	1,175,566	956,023
2.02.03.01	Deferred income tax and social contribution	1,175,566	956,023
2.02.03.01.01	Deferred income tax and social contribution	781,354	631,386
2.02.03.01.02	Deferred PIS and COFINS	394,212	324,637
2.02.04	Provisions	46,372	50,585
2.02.04.01	Provisions for tax, social security, labor and civil risks	46,372	50,585
2.02.04.01.01	Provisions for tax risks	15,615	15,338
2.02.04.01.02	Provisions for social security and labor risks	3,893	9,325
2.02.04.01.04	Provisions for civil risks	26,864	25,922
2.03	Equity	6,768,231	6,523,260
2.03.01	Realized capital	3,042,035	3,042,035
2.03.01.01	Subscribed and paid-in capital	3,067,535	3,067,535
2.03.01.02	(-) Share issuance costs	-25,500	-25,500

Individual Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 06/30/2024	Prior Year 12/31/2023
2.03.02	Capital reserves	598,736	598,736
2.03.04	Earnings reserves	2,534,797	2,925,080
2.03.04.01	Legal reserve	433,057	433,057
2.03.04.04	Unrealized earnings reserve	1,775,470	1,775,470
2.03.04.07	Tax incentive reserve	326,270	326,270
2.03.04.08	Additional dividends proposed	0	390,283
2.03.05	Retained earnings/Accumulated losses	777,839	0
2.03.06	Valuation adjustments to equity	-144,893	0
2.03.06.01	Interest on capital	-144,893	0
2.03.08	Other comprehensive income	-40,283	-42,591

Individual Financial Statements / Statement of Income**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 04/01/2024 to 06/30/2024	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Quarter Equal to the Prior Year 04/01/2023 to 06/30/2023	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
3.01	Revenue from sales and/or services	521,550	974,038	245,159	626,391
3.01.01	Revenue from infrastructure, inflation adjustment operation and maintenance and other, net	332,756	605,250	102,811	339,710
3.01.02	Compensation for concession contract asset	188,794	368,788	142,348	286,681
3.02	Cost of sales and/or services	-113,189	-161,485	-42,684	-69,679
3.02.01	Personnel	-19,804	-40,748	-14,325	-26,994
3.02.02	Material	-78,380	-97,743	-12,268	-20,223
3.02.03	Outside services	-12,864	-19,722	-13,677	-17,764
3.02.04	Depreciation and amortization	-743	-748	-1,213	-3,399
3.02.05	Other operating costs	-1,398	-2,524	-1,201	-1,299
3.03	Gross profit (loss)	408,361	812,553	202,475	556,712
3.04	Operating expenses/income	188,982	456,051	217,692	524,434
3.04.02	General and administrative expenses	-44,415	-93,276	-39,580	-77,619
3.04.02.01	Personnel and management	-32,175	-66,849	-31,571	-58,877
3.04.02.02	Outside services	-7,319	-14,742	-10,926	-18,881
3.04.02.03	Depreciation and amortization	-4,531	-9,130	-2,553	-5,143
3.04.02.04	Other operating expenses	-390	-2,555	5,470	5,282
3.04.06	Share of profit (loss) of subsidiaries	233,397	549,327	257,272	602,053
3.04.06.01	Share of profit (loss) of subsidiaries	233,397	549,327	257,272	602,053
3.05	Profit (loss) before finance income (costs) and taxes	597,343	1,268,604	420,167	1,081,146
3.06	Finance income (costs)	-184,339	-459,309	-217,138	-475,489
3.06.01	Finance income	22,577	40,190	25,235	47,420
3.06.02	Finance costs	-206,916	-499,499	-242,373	-522,909
3.07	Profit (loss) before income taxes	413,004	809,295	203,029	605,657
3.08	Income tax and social contribution	-9,865	-31,456	18,610	-608
3.08.01	Current	-10,943	-19,870	-8,735	-8,272
3.08.02	Deferred	1,078	-11,586	27,345	7,664
3.09	Profit from continuing operations	403,139	777,839	221,639	605,049

Individual Financial Statements / Statement of Income

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 04/01/2024 to 06/30/2024	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Quarter Equal to the Prior Year 04/01/2023 to 06/30/2023	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
3.11	Profit/loss for the period	403,139	777,839	221,639	605,049
3.99	Earnings per share (R\$/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common	0.39007	0.75263	0.21446	0.58544
3.99.01.02	Preferred	0.39007	0.75263	0.21446	0.58544
3.99.02	Diluted earnings per share				
3.99.02.01	Common	0.39007	0.75263	0.21446	0.58544
3.99.02.02	Preferred	0.39007	0.75263	0.21446	0.58544

Individual Financial Statements / Statement of Comprehensive Income

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter	Accumulated for the	Quarter Equal to the	Accumulated for the
		04/01/2024 to 06/30/2024	Current Year 01/01/2024 to 06/30/2024	Prior Year 04/01/2023 to 06/30/2023	Prior Year 01/01/2023 to 06/30/2023
4.01	Profit for the period	403,139	777,839	221,639	605,049
4.02	Other comprehensive income	-1,236	2,308	-22,280	-28,373
4.02.01	Fair value adjustment to derivative financial instruments	-1,236	2,308	-22,280	-28,373
4.03	Comprehensive income for the period	401,903	780,147	199,359	576,676

Individual Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
6.01	Net cash from operating activities	903,814	980,963
6.01.01	Cash generated by operations	266,470	275,078
6.01.01.01	Profit for the period	777,839	605,049
6.01.01.02	Share of profit (loss) of subsidiaries	-549,327	-602,053
6.01.01.03	Depreciation and amortization	9,326	6,999
6.01.01.04	Interest, exchange rate changes, net and fair value adjustment to borrowings and financing	58,448	-22,419
6.01.01.05	Interest, inflation adjustment and fair value adjustment to debentures	483,568	496,047
6.01.01.06	Current income tax and social contribution	19,870	8,272
6.01.01.07	Deferred income tax and social contribution	11,586	-7,664
6.01.01.08	Provision for (reversal of) risks	41	-6,747
6.01.01.09	Deferred taxes	3,755	-11,964
6.01.01.10	Depreciation of right of use	552	1,543
6.01.01.11	Interest on lease liabilities	111	180
6.01.01.12	Revenue from infrastructure implementation	-109,115	-5,842
6.01.01.13	Derivative financial instruments	-53,458	28,193
6.01.01.14	(Reversal of) allowance for variable portion	-24	-30,103
6.01.01.15	Income from short-term investments	-323	-358
6.01.01.16	Infrastructure implementation cost	85,624	1,829
6.01.01.17	Compensation for concession contract asset	-368,788	-286,681
6.01.01.18	Inflation adjustment to concession contract asset	-102,731	97,439
6.01.01.19	Revenue from inflation adjustment to escrow deposits	-784	-3,674
6.01.01.20	Expense on inflation adjustment to contingencies	300	7,032
6.01.02	Changes in assets and liabilities	637,344	705,885
6.01.02.01	Decrease in receivables from concessionaires and assignees and concession contract asset	527,648	372,162
6.01.02.02	Income tax and social contribution paid	-29,308	-21,191
6.01.02.03	(Increase) decrease in taxes and social contribution assets, net of liabilities	-19,251	-14,968
6.01.02.04	Dividends received from joint ventures and associates	148,811	229,855
6.01.02.05	Decrease (increase) in other receivables	2,337	-21,388
6.01.02.06	(Decrease) in trade payables	-128,194	-38,873
6.01.02.07	(Decrease) increase in regulatory fees	-12,638	3,527
6.01.02.08	Increase in other payables	28,764	29,086
6.01.02.09	Dividends received from subsidiaries	119,175	167,675
6.02	Net cash from investing activities	-268,034	-1,102,396
6.02.01	Merged net cash	46,450	0
6.02.03	Capital increase in subsidiaries	-305,000	-1,064,731
6.02.04	Net additions to property, plant and equipment and intangible assets	-9,484	-37,665
6.03	Net cash from financing activities	-885,876	301,928
6.03.01	Payment of borrowings and financing - principal	-27	-1,931
6.03.02	Payment of borrowings and financing - interest	-12,104	-9,712
6.03.03	Payment of debentures - principal	-1,087,156	-1,172
6.03.04	Payment of debentures - interest	-309,500	-220,914

Individual Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
6.03.05	Payment of derivative financial instruments	2,801	3,035
6.03.07	Issuance of debentures, net of transaction costs	1,284,151	995,043
6.03.08	Payment of lease liability	-872	-2,424
6.03.09	Payment of dividends and interest on capital	-763,169	-459,997
6.05	Increase (decrease) in cash and cash equivalents	-250,096	180,495
6.05.01	Opening balance of cash and cash equivalents	1,143,367	759,628
6.05.02	Closing balance of cash and cash equivalents	893,271	940,123

Individual Financial Statements / Statement of Changes in Equity - 01/01/2024 to 06/30/2024**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital reserves, Options granted and Treasury shares	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening balances	3,042,035	598,736	2,925,080	0	-42,591	6,523,260
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	3,042,035	598,736	2,925,080	0	-42,591	6,523,260
5.04	Capital transactions with shareholders	0	0	-390,283	-144,893	0	-535,176
5.04.07	Interest on Capital	0	0	0	-144,893	0	-144,893
5.04.08	Approved additional dividends	0	0	-390,283	0	0	-390,283
5.05	Total comprehensive income	0	0	0	777,839	2,308	780,147
5.05.01	Profit for the period	0	0	0	777,839	0	777,839
5.05.02	Other comprehensive income	0	0	0	0	2,308	2,308
5.05.02.06	Valuation adjustment to derivative financial instruments	0	0	0	0	2,308	2,308
5.06	Internal changes in equity	0	0	0	0	0	0
5.07	Closing balances	3,042,035	598,736	2,534,797	632,946	-40,283	6,768,231

Individual Financial Statements / Statement of Changes in Equity - 01/01/2023 to 06/30/2023**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital reserves, Options granted and Treasury shares	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening balances	3,042,035	598,736	2,763,359	0	10,410	6,414,540
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	3,042,035	598,736	2,763,359	0	10,410	6,414,540
5.04	Capital transactions with shareholders	0	0	-460.000	0	0	-460.000
5.04.08	Approved additional dividends	0	0	-460.000	0	0	-460.000
5.05	Total comprehensive income	0	0	0	605,049	0	605,049
5.05.01	Profit for the period	0	0	0	605,049	0	605,049
5.06	Internal changes in equity	0	0	0	0	-28,373	-28,373
5.06.04	Valuation adjustment to derivative financial instruments	0	0	0	0	-28,373	-28,373
5.07	Closing balances	3,042,035	598,736	2,303,359	605,049	-17,963	6,531,216

Individual Financial Statements / Statement of Value Added**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
7.01	Revenue	1,085,871	700,338
7.01.02	Other revenue	1,085,871	700,338
7.02	Inputs purchased from third parties	-134,874	-51,536
7.02.02	Materials, power, outside services and other	-132,207	-56,868
7.02.04	Other	-2,667	5,332
7.03	Gross value added	950,997	648,802
7.04	Retentions	-9,878	-8,542
7.04.01	Depreciation, amortization and depletion	-9,878	-8,542
7.05	Wealth created	941,119	640,260
7.06	Wealth received in transfer	589,517	649,473
7.06.01	Share of profit (loss) of subsidiaries	549,327	602,053
7.06.02	Finance income	40,190	47,420
7.07	Total wealth for distribution	1,530,636	1,289,733
7.08	Wealth distributed	1,530,636	1,289,733
7.08.01	Personnel	90,182	70,518
7.08.01.01	Salaries and wages	46,886	36,677
7.08.01.02	Benefits	37,799	29,547
7.08.01.03	Severance Pay Fund (FGTS)	5,497	4,294
7.08.02	Taxes, fees and contributions	163,116	91,257
7.08.02.01	Federal	161,097	90,004
7.08.02.02	State	797	71
7.08.02.03	Municipal	1,222	1,182
7.08.03	Lenders and lessors	499,499	522,909
7.08.03.01	Interest	542,016	473,628
7.08.03.03	Other	-42,517	49,281
7.08.03.03.01	Derivative financial instruments	-53,458	28,193
7.08.03.03.02	Leases	111	180
7.08.03.03.03	Other	10,830	20,908
7.08.04	Shareholders	777,839	605,049
7.08.04.01	Interest on capital	144,893	0
7.08.04.03	Retained earnings / loss for the period	632,946	605,049

Consolidated Financial Statements / Balance Sheet – Assets**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 06/30/2024	Prior Year 12/31/2023
1	Total assets	19,812,108	19,337,412
1.01	Current assets	3,281,999	3,537,816
1.01.01	Cash and cash equivalents	1,083,447	1,306,121
1.01.01.01	Cash and banks	1,358	1,307
1.01.01.02	Short-term investments	1,082,089	1,304,814
1.01.03	Trade receivables	238,027	282,010
1.01.03.01	Trade receivables	238,027	282,010
1.01.03.01.01	Receivables from concessionaires and assignees	238,027	282,010
1.01.06	Recoverable taxes	309,736	295,557
1.01.06.01	Current recoverable taxes	309,736	295,557
1.01.08	Other current assets	1,650,789	1,654,128
1.01.08.03	Other	1,650,789	1,654,128
1.01.08.03.03	Dividends receivable	85,319	81,810
1.01.08.03.04	Other receivables and other assets	69,946	69,322
1.01.08.03.05	Concession contract asset	1,493,553	1,502,996
1.01.08.03.06	Derivative financial instruments	1,971	0
1.02	Noncurrent assets	16,530,109	15,799,596
1.02.01	Long-term assets	12,504,127	11,909,976
1.02.01.04	Trade receivables	75,832	44,832
1.02.01.04.01	Receivables from concessionaires and assignees	75,832	44,832
1.02.01.10	Other noncurrent assets	12,428,295	11,865,144
1.02.01.10.03	Securities	12,070	11,534
1.02.01.10.05	Other receivables	44,446	40,634
1.02.01.10.06	Escrow deposits	135,871	125,876
1.02.01.10.10	Concession contract asset	12,206,285	11,687,100
1.02.01.10.11	Derivative financial instruments	29,623	0
1.02.02	Investments	3,628,220	3,491,441
1.02.02.01	Ownership interests	3,628,220	3,491,441
1.02.02.01.01	Ownership interests in associates	1,966,308	1,936,770
1.02.02.01.04	Ownership interests in joint ventures	1,661,912	1,554,671
1.02.03	Property, plant and equipment	228,927	232,242
1.02.03.01	Property, plant and equipment in operation	227,263	229,990
1.02.03.02	Lease right of use	1,664	2,252
1.02.04	Intangible assets	168,835	165,937
1.02.04.01	Intangible assets	168,835	165,937

Consolidated Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 06/30/2024	Prior Year 12/31/2023
2	Total liabilities	19,812,108	19,337,412
2.01	Current liabilities	1,708,327	1,763,666
2.01.02	Trade payables	125,666	170,505
2.01.02.01	Domestic suppliers	125,666	170,505
2.01.02.01.01	Domestic suppliers	125,666	170,505
2.01.03	Taxes payable	29,020	49,200
2.01.03.01	Federal taxes payable	17,911	39,745
2.01.03.01.01	Income tax and social contribution payable	17,911	39,745
2.01.03.02	State taxes payable	8,075	6,434
2.01.03.03	Municipal taxes payable	3,034	3,021
2.01.04	Borrowings and financing	1,389,497	1,155,364
2.01.04.01	Borrowings and financing	12,426	11,578
2.01.04.01.01	In foreign currency	12,426	11,578
2.01.04.02	Debentures	1,375,604	1,142,184
2.01.04.03	Finance lease	1,467	1,602
2.01.05	Other payables	164,144	388,597
2.01.05.02	Other	164,144	388,597
2.01.05.02.01	Dividends and interest on capital payable	90	228,083
2.01.05.02.04	Regulatory charges	39,275	51,079
2.01.05.02.05	Other payables	124,779	109,275
2.01.05.02.07	Derivative financial instruments	0	160
2.02	Noncurrent liabilities	11,335,550	11,050,486
2.02.01	Borrowings and financing	8,751,057	8,547,276
2.02.01.01	Borrowings and financing	435,194	391,387
2.02.01.01.01	In local currency	43,019	44,690
2.02.01.01.02	In foreign currency	392,175	346,697
2.02.01.02	Debentures	8,315,286	8,154,649
2.02.01.03	Finance lease	577	1,240
2.02.02	Other payables	385,877	382,328
2.02.02.02	Other	385,877	382,328
2.02.02.02.03	Other payables	272,698	246,749
2.02.02.02.04	Derivative financial instruments	113,179	135,579
2.02.03	Deferred taxes	2,051,900	1,982,549
2.02.03.01	Deferred income tax and social contribution	2,051,900	1,982,549
2.02.03.01.01	Deferred income tax and social contribution	1,312,583	1,266,859
2.02.03.01.02	Deferred PIS and COFINS	739,317	715,690
2.02.04	Provisions	146,716	138,333
2.02.04.01	Provisions for tax, social security, labor and civil risks	146,716	138,333
2.02.04.01.01	Provisions for tax risks	18,539	18,251
2.02.04.01.02	Provisions for social security and labor risks	3,954	9,384
2.02.04.01.04	Provisions for civil risks	124,223	110,698
2.03	Consolidated equity	6,768,231	6,523,260
2.03.01	Realized capital	3,042,035	3,042,035
2.03.01.01	Subscribed and paid-in capital	3,067,535	3,067,535
2.03.01.02	(-) Share issuance costs	-25,500	-25,500

Consolidated Financial Statements / Balance Sheet – Liabilities**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 06/30/2024	Prior Year 12/31/2023
2.03.02	Capital reserves	598,736	598,736
2.03.04	Earnings reserves	2,534,797	2,925,080
2.03.04.01	Legal reserve	433,057	433,057
2.03.04.04	Unrealized earnings reserve	1,775,470	1,775,470
2.03.04.07	Tax incentive reserve	326,270	326,270
2.03.04.08	Additional dividends proposed	0	390,283
2.03.05	Retained earnings/Accumulated losses	777,839	0
2.03.06	Valuation adjustments to equity	-144,893	0
2.03.06.01	Interest on capital	-144,893	0
2.03.08	Other comprehensive income	-40,283	-42,591

Consolidated Financial Statements / Statement of Income**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Current Quarter 04/01/2024 to 06/30/2024	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Quarter Equal to the Prior Year 04/01/2023 to 06/30/2023	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
3.01	Revenue from sales and/or services	911,108	1,640,592	682,503	1,372,301
3.01.01	Revenue from infrastructure, inflation adjustment operation and maintenance and other, net	625,737	1,069,200	396,628	821,910
3.01.02	Compensation for concession contract asset	285,371	571,392	285,875	550,391
3.02	Cost of sales and/or services	-343,917	-463,070	-240,191	-346,637
3.02.01	Personnel	-24,696	-51,008	-25,862	-48,124
3.02.02	Material	-299,065	-380,665	-172,750	-246,640
3.02.03	Outside services	-17,517	-26,691	-20,659	-27,666
3.02.04	Depreciation and amortization	-760	-782	-1,233	-3,877
3.02.05	Other operating costs	-1,879	-3,924	-19,687	-20,330
3.03	Gross profit (loss)	567,191	1,177,522	442,312	1,025,664
3.04	Operating expenses/income	79,340	177,938	32,407	175,563
3.04.02	General and administrative expenses	-52,531	-111,161	-49,046	-93,299
3.04.02.01	Personnel and management	-37,408	-77,561	-35,873	-66,665
3.04.02.02	Outside services	-9,522	-20,890	-12,337	-20,996
3.04.02.03	Depreciation and amortization	-4,534	-9,140	-2,555	-5,147
3.04.02.04	Other operating expenses	-1,067	-3,570	1,719	-491
3.04.06	Share of profit (loss) of subsidiaries	131,871	289,099	81,453	268,862
3.04.06.01	Share of profit (loss) of subsidiaries	131,871	289,099	81,453	268,862
3.05	Profit (loss) before finance income (costs) and taxes	646,531	1,355,460	474,719	1,201,227
3.06	Finance income (costs)	-202,915	-504,879	-246,174	-530,788
3.06.01	Finance income	30,321	55,340	36,669	70,452
3.06.02	Finance costs	-233,236	-560,219	-282,843	-601,240
3.07	Profit (loss) before income taxes	443,616	850,581	228,545	670,439
3.08	Income tax and social contribution	-40,477	-72,742	-6,906	-65,390
3.08.01	Current	-15,782	-28,207	-25,406	-35,476
3.08.02	Deferred	-24,695	-44,535	18,500	-29,914
3.09	Profit from continuing operations	403,139	777,839	221,639	605,049

Consolidated Financial Statements / Statement of Income

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 04/01/2024 to 06/30/2024	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Quarter Equal to the Prior Year 04/01/2023 to 06/30/2023	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
3.11	Consolidated profit/loss for the period	403,139	777,839	221,639	605,049
3.11.01	Attributable to the Parent's shareholders	403,139	777,839	221,639	605,049
3.99	Earnings per share (R\$/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common	0.39007	0.75263	0.21446	0.58544
3.99.01.02	Preferred	0.39007	0.75263	0.21446	0.58544
3.99.02	Diluted earnings per share				
3.99.02.01	Common	0.39007	0.75263	0.21446	0.58544
3.99.02.02	Preferred	0.39007	0.75263	0.21446	0.58544

Consolidated Financial Statements / Statement of Comprehensive Income

(In thousands of Brazilian reais – R\$)

Account Code	Account Description	Current Quarter 04/01/2024 to 06/30/2024	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Quarter Equal to the Prior Year 04/01/2023 to 06/30/2023	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
4.01	Consolidated profit for the period	403,139	777,839	221,639	605,049
4.02	Other comprehensive income	-1,236	2,308	-22,280	-28,373
4.02.01	Fair value adjustment to derivative financial instruments	-1,236	2,308	-22,280	-28,373
4.03	Consolidated comprehensive income for the period	401,903	780,147	199,359	576,676
4.03.01	Attributable to the Parent's shareholders	401,903	780,147	199,359	576,676

Consolidated Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
6.01	Net cash from operating activities	710,372	12,331
6.01.01	Cash generated by operations	239,284	238,896
6.01.01.01	Profit for the period	777,839	605,049
6.01.01.02	Share of profit (loss) of subsidiaries	-289,099	-268,862
6.01.01.03	Depreciation and amortization	9,336	7,007
6.01.01.04	Interest, exchange rate changes, net and fair value adjustment to borrowings and financing	60,492	-19,740
6.01.01.05	Interest and inflation adjustment to debentures	540,514	566,438
6.01.01.06	Current income tax and social contribution	28,207	35,476
6.01.01.07	Deferred income tax and social contribution	44,535	29,914
6.01.01.08	(Reversal of) provision for tax, social security, labor and civil risks	67	-1,630
6.01.01.09	Deferred taxes	23,627	5,730
6.01.01.10	Depreciation of right of use	586	2,017
6.01.01.11	Interest on lease liabilities	114	193
6.01.01.12	Revenue from infrastructure implementation	-460,505	-260,108
6.01.01.13	Derivative financial instruments	-53,458	28,193
6.01.01.14	(Reversal of) variable portion	-390	-29,799
6.01.01.15	Income from short-term investments	-573	-592
6.01.01.16	Infrastructure implementation cost	364,773	198,530
6.01.01.17	Compensation for concession contract asset	-571,392	-550,391
6.01.01.18	Inflation adjustment to concession contract asset	-235,328	-114,528
6.01.01.19	Revenue from inflation adjustment to escrow deposits	-2,699	-4,117
6.01.01.20	Expense on inflation adjustment to contingencies	2,638	10,116
6.01.02	Changes in assets and liabilities	471,088	-226,565
6.01.02.01	(Increase) decrease in receivables from concessionaires and assignees and concession contract asset	770,090	-226,915
6.01.02.02	Income tax and social contribution paid	-43,675	-42,773
6.01.02.03	(Increase) decrease in taxes and social contribution assets, net of liabilities	-18,890	-18,639
6.01.02.04	Dividends received from joint ventures and associates	148,811	229,855
6.01.02.05	(Increase) in other receivables	-954	-21,834
6.01.02.06	(Decrease) in trade payables	-411,352	-217,726
6.01.02.07	Increase in regulatory fees	-11,804	3,499
6.01.02.08	Increase in other payables	38,862	67,968
6.02	Net cash from investing activities	-9,471	-37,759
6.02.01	(Increase) decrease in securities	37	-7
6.02.04	Additions to property, plant and equipment and intangible assets	-9,508	-37,752
6.03	Net cash from financing activities	-923,575	265,894
6.03.01	Payment of borrowings and financing - principal	-1,807	-3,702
6.03.02	Payment of borrowings and financing - interest	-14,030	-12,384
6.03.03	Payment of debentures - principal	-1,095,686	-7,322
6.03.04	Payment of debentures - interest	-334,922	-245,746
6.03.05	Payment of derivative financial instruments	2,801	3,035

Consolidated Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
6.03.07	Issuance of debentures, net of transaction costs	1,284,151	995,043
6.03.08	Payment of lease liability	-913	-3,033
6.03.09	Payment of dividends and interest on capital	-763,169	-459,997
6.05	Increase (decrease) in cash and cash equivalents	-222,674	240,466
6.05.01	Opening balance of cash and cash equivalents	1,306,121	1,083,174
6.05.02	Closing balance of cash and cash equivalents	1,083,447	1,323,640

Consolidated Financial Statements / Statement of Changes in Equity - 01/01/2024 to 06/30/2024**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital reserves, Options granted and Treasury shares	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Noncontrolling interests	Consolidated equity
5.01	Opening balances	3,042,035	598,736	2,925,080	0	-42,591	6,523,260	0	6,523,260
5.02	Prior-year adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted opening balances	3,042,035	598,736	2,925,080	0	-42,591	6,523,260	0	6,523,260
5.04	Capital transactions with shareholders	0	0	-390,283	-144,893	0	-535,176	0	-535,176
5.04.07	Interest on capital	0	0	0	-144,893	0	-144,893	0	-144,893
5.04.08	Proposed additional dividends	0	0	-390,283	0	0	-390,283	0	-390,283
5.05	Total comprehensive income	0	0	0	777,839	2,308	780,147	0	780,147
5.05.01	Profit for the period	0	0	0	777,839	0	777,839	0	777,839
5.05.02	Other comprehensive income	0	0	0	0	2,308	2,308	0	2,308
5.05.02.06	Valuation adjustment to derivative financial instruments	0	0	0	0	2,308	2,308	0	2,308
5.06	Internal changes in equity	0	0	0	0	0	0	0	0
5.07	Closing balances	3,042,035	598,736	2,534,797	632,946	-40,283	6,768,231	0	6,768,231

Consolidated Financial Statements / Statement of Changes in Equity - 01/01/2023 to 06/30/2023**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Capital Paid-in	Capital reserves, Options granted and Treasury shares	Earnings reserves	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Noncontrolling interests	Consolidated equity
5.01	Opening balances	3,042,035	598,736	2,763,359	0	10,410	6,414,540	0	6,414,540
5.02	Prior-year adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted opening balances	3,042,035	598,736	2,763,359	0	10,410	6,414,540	0	6,414,540
5.04	Capital transactions with shareholders	0	0	-460.000	0	0	-460.000	0	-460.000
5.04.08	Approved additional dividends	0	0	-460.000	0	0	-460.000	0	-460.000
5.05	Total comprehensive income	0	0	0	605,049	0	605,049	0	605,049
5.05.01	Profit for the period	0	0	0	605,049	0	605,049	0	605,049
5.06	Internal changes in equity	0	0	0	0	-28,373	-28,373	0	-28,373
5.06.04	Valuation adjustment to derivative financial instruments	0	0	0	0	-28,373	-28,373	0	-28,373
5.07	Closing balances	3,042,035	598,736	2,303,359	605,049	-17,963	6,531,216	0	6,531,216

Consolidated Financial Statements / Statement of Value Added**(In thousands of Brazilian reais – R\$)**

Account Code	Account Description	Accumulated for the Current Year 01/01/2024 to 06/30/2024	Accumulated for the Prior Year 01/01/2023 to 06/30/2023
7.01	Revenue	1,794,988	1,501,561
7.01.02	Other revenue	1,794,988	1,501,561
7.02	Inputs purchased from third parties	-432,791	-314,425
7.02.02	Materials, power, outside services and other	-428,246	-295,302
7.02.04	Other	-4,545	-19,123
7.03	Gross value added	1,362,197	1,187,136
7.04	Retentions	-9,922	-9,024
7.04.01	Depreciation, amortization and depletion	-9,922	-9,024
7.05	Wealth created	1,352,275	1,178,112
7.06	Wealth received in transfer	344,439	339,314
7.06.01	Share of profit (loss) of subsidiaries	289,099	268,862
7.06.02	Finance income	55,340	70,452
7.07	Total wealth for distribution	1,696,714	1,517,426
7.08	Wealth distributed	1,696,714	1,517,426
7.08.01	Personnel	109,849	97,126
7.08.01.01	Salaries and wages	62,498	58,432
7.08.01.02	Benefits	41,476	33,763
7.08.01.03	Severance Pay Fund (FGTS)	5,875	4,931
7.08.02	Taxes, fees and contributions	248,807	214,011
7.08.02.01	Federal	246,366	212,567
7.08.02.02	State	965	81
7.08.02.03	Municipal	1,476	1,363
7.08.03	Lenders and lessors	560,219	601,240
7.08.03.01	Interest	601,006	546,698
7.08.03.03	Other	-40,787	54,542
7.08.03.03.01	Derivative financial instruments	-53,458	28,193
7.08.03.03.02	Leases	114	193
7.08.03.03.03	Other	12,557	26,156
7.08.04	Shareholders	777,839	605,049
7.08.04.01	Interest on capital	144,893	0
7.08.04.03	Retained earnings / loss for the period	632,946	605,049

COMMENTS ON PERFORMANCE AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Main developments up to June 30, 2024 and events after the reporting period

01/08/2024 – The State Environmental and Natural Resources Office (SEMA) has issued the Joint Environmental License for Substation Encruzo Novo, relating to the facilities of subsidiary Tangará.

01/15/2024 – The Company paid to debentureholders of the 11th issue of the 1st and 2nd series debentures the amount of R\$128,682, of which R\$9,952 as interest and R\$75,000 as principal of the 1st series and R\$43,730 as interest of the 2nd series.

01/15/2024 – Subsidiary Janaúba paid to debentureholders of the 1st issue of debentures the amount of R\$14,022, of which R\$5,493 as interest and R\$8,529 as principal.

01/16/2024 – The Company paid interim dividends for 2023 in the amount of R\$228,003, as decided by the Board of Directors on December 27, 2023.

01/31/2024 – The Environmental Institute (IMA) issued the Operating Environmental License for the sections of transmission lines: TL Abdon Batista – Videira (C1/C2 - CD) and TL Abdon Batista – Barra Grande (C3 - CS), including the substation expansion works: Substation Barra Grande, Substation Abdon Batista and Substation Videira to be interconnected, relating to the facilities of subsidiary Pitiguari.

02/01/2024 – The State Environmental and Natural Resources Office (SEMA) has granted the prior License for the section of TL LT Açailândia – Miranda II, relating to the facilities of subsidiary Tangará.

02/05/2024 – The State Environmental and Natural Resources Office (SEMA) has granted the Operating License for Substation Santa Luzia III, relating to the facilities of subsidiary Tangará.

02/19/2024 – The Company paid to debentureholders of the 13th issue of debentures the amount of R\$66,269 relating to interest.

02/26/2024 – The Company concurrently won four ISO ("International Organization for Standardization") certifications, in a work used by Taesa Integrated Management System ("SGIT"). These are: ISO 9001 (Quality Management), 14001 (Environmental Management), 45001 (Occupational Health and Security Management) and 55001 (Asset Management). The certifications were granted by ABS-QE, certifier with international accreditation by ANAB, mutually recognized by CGCRE/INMETRO.

03/05/2024 – The National Electric System Operator (ONS) issued the last Instrument of Final Release (TLD) for project Ivaí, with date retroactive to March 3, 2024, approving 100% of the project RAP.

03/15/2024 – 15th issue of the Company's debentures, which raised the amount of R\$1,300,000. Settlement occurred on April 19, 2024.

03/15/2024 – The Company paid to debentureholders of the 14th issue of the 1st, 2nd and 3rd series debentures the amount of R\$22,411, of which R\$8,869 as interest of the 1st series, R\$2,408 as interest of the 2nd series and R\$11,134 as interest of the 3rd series.

04/15/2024 – The Company paid to debentureholders of the 12th issue of the 1st, 2nd and 3rd series debentures the amount of R\$36,976, of which R\$18,337 as interest of the 1st series, R\$8,963 as interest of the 2nd series and R\$9,676 as interest of the 3rd series.

04/16/2024 – Executive Declaratory Act 537, of April 15, 2024, which makes the Company eligible to the Special Incentive Regime for Infrastructure Development, due to the transfer of ownership of Saíra subsidiary's project to the Company, arising from the corporate merger, was published in the Federal Official Gazette .

04/22/2024 – Payment of total optional early redemption of the 13th issue of debentures, in the amount of R\$1,023,437, of which R\$20,897 as interest, R\$1,000,000 as repayment and R\$2,540 as premium.

04/29/2024 – The Company's AEGM ratified the proposal for allocation of profit for 2023.

04/30/2024 – The Company merged subsidiary Miracema.

05/08/2024 – The Company's Board of Directors approved the distribution of earnings relating to profit for the 1st quarter of 2024, as interest on capital, in the amount of R\$144,893. Payment will be made on June 27, 2024.

05/15/2024 – The Company paid to debentureholders of the 6th issue of the 1st and 2nd series debentures the amount of R\$57,311, of which R\$49,293 as interest of the 1st series, R\$695 as amortization and R\$7,323 as interest of the 2nd series.

05/15/2024 – The Company paid to debentureholders of the 10th issue of the 1st and 2nd series debentures the amount of R\$43,265, of which R\$40,487 for the 1st series and R\$2,778 for the 2nd series.

06/10/2024 – The Water and Land Institute of the Sustainable Development Department of the State of Paraná granted an Installation License to section TL 525 kV Bateias – Curitiba Leste, with approximate extension of 79 km in double circuit, including the expansion works of substations SE Bateias and SE Curitiba Leste to be interconnected, relating to the facilities of subsidiary Ananaí.

06/17/2024 – Subsidiary Janaúba paid to debentureholders of the 2nd issue of debentures the amount of R\$19,930.

06/17/2024 – The Company paid to debentureholders of the 8th issue of debentures the amount of R\$20,844, of which R\$11,460 as amortization and R\$9,384 as interest.

06/24/2024 – The Brazilian Institute of Environment and Natural Renewable Resources (IBAMA) granted the Installation License to substations SE Açailândia and SE Dom Eliseu II, relating to the facilities of subsidiary Tangará.

06/28/2024 – The State Environmental and Natural Resources Office (SEMA) granted the Installation License to the section of TL 230 kV Encruzo Novo – Santa Luzia III, relating to the facilities of subsidiary Tangará.

07/15/2024 – Subsidiary Janaúba paid to debentureholders of the 1st issue of debentures the amount of R\$14,224, of which R\$5,482 as amortization and R\$8,742 as interest.

07/15/2024 – The Company paid to debentureholders of the 5th issue of debentures the amount of R\$404,227, of which R\$361,694 as amortization and R\$42,533 as interest.

07/15/2024 – The Company paid to debentureholders of the 11th issue of debentures the amount of R\$42,871, of which R\$4,372 for the 1st series and R\$38,499 for the 2nd series.

07/17/2024 – The Company made a capital contribution to subsidiary Ananaí in the amount of R\$28,000.

07/17/2024 – The Company made a capital contribution to subsidiary Pitiguari in the amount of R\$30,000.

07/17/2024 – The Company made a capital contribution to subsidiary Tangará in the amount of R\$4,000.

08/12/2024 - The Company's Board of Directors approved the distribution of interim dividends and interest on capital based on distributable profit determined in the first half of 2024 in the amount of R\$223,278, of which R\$118,196 as interest on capital and R\$105,082 as interim dividends, the date of August 16, 2024 being ex-dividends/interest on capital date. Payment will be made on November 27, 2024.

CONSOLIDATED ECONOMIC AND FINANCIAL PERFORMANCE IN THE 2nd QUARTER OF 2024

1. Profit (loss) for the period

In the 2Q24, Taesa posted consolidated profit of R\$403,139, a 83.9% increase compared to the 2Q23.

1.1 Net Operating Revenue (NOR)

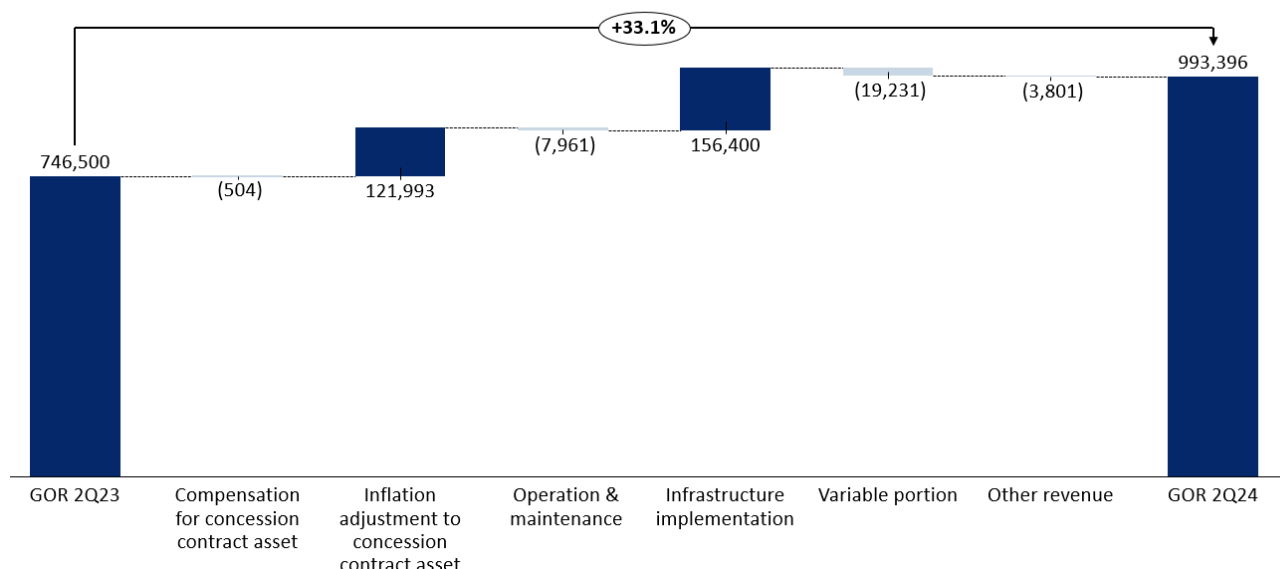
NOR is comprised of gross operating revenue and deductions on gross revenue.

	2Q24	2Q23 (restated)	Variation	% variation
NOR	911,108	682,503	228,605	33.5%

1.1.1 Gross Operating Revenue (GOR)

GOR is comprised of the revenue from compensation for concession contract asset, inflation adjustment to concession contract asset, operation & maintenance (O&M) revenue, infrastructure implementation revenue, variable portion and other revenue.

	2Q24	2Q23 (restated)	Variation	% variation
Compensation for concession contract asset	285,371	285,875	(504)	-0.2%
Inflation adjustment to concession contract asset	100,426	(21,567)	121,991	-565.7%
Operation & maintenance	267,404	275,365	(7,962)	-2.9%
Infrastructure implementation	341,407	185,007	156,400	84.5%
Variable portion	(6,793)	12,438	(19,231)	-154.6%
Other revenue	5,581	9,382	(3,801)	-40.5%
	993,396	746,500	246,893	33.1%



Compensation for concession contract asset: Calculated by the multiplication of the project rate on the balance of the concession contract asset after the start-up of operation of the assets. The 0.2% decrease in the 2Q24 is basically due to the RAP tariff adjustment, which calculated an accumulated deflation of -4.47% for contracts indexed to the IGP-M. The effect was partially offset by the (i) contracts indexed to the IPCA of +3.94%, (ii) startup of activities of concession Sant'Ana and, (iii) accounting for Saíra (converter) 1st phase.

Inflation adjustment to concession contract asset: The 565.7% variation in the 2Q24 refers basically to the increase of the IGP-M (0.73%% in the 2Q24 and -2.73% in the 2Q23) offset by the decrease of the IPCA (1% in the 2Q24 and 1.56% in the 2Q23) recorded between the comparative periods.

Operation & maintenance: The drop by 2.9% in the 2Q24 refers basically (i) to the adjustment to the RAPs for the 2023-2024 cycle, which determined an accumulated deflation of -4;47% for the contracts indexed to the IGP-M, which was partially offset by those indexed to the IPCA of +3.94%, pursuant to Approving Resolution 3.216/23.

Infrastructure implementation: The 84.5% increase in the 2Q24 refers basically to the investments (CAPEX) in projects Ananaí, Pitiguari and Tangará, and the implementation of enhancements in concession Novatrans and TSN, partially offset by the startup of activities of concession Sant'Ana.

Variable portion: The variation by 154.6% in the 2Q24 basically refers to the automatic shutdown of concession Sant'Ana, in January/2024. The variation was also impacted by the recognition of reversals of provisions for rectification and reimbursement of a severe weather event in concession ATE in the 2Q23.

Other revenue: The drop by 40.5% in the 2Q24 basically refers to (i) the accounting for the two first partial RAPs of the 3rd section of Sant'Ana in other revenue, which started to operate as from the 2Q23, being partially offset by the RAP penalty, (ii) the accounting for revenues from Supplementary Credit Notices (AVC) in the 2Q23 and, (iii) lower revenue related to CDE and Proinfa in GTESA between the periods.

1.1.2 Deductions on GOR

	2Q24	2Q23 (restated)	Variation	% variation
Current PIS and COFINS	(39,611)	(38,556)	(1,053)	2.7%
Deferred PIS and COFINS	(16,499)	(769)	(15,728)	2042.6%
ISS and ICMS	(88)	(130)	42	-32.3%
RGR, P&D, TFSEE, PROINFA and CDE	(26,090)	(24,542)	(1,549)	6.3%
	(82,288)	(63,997)	(18,288)	28.6%

The deductions on GOR are comprised of taxes, fees and sector charges. The deductions on GOR grew 28.6% when compared to the 2Q24, mainly due to the increase in deferred PIS and COFINS, which was impacted by the increase in revenue from inflation adjustment, which was influenced by inflation rates.

1.2 Operating costs and expenses

	2Q24	2Q23	Variation	% variation
Personnel	(62,104)	(61,735)	(369)	0.6%
Material	(299,065)	(172,750)	(126,315)	73.1%
- Infrastructure implementation	(288,492)	(140,503)	(147,989)	105.3%
- O&M	(8,700)	(30,547)	21,847	-71.5%
- Sundry	(1,873)	(1,700)	(173)	10.2%
Outside services	(27,039)	(32,996)	5,957	-18.1%
Other	(2,946)	(17,968)	15,022	-83.6%
Subtotal	(391,154)	(285,449)	(105,705)	37.0%
Depreciation and amortization	(5,294)	(3,788)	(1,506)	39.8%
Costs and expenses	(396,448)	(289,237)	(107,211)	37.1%

Personnel: The growth by 0.6% in the 2Q24 basically refers to (i) the employees' salary adjustment due to the collective bargaining agreement and, (ii) meritocracy and promotion program. Effect partially offset by vacant positions.

Material: The 73.1% growth in the 2Q24 refers mainly to the investments in projects Ananaí, Pitiguari, Tangará, Saíra and enhances in Novatrans and TSN. Partially offset by the startup of activities of Sant'Ana in 2023 and decrease of O&M capex of concessions NVT, Saíra, Munirah and TSN.

Outside services: The 18.1% decrease in the 2Q24 basically refers to the variation in (i) administrative consulting, (ii) technical and project consulting, (iii) cleaning of right of way. Effect mitigated by the increase in expanses on cleaning and upkeep, offset by receipts, through escrow account.

Other: The 83.6% drop in the 2Q24 basically refers to the event in the 2Q23 regarding the provision for onerous contract in Saíra and lower provisions for civil risks in the period. These impacts were partially offset by the reversal of the provision for onerous contract in Sant'Ana and reversal of tax contingencies in the 2Q23.

Depreciation and amortization: The 39.8% growth in the 2Q24 basically refers to the recognition of TAESA Fleet.

1.3 Share of profit (loss) of subsidiaries

	2Q24	2Q23	Variation	% variation
ETAU	6,024	2,145	3,879	180.80%
AIMORÉS	12,535	13,772	(1,237)	-9.00%
PARAGUAÇU	18,536	22,108	(3,572)	-16.20%
IVAÍ	19,959	22,860	(2,901)	-12.70%
TBE GROUP	74,817	20,568	54,249	263.80%
Total	131,871	81,453	50,418	61.90%

Share of profits (loss) of subsidiaries: The 61.9% growth in the 2Q24 basically refers to (i) the positive result of the Periodic Tariff Review in TBE, (ii) impact on the revenue from inflation adjustment as a result of the variation in the macroeconomic indices posted in the compared periods, in particular the IGP-M, partially offset by lower IPCA, (iii) increase in finance income due to higher cash available in TBE, (iv) inflation adjustment to the RAP for the 2023-2024 cycle of the agreements adjusted by the IPCA, partially offset by the IGP-M deflation, (v) decrease in finance costs of Ivaí, (vi) tax benefit (SUDENE) in Aimorés and Paraguaçu and, (vii) suspension of tax incentive (SUDAM) in associate EATE.

1.4 Finance income (costs)

	2Q24	2Q23	Variation	% variation
Interest on short-term investments	30,321	36,669	(6,348)	-17.3%
Finance income	30,321	36,669	(6,348)	-17.3%
Interest incurred	(182,973)	(188,090)	5,117	-2.7%
Inflation adjustments and exchange rate changes	(42,439)	(82,793)	40,354	-48.7%
Subtotal finance costs	(225,412)	(270,883)	45,471	-16.8%
Other finance costs - net of finance income	(7,770)	(11,878)	4,108	-34.6%
Finance costs – leases	(54)	(82)	28	-34.1%
Finance costs	(233,236)	(282,843)	49,607	-17.5%
Finance income (costs)	(202,915)	(246,174)	43,259	-17.6%

Finance income: The 17.3% drop in the 2Q24 refers mainly to the CDI fluctuation (2.53% in the 2Q24 x 3.09% in the 2Q23) and lower volume of cash invested in the 2Q24.

Interest incurred: The 2.7% drop in the 2Q24 refers basically to (i) the lower cost/spread as a result of the replacement of the 13th issue of Taesa debentures indexed to the CDI + 1.50% p.a., arising from the proceeds from the 1st series of the 15th issue of debentures indexed to the CDI + 0.63% and, (ii) CDI decrease between the compared period: 2Q24 (2.53%) x 2Q23 (3.09%).

Inflation adjustments and exchange rate changes: The 48.7% drop in the 2Q24 refers basically to (i) the exchange gain from operations through Non-Deliverable Forward (NDF) in Saíra and, (ii) accumulated IPCA depreciation between the compared periods: 2Q24 (2.54%) x 2Q23 (2.87%).

Other finance income (costs): The 34.6% drop in the 2Q24 refers basically to (i) the decrease in expense on the adjustment to lawsuits and, (ii) inflation gains on the Adjustment Portion (PA) of retroactivity. This effect was partially offset by (i) the decrease in revenue from inflation adjustment to escrow deposits, (ii) the premium paid to the debentureholders for the advanced settlement of the 13th issue of debentures and, (iii) the bank expense as a result of the bookkeeping of securities.

1.5 Income tax and social contribution

	2Q24	2Q23 (restated)	Variation	% variation
Current IRPJ and CSLL	(15,782)	(25,406)	9,624	-37.9%
Deferred IRPJ and CSLL	(24,695)	18,500	(43,195)	-233.5%
	(40,477)	(6,906)	(33,571)	486.1%

Reconciliation of effective IRPJ and CSLL rate – taxable income	2Q24	2Q23 (restated)
Profit before taxes	443,616	228,545
IRPJ and CSLL expenses calculated at the rate of 34%	(150,830)	(77,705)
Share of profit (loss) of subsidiaries	44,837	27,695
Tax incentive - IRPJ - SUDAM/SUDENE	4,026	5,166
Tax incentive - IRPJ - Audio-visual sponsorships	224	157
Interest on capital paid	49,264	-
Consolidated companies – deemed income	12,868	39,777
Other	(866)	(1,996)
IRPJ and CSLL expense	(40,477)	(6,906)
Effective rate	9%	3%

Income tax and social contribution: The 486.1% growth in the 2Q24 refers mainly to (i) the increase in profit before taxes, basically as a result of the variation in macroeconomic indices and infrastructure revenue of projects under construction that affected expense on deferred taxes and, (ii) the change in the tax regime of concessions Sant'Ana and Saíra to taxable income. Impact partially offset by (i) the tax benefit on the payment of interest on capital due to (ii) the representativeness of the share of profit (loss) of subsidiaries and companies under the deemed income regime, (iii) the recognition of tax incentive (SUDAM) of Miracema and, (iv) the effect from the merger of ATE III, Sant'Ana, Saíra and Miracema.

1.6 Relationship with Independent Auditor

Deloitte Touche Tohmatsu Auditores Independentes LTDA provides independent audit services in connection with the financial statements of the Company and its subsidiaries since April 2022. The Company has engaged Deloitte to provide independent audit services over a period of three consecutive years, adjusted based on the IPCA. The amount relating to the independent audit services for 2024 was R\$1,973.

TAESA's policies when engaging independent auditors to provide non-audit services are intended to ensure the lack of conflict of interests, loss of independence or objectivity and rely on principles that preserve the auditor's independence.

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The Company is subject to arbitration at the Market Arbitration Chamber as set forth in the arbitration clause included in its bylaws.

Balance sheet as at June 30, 2024 and December 31, 2023
(In thousands of Brazilian reais - R\$)

		Consolidated		Parent	
			12/31/2023		12/31/2023
	Note	06/30/2024	(Restated)	06/30/2024	(Restated)
Assets					
<i>Current assets</i>					
Cash and cash equivalents	5	1,083,447	1,306,121	893,271	1,143,367
Receivables from					
concessionaires and assignees	7	238,027	282,010	196,394	221,191
Concession contract asset	8	1,493,553	1,502,996	1,075,094	1,034,816
Current taxes and social contributions	9	309,736	295,557	279,284	268,090
Dividends receivable	13	85,319	81,810	96,992	207,358
Derivative financial instruments	19	1,971	-	1,971	-
Other receivables		69,946	69,322	55,405	55,267
Total current assets		3,281,999	3,537,816	2,598,411	2,930,089
<i>Noncurrent assets</i>					
Securities	6	12,070	11,534	6,557	6,233
Receivables from					
concessionaires and assignees	7	75,832	44,832	63,926	37,040
Concession contract asset	8	12,206,285	11,687,100	6,730,312	5,995,728
Derivative financial instruments	19	29,623	-	29,623	-
Other receivables		44,446	40,634	27,990	24,539
Escrow deposits		135,871	125,876	48,958	51,257
Investments	12	3,628,220	3,491,441	7,703,043	7,569,575
Right of use		1,664	2,252	1,619	2,173
Property, plant and equipment		227,263	229,990	226,620	228,513
Intangible assets		168,835	165,937	168,820	165,922
Total noncurrent assets		16,530,109	15,799,596	15,007,468	14,080,980
Total assets		19,812,108	19,337,412	17,605,879	17,011,069

The accompanying notes are an integral part of this interim financial information.

(continued)

Balance sheet as at June 30, 2024 and December 31, 2023
(In thousands of Brazilian reais - R\$)

		Consolidated		Parent	
			12/31/2023		12/31/2023
	Note	06/30/2024	(Restated)	06/30/2024	(Restated)
Liabilities					
<i>Current liabilities</i>					
Trade payables		125,666	170,505	71,090	113,493
Borrowings and financing	14.1	12,426	11,578	7,036	6,197
Debentures	14.2	1,375,604	1,142,184	1,354,401	1,122,333
Lease liability		1,467	1,602	1,412	1,542
Current taxes and social contributions	9	29,020	49,200	14,196	32,512
Regulatory charges		39,275	51,079	33,818	45,248
Dividends and interest on capital payable	13	90	228,083	90	228,083
Derivative financial instruments		-	160	-	160
Other payables		124,779	109,275	117,207	100,948
Total current liabilities		1,708,327	1,763,666	1,599,250	1,650,516
<i>Noncurrent liabilities</i>					
Borrowings and financing	14.1	435,194	391,387	392,175	346,697
Debentures	14.2	8,315,286	8,154,649	7,263,868	7,124,873
Derivative financial instruments	19	113,179	135,579	113,179	135,579
Lease liability		577	1,240	577	1,209
Deferred taxes and social contribution	10	1,312,583	1,266,859	781,354	631,386
Deferred taxes	11	739,317	715,690	394,212	324,637
Provision for risks	15	146,716	138,333	46,372	50,585
Other payables		272,698	246,749	246,661	222,327
Total noncurrent liabilities		11,335,550	11,050,486	9,238,398	8,837,293
Total liabilities		13,043,877	12,814,152	10,837,648	10,487,809
<i>Equity</i>					
Capital		3,067,535	3,067,535	3,067,535	3,067,535
Share issuance costs		(25,500)	(25,500)	(25,500)	(25,500)
Capital reserve		598,736	598,736	598,736	598,736
Earnings reserve		2,534,797	2,534,797	2,534,797	2,534,797
Additional dividends proposed		-	390,283	-	390,283
Other comprehensive income		(40,283)	(42,591)	(40,283)	(42,591)
Interest on capital		(144,893)	-	(144,893)	-
Profit for the period		777,839	-	777,839	-
Total equity	16	6,768,231	6,523,260	6,768,231	6,523,260
Total liabilities and equity		19,812,108	19,337,412	17,605,879	17,011,069

The accompanying notes are an integral part of this interim financial information.

Statement of income
for the periods ended June 30, 2024 and 2023
(In thousands of Brazilian reais - R\$, except earnings per share)

Note	Consolidated				Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Revenue from infrastructure implementation, inflation adjustment to concession contract asset, operation and maintenance and other, net	625,737	396,628	1,069,200	821,910	332,756	102,811	605,250	339,710
Compensation for concession contract asset	285,371	285,875	571,392	550,391	188,794	142,348	368,788	286,681
Net operating revenue	911,108	682,503	1,640,592	1,372,301	521,550	245,159	974,038	626,391
<i>Operating costs</i>								
Personnel	(24,696)	(25,862)	(51,008)	(48,124)	(19,804)	(14,325)	(40,748)	(26,994)
Material	(299,065)	(172,750)	(380,665)	(246,640)	(78,380)	(12,268)	(97,743)	(20,223)
Outside services	(17,517)	(20,659)	(26,691)	(27,666)	(12,864)	(13,677)	(19,722)	(17,764)
Depreciation and amortization	(760)	(1,233)	(782)	(3,877)	(743)	(1,213)	(748)	(3,399)
Other operating costs	(1,879)	(19,687)	(3,924)	(20,330)	(1,398)	(1,201)	(2,524)	(1,299)
	(343,917)	(240,191)	(463,070)	(346,637)	(113,189)	(42,684)	(161,485)	(69,679)
Gross profit	567,191	442,312	1,177,522	1,025,664	408,361	202,475	812,553	556,712
<i>General and administrative expenses</i>								
Personnel and management	(37,408)	(35,873)	(77,561)	(66,665)	(32,175)	(31,571)	(66,849)	(58,877)
Outside services	(9,522)	(12,337)	(20,890)	(20,996)	(7,319)	(10,926)	(14,742)	(18,881)
Depreciation and amortization	(4,534)	(2,555)	(9,140)	(5,147)	(4,531)	(2,553)	(9,130)	(5,143)
Other operating expenses	(1,067)	1,719	(3,570)	(491)	(390)	5,470	(2,555)	5,282
	(52,531)	(49,046)	(111,161)	(93,299)	(44,415)	(39,580)	(93,276)	(77,619)
Profit before finance income (costs), net, share of profit (loss) of subsidiaries and taxes and contributions	514,660	393,266	1,066,361	932,365	363,946	162,895	719,277	479,093
Share of profit (loss) of subsidiaries	131,871	81,453	289,099	268,862	233,397	257,272	549,327	602,053
Finance income	30,321	36,669	55,340	70,452	22,577	25,235	40,190	47,420
Finance costs	(233,236)	(282,843)	(560,219)	(601,240)	(206,916)	(242,373)	(499,499)	(522,909)
Finance income (costs), net	(202,915)	(246,174)	(504,879)	(530,788)	(184,339)	(217,138)	(459,309)	(475,489)
Profit before taxes and contributions	443,616	228,545	850,581	670,439	413,004	203,029	809,295	605,657
Current income tax and social contribution	(15,782)	(25,406)	(28,207)	(35,476)	(10,943)	(8,735)	(19,870)	(8,272)
Deferred income tax and social contribution	(24,695)	18,500	(44,535)	(29,914)	1,078	27,345	(11,586)	7,664
Income tax and social contribution	(40,477)	(6,906)	(72,742)	(65,390)	(9,865)	18,610	(31,456)	(608)
Profit for the period	403,139	221,639	777,839	605,049	403,139	221,639	777,839	605,049
Earnings per share								
Common share - basic and diluted (in R\$)	0.39007	0.21446	0.75263	0.58544	0.39007	0.21446	0.75263	0.58544
Preferred share - basic and diluted (in R\$)	0.39007	0.21446	0.75263	0.58544	0.39007	0.21446	0.75263	0.58544

The accompanying notes are an integral part of this interim financial information.

**Statement of comprehensive income
for the periods ended June 30, 2024 and 2023
(In thousands of Brazilian reais - R\$)**

Consolidated					Parent				
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)	
Note	06/30/2024	(restated)	06/30/2024	(restated)	06/30/2024	(restated)	06/30/2024	(restated)	
Profit for the period	403,139	221,639	777,839	605,049	403,139	221,639	777,839	605,049	
Valuation adjustments to equity of derivative financial instruments	19	(1,236)	(22,280)	2,308	(28,373)	(1,236)	(22,280)	2,308	(28,373)
Comprehensive income for the period	401,903	199,359	780,147	576,676	401,903	199,359	780,147	576,676	

The accompanying notes are an integral part of this interim financial information.

**Statement of changes in equity (parent and consolidated)
for the periods ended June 30, 2024 and 2023
(In thousands of Brazilian reais - R\$)**

		Capital			Earnings reserve							
			Share issuance costs	Capital reserve, capital transactions	Legal	Tax incentive	Special reserve	Unrealized earnings reserve	Additional dividends proposed	Retained earnings	Valuation adjustments to equity	Total
Note	Capital											
Balances as at December 31, 2022 (restated)		3,067,535	(25,500)	598,736	433,057	327,622	1,698,616	(155,936)	460,000	-	10,410	6,414,540
Transfer between reserves		-	-	-	-	-	(1,698,616)	1,698,616	-	-	-	-
Additional dividends approved		-	-	-	-	-	-	-	(460,000)	-	-	(460,000)
Valuation adjustments to equity of derivative financial instruments	19	-	-	-	-	-	-	-	-	-	(28,373)	(28,373)
Profit for the period		-	-	-	-	-	-	-	-	605,049	-	605,049
Balances as at June 30, 2023 (restated)		3,067,535	(25,500)	598,736	433,057	327,622	-	1,542,680	-	605,049	(17,963)	6,531,216
Balances as at December 31, 2023 (restated)	16	3,067,535	(25,500)	598,736	433,057	326,270	-	1,775,470	390,283	-	(42,591)	6,523,260
Additional dividends approved		-	-	-	-	-	-	-	(390,283)	-	-	(390,283)
Valuation adjustments to equity of derivative financial instruments	19	-	-	-	-	-	-	-	-	-	2,308	2,308
Interest on capital	12	-	-	-	-	-	-	-	-	(144,893)	-	(144,893)
Profit for the period		-	-	-	-	-	-	-	-	777,839	-	777,839
Balances as at June 30, 2024	16	3,067,535	(25,500)	598,736	433,057	326,270	-	1,775,470	-	632,946	(40,283)	6,768,231

The accompanying notes are an integral part of this interim financial information.

**Statement of cash flows
for the periods ended June 30, 2024 and 2023
(In thousands of Brazilian reais - R\$)**

		Consolidated		Parent	
	Note	06/30/2024	06/30/2023 (restated)	06/30/2024	06/30/2023 (restated)
Cash flows from operating activities					
Profit for the period		777,839	605,049	777,839	605,049
Adjustments to:					
Share of profit (loss) of subsidiaries	12	(289,099)	(268,862)	(549,327)	(602,053)
Depreciation and amortization		9,336	7,007	9,326	6,999
Depreciation of right of use		586	2,017	552	1,543
Provision for (reversal of) risks	15	67	(1,630)	41	(6,747)
Interest, exchange rate changes and adjustment to fair value on borrowings and financing	14.1 and 23	60,492	(19,740)	58,448	(22,419)
Interest and inflation adjustment on debentures	14.2 and 23	540,514	566,438	483,568	496,047
Gains (losses) on derivative financial instruments	19 and 23	(53,458)	28,193	(53,458)	28,193
Interest on lease liabilities		114	193	111	180
Current income tax and social contribution	17	28,207	35,476	19,870	8,272
Deferred income tax and social contribution	17	44,535	29,914	11,586	(7,664)
Deferred taxes	21	23,627	5,730	3,755	(11,964)
Infrastructure implementation cost	21 and 22	364,773	198,530	85,624	1,829
Compensation for concession contract asset	8 and 21	(571,392)	(550,391)	(368,788)	(286,681)
Inflation adjustment to concession contract asset	8 and 21	(235,328)	(114,528)	(102,731)	97,439
Revenue from infrastructure implementation	8 and 21	(460,505)	(260,108)	(109,115)	(5,842)
Income from short-term investments		(573)	(592)	(323)	(358)
Revenue from inflation adjustment to escrow deposits		(2,699)	(4,117)	(784)	(3,674)
Expense on inflation adjustment to contingencies	15	2,638	10,116	300	7,032
Reversal for variable portion	7	(390)	(29,799)	(24)	(30,103)
		239,284	238,896	266,470	275,078
Changes in assets and liabilities:					
Decrease (increase) in receivables from concessionaires and assignees and concession contract asset		770,090	(226,915)	527,648	372,162
(Increase) in taxes and social contribution assets, net of liabilities		(18,890)	(18,639)	(19,251)	(14,968)
(Increase) decrease in other receivables		(954)	(21,834)	2,337	(21,388)
(Decrease) in trade payables		(411,352)	(217,726)	(128,194)	(38,873)
(Decrease) increase in regulatory fees		(11,804)	3,499	(12,638)	3,527
Increase in other payables		38,862	67,968	28,764	29,086
Dividends received from subsidiaries	13	-	-	119,175	167,675
Dividends received from joint ventures and associates	13	148,811	229,855	148,811	229,855
		514,763	(183,792)	666,652	727,076
Cash generated by operating activities		754,047	55,104	933,122	1,002,154
Income tax and social contribution paid		(43,675)	(42,773)	(29,308)	(21,191)
Net cash generated by operating activities		710,372	12,331	903,814	980,963
Cash flows from investing activities					
Decrease (increase) in securities		37	(7)	-	-
Additions to property, plant and equipment and intangible assets		(9,508)	(37,752)	(9,484)	(37,665)
Capital increase in subsidiaries	12	-	-	(305,000)	(1,064,731)
Merged net cash		-	-	46,450	-
Net cash (used in) investing activities		(9,471)	(37,759)	(268,034)	(1,102,396)
Cash flows from financing activities					
Payment of borrowings and financing - principal	14.1	(1,807)	(3,702)	(27)	(1,931)
Payment of borrowings and financing - interest	14.1	(14,030)	(12,384)	(12,104)	(9,712)
Issuance of debentures, net of transaction costs	14.2	1,284,151	995,043	1,284,151	995,043
Payment of debentures - principal	14.2	(1,095,686)	(7,322)	(1,087,156)	(1,172)
Payment of debentures - interest	14.2	(334,922)	(245,746)	(309,500)	(220,914)
Payment of lease liability		(913)	(3,033)	(872)	(2,424)
Payment of dividends and interest on capital	13	(763,169)	(459,997)	(763,169)	(459,997)
Receipt of derivative financial instruments	19	2,801	3,035	2,801	3,035
Net cash (used in) generated by financing activities		(923,575)	265,894	(885,876)	301,928
(Decrease) increase in cash and cash equivalents		(222,674)	240,466	(250,096)	180,495
Opening balance of cash and cash equivalents	5	1,306,121	1,083,174	1,143,367	759,628
Closing balance of cash and cash equivalents	5	1,083,447	1,323,640	893,271	940,123
(Decrease) increase in cash and cash equivalents		(222,674)	240,466	(250,096)	180,495

The accompanying notes are an integral part of this interim financial information.

**Statement of value added
for the periods ended June 30, 2024 and 2023
(In thousands of Brazilian reais - R\$)**

		Consolidated		Parent	
		06/30/2024	06/30/2023 (restated)	06/30/2024	06/30/2023 (restated)
	Note				
Revenues					
Compensation for concession contract asset	8 and 21	571,392	550,391	368,788	286,681
Inflation adjustment to concession contract asset	8 and 21	235,328	114,528	102,731	(97,439)
Operation & maintenance	21	534,808	542,226	502,221	471,623
Infrastructure implementation	8 and 21	460,505	260,108	109,115	5,842
Variable portion	21	(26,689)	17,453	(11,380)	21,437
Other revenue	21	19,644	16,855	14,396	12,194
		1,794,988	1,501,561	1,085,871	700,338
Inputs purchased from third parties (include taxes - ICMS, IPI, PIS, and COFINS)					
Materials, power, outside services and other		(428,246)	(295,302)	(132,207)	(56,868)
General, administrative and other expenses		(4,545)	(19,123)	(2,667)	5,332
		(432,791)	(314,425)	(134,874)	(51,536)
Gross value added					
		1,362,197	1,187,136	950,997	648,802
Depreciation and amortization	22	(9,922)	(9,024)	(9,878)	(8,542)
Wealth created by the Company					
		1,352,275	1,178,112	941,119	640,260
Wealth received in transfer					
Share of profit (loss) of subsidiaries	12	289,099	268,862	549,327	602,053
Finance income	23	55,340	70,452	40,190	47,420
		344,439	339,314	589,517	649,473
Total wealth for distribution					
		1,696,714	1,517,426	1,530,636	1,289,733
Wealth distributed					
Personnel					
Salaries and wages	22	62,498	58,432	46,886	36,677
Benefits	22	41,476	33,763	37,799	29,547
Severance pay fund (FGTS)		5,875	4,931	5,497	4,294
		109,849	97,126	90,182	70,518
Taxes, fees and contributions					
Federal (including ANEEL's regulatory charges)		246,366	212,567	161,097	90,004
State		965	81	797	71
Municipal		1,476	1,363	1,222	1,182
		248,807	214,011	163,116	91,257
Lenders and lessors					
Debt charges, inflation adjustment and exchange rate changes, net	23	601,006	546,698	542,016	473,628
Derivative financial instruments	23	(53,458)	28,193	(53,458)	28,193
Leases	23	114	193	111	180
Other	23	12,557	26,156	10,830	20,908
		560,219	601,240	499,499	522,909
Shareholders					
Profit for the period	20	632,946	605,049	632,946	605,049
Interest on capital declared	12	144,893	-	144,893	-
		777,839	605,049	777,839	605,049
Total wealth distributed					
		1,696,714	1,517,426	1,530,636	1,289,733

The accompanying notes are an integral part of this interim financial information.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

1. GENERAL INFORMATION

Transmissora Aliança de Energia Elétrica S.A. ("Taesa" or "Company") is a publicly-held company domiciled in Brazil and headquartered at Av. das Américas, 2,480, bloco 6, sala 201, Barra da Tijuca, City of Rio de Janeiro, State of Rio de Janeiro, engaged in the following:

- Operating and exploiting the power transmission public utility concession for implementation, operation and maintenance of the transmission lines comprising the Basic Grid of the National Interconnected System (SIN);
- Performing other activities concerning the power transmission industry, such as: (a) planning studies and activities and construction of project-related facilities; (b) chemical analysis of materials and equipment; (c) basic and detailed engineering services, search and procurement process, performance of construction work, commissioning, operation and maintenance of systems; (d) lease, loan or onerous assignment of equipment, infrastructure and facilities; and (e) technical support;
- Performing any other activities that enable the better use and appreciation of the aggregate grids, structures, resources and capabilities;
- Operating both in Brazil and abroad, individually or in partnership with other entities, participating in auctions and performing any other related, similar, complementary activity or that is somehow useful for the achievement of the corporate purpose;
- Holding interest in other companies, either Brazilian or foreign, operating in the power transmission sector, as a partner or shareholder; and
- Implementing a project associated with the public utility concession that it is exploiting, in particular the provision of telecommunication and data transmission services, operation and maintenance of facilities owned by other concessionaires, in addition to supplementary services related to engineering, trials and research activities.

Controlling shareholders – Companhia Energética de Minas Gerais - CEMIG and ISA Investimentos e Participações do Brasil S.A. hold the Company's shared control, under a shareholders' agreement.

Subsidiaries, joint ventures and associates

Subsidiaries: SGT, MAR, JAN, BRAS, SJT, SPT, LNT, ANT, PTG and TNG.

Joint ventures: ETAU, Aimorés, Paraguaçu and Ivaí.

Associates: (a) with direct interest: EATE, ECTE, ENTE and ETEP; (b) with indirect interest: STC, ESDE, Lumitrans, ETSE and ESTE; and (c) with direct and indirect interest: EBTE, ERTE, EDTE, Transleste, Transirapé and Transudeste. The associates are collectively referred to as "TBE Group".

The subsidiaries, joint ventures and associates (herein referred to as "Taesa Group" or "Group", when referred to together with the Company) are privately-held companies, whose shares are not traded on stock exchanges, domiciled in Brazil and headquartered in the following States: Rio de Janeiro (SGT, MAR, MIR, JAN, ETAU, BRAS, SJT, SPT, LNT, ANT, PTG, TNG, Aimorés and Paraguaçu), Santa Catarina (Lumitrans, STC and ECTE), São Paulo (Ivaí, ERTE, EBTE, ETEP, ETSE, EATE, ENTE, ESDE and ESTE), Minas Gerais (Transleste, Transudeste and Transirapé) and Bahia (EDTE).

The core activity of the companies in which the Company holds equity interests is electric power transmission. They are responsible for implementing, operating and maintaining the National Interconnected System (SIN) basic network facilities for a 30-year period.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Taesa Group's concessions with direct or indirect interest									
Concession	Acquisition (*) Establishment (**)	Start End	Equity interest	Location	Periodic tariff revision		Km (a) (unaudited)	SE (b)	
	Concession contract				Term (years)	Next			
Taesa									
Transmissora Sudeste Nordeste S.A. ("TSN")	06/06/2006 (*) 097/2000	12/20/2000 12/20/2030	100%	BA and GO	5 (c)	07/01/2029	1.139	8	
Novatrans Energia S.A. ("NVT")	06/06/2006 (*) 095/2000	12/20/2000 12/20/2030	100%	DF, GO, MA and TO	5 (c)	07/01/2029	1.278	6	
Munirah Transmissora de Energia S.A. ("MUN")	06/06/2006 (*) 006/2004	02/18/2004 02/18/2034	100%	BA	5 (c)	07/01/2029	106	2	
Goiânia Transmissora de Energia S.A. ("GTE")	11/30/2007 (*) 001/2002	01/21/2002 01/21/2032	100%	PB and PE	5 (c)	07/01/2029	52	3	
Paraíso-Açu Transmissora de Energia S.A. ("PAT")	11/30/2007 (*) 087/2002	12/11/2002 12/11/2032	100%	RN	5 (c)	07/01/2029	146	4	
Empresa de Transmissão de Energia do Oeste Ltda. ("ETEO")	05/30/2008 (*) 040/2000	05/12/2000 05/12/2030	100%	SP	5 (c)	07/01/2029	505	3	
Sul Transmissora de Energia S.A. ("STE") (d)	11/30/2011 (*) 081/2002	12/19/2002 12/19/2032	100%	RJ	5 (c)	07/01/2029	390	5	
ATE Transmissora de Energia S.A. ("ATE")	11/30/2011 (*) 003/2004	02/18/2004 02/18/2034	100%	PR and SP	5 (c)	07/01/2029	370	3	
ATE II Transmissora de Energia S.A. ("ATE II")	11/30/2011 (*) 011/2005	03/15/2005 03/15/2035	100%	BA, PI and TO	5 (c)	07/01/2029	942	4	
Nordeste Transmissora de Energia S.A. ("NTE")	11/30/2011 (*) 002/2002	01/21/2002 01/21/2032	100%	PB, PE and AL	5 (c)	07/01/2029	383	4	
ATE III Transmissora de Energia S.A. ("ATE III") (e)	11/30/2011 (*) 001/2006	04/27/2006 04/27/2036	100%	PA and TO	5	07/01/2029	454	4	
Sant'Ana Transmissora de Energia Elétrica S.A. ("SAN") (d) (e)	01/11/2019 (**) 012/2019	03/22/2019 03/22/2049	100%	RS	5	07/01/2029	558	6	
Saíra Transmissora de Energia Elétrica S.A. ("SIT") (e)	02/21/2022 (**) 005/2023	03/30/2023 03/30/2053	100%	SC and RS	5	07/01/2028	743	4	
Miracema Transmissora de Energia Elétrica S.A. ("MIR")	04/26/2016 (**) 017/2016	06/27/2016 06/27/2046	100%	TO	5	07/01/2026	90	3	
Subsidiaries									
São Gotardo Transmissora de Energia S.A. ("SGT")	06/12/2012 (**) 024/2012	08/27/2012 08/27/2042	100%	MG	5	07/01/2028	n/a	1	
Mariana Transmissora de Energia Elétrica S.A. ("MAR")	12/18/2013 (**) 011/2014	05/02/2014 10/02/2046	100%	MG	5	07/01/2029	82	2	
Janaúba Transmissora de Energia Elétrica S.A. ("JAN")	11/09/2016 (**) 015/2017	02/10/2017 02/10/2047	100%	MG and BA	5	07/01/2027	545	3	
Brasnorte Transmissora de Energia S.A. ("BRAS")	12/07/2007 (**) 003/2008	03/17/2008 03/17/2038	100%	MT	5	07/01/2028	402	4	
São João Transmissora de Energia S.A. ("SJT")	02/14/2020 (*) 008/2013	08/01/2013 08/01/2043	100%	PI	5	07/01/2029	413	2	
São Pedro Transmissora de Energia S.A. ("SPT")	02/14/2020 (*) 015/2013	10/09/2013 10/09/2043	100%	BA and PI	5	07/01/2029	494	6	
Lagoa Nova Transmissora de Energia Elétrica S.A. ("LNT")	03/13/2020 (*) 030/2017	08/11/2017 08/11/2047	100%	RN	5	07/01/2028	28	2	
Ananai Transmissora de Energia Elétrica S.A. ("ANT")	05/12/2021 (**) 001/2022	03/31/2022 03/31/2052	100%	SP and PR	5	07/01/2027	363	4	
Pitiguari Transmissora de Energia Elétrica S.A. ("PTG")	02/21/2022 (**) 015/2022	09/30/2022 09/30/2052	100%	SC	5	07/01/2027	93	3	
Tangará Transmissora de Energia Elétrica S.A. ("TNG")	05/12/2021 (**) Mar-23	03/30/2023 03/30/2053	100%	MA and PR	5	07/01/2028	279	4	
Joint ventures									
Empresa de Transmissão do Alto Uruguai S.A. ("ETAU")	12/28/2007 (*) 082/2002	12/18/2002 12/18/2032	75.62%	RS and SC	5 (c)	07/01/2029	188	4	
Interligação Elétrica Aimorés S.A. ("Aimorés")	11/18/2016 (**) 004/2017	02/10/2017 02/10/2047	50%	MG	5	07/01/2027	208	2	
Interligação Elétrica Paraguaçu S.A. ("Paraguaçu")	11/18/2016 (**) 003/2017	02/10/2017 02/10/2047	50%	MG and BA	5	07/01/2027	338	2	
Interligação Elétrica Ivaí S.A. ("Ivaí")	05/17/2017 (**) 022/2017	08/11/2017 08/11/2047	50%	PR	5	07/01/2028	600	5	
Associates									
Empresa Amazonense de Transmissão de Energia S.A. ("EATE")	05/31/2013 (*) 042/2001	06/12/2001 06/12/2031	49.98%	PA and MA	5 (c)	07/01/2029	927	5	
Empresa Paraense de Transmissão de Energia S.A. ("ETEP")	05/31/2013 (*) 043/2001	06/12/2001 06/12/2031	49.98%	PA	5 (c)	07/01/2029	328	2	
Empresa Catarinense Transmissão de Energia S.A. ("ECTE")	05/31/2013 (*) 088/2000	11/01/2000 11/01/2030	19.09%	SC	5 (c)	07/01/2029	253	2	

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Taesa Group's concessions with direct or indirect interest									
Concession	Acquisition (*) Establishment (**)	Start End	Equity interest	Location	Periodic tariff revision		Km (a) (unaudited)	SE (b)	
	Concession contract				Term (years)	Next			
Empresa Norte de Transmissão de Energia S.A. ("ENTE")	05/31/2013 (*) 085/2002	11/12/2002 11/12/2032	49.99%	PA and MA	5 (c)	07/01/2029	459	3	
Empresa Regional de Transmissão de Energia S.A. ("ERTE")	05/31/2013 (*) 083/2002	11/12/2002 11/12/2032	49.99%	PA	5 (c)	07/01/2029	155	3	
Sistema de Transmissão Catarinense S.A. ("STC")	05/31/2013 (*) 006/2006	04/27/2006 04/27/2036	39.99%	SC	5 (c)	07/01/2029	230	4	
Lumitrans Companhia Transmissora de Energia Elétrica S.A. ("Lumitrans")	05/31/2013 (*) 007/2004	02/18/2004 02/18/2034	39.99%	SC	5 (c)	07/01/2029	40	2	
EBTE Empresa Brasileira de Transmissão de Energia S.A. ("EBTE")	05/31/2013 (*) 011/2008	10/16/2008 10/16/2038	74.49%	MT	5	07/01/2029	782	7	
ESDE Empresa Santos Dumont de Energia S.A. ("ESDE")	05/31/2013 (*) 025/2009	11/19/2009 11/19/2039	49.98%	MG	5	07/01/2025	n/a	1	
ETSE Empresa de Transmissão Serrana S.A. ("ETSE")	05/31/2013 (*) 006/2012	05/10/2012 05/10/2042	19.09%	SC	5	07/01/2027	n/a	2	
Empresa Sudeste de Transmissão de Energia S.A. ("ESTE")	11/11/2016 (*) 19/2017	02/10/2017 02/10/2047	49.98%	MG and ES	5	07/01/2027	237	2	
Empresa Diamantina de Transmissão de Energia S.A. ("EDTE")	03/26/2018 (*) 015/2016	12/01/2016 12/01/2046	49.99%	BA	5	07/01/2027	165	3	
Companhia Transleste de Transmissão S.A. ("Transleste")	10/17/2013 (*) 009/2004	02/18/2004 02/18/2034	54.00%	MG	5 (c)	07/01/2029	139	2	
Companhia Transudeste de Transmissão S.A. ("Transudeste")	10/17/2013 (*) 005/2005	03/04/2005 03/04/2035	54.00%	MG	5 (c)	07/01/2029	140	2	
Companhia Transirapé de Transmissão S.A. ("Transirapé")	10/17/2013 (*) 012/2005	03/15/2005 03/15/2035	54.00%	MG	5 (c)	07/01/2029	61	2	
Grand total							15.105	110	

(a) Kilometers ("km") arising from the auction to the concessions under construction and arising from the Transmission Service provision Agreement (CPST) entered into with the National Electric System Operator (ONS) for the concession already in operation.

(b) The total amount relating to the substations does not correspond to the sum of the substations in the table, as repeated substations were not considered.

(c) The tariff revision refers only to revenue arising from authorization processes (enhancements and improvements).

(d) The SAN concession agreement provides for donation of assets to concession STE, consisting of a section of 4 km of transmission line. After completion of works, the contractual kilometers were adjusted to built kilometers, both for the aforesaid section and the transmission line of concession SAN.

(e) Company merged on December 29, 2023, as authorized by the National Electric Energy Agency (ANEEL), through Authorization Resolution No. 15,017, of December 12, 2023.

Merger of subsidiary MIR into Taesa – On April 30, 2024, the Company completed the merger of concessionaire MIR, through Authorization Resolution 15,017, of December 12, 2023, which approved the transfer of ownership, upon merger, to optimize its processes, administrative and operating procedures, and streamline the corporate structure, which will result in decrease of operating and administrative expenses.

MIR's balance sheet as at April 30, 2024			
Assets		Liabilities	
Current	138,896	Current	11,809
Noncurrent	649,447	Noncurrent	212,404
		Equity	564,130
Total assets	<u>788,343</u>	Total liabilities and equity	<u>788,343</u>

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

2. BASIS OF PREPARATION

2.1. Statement of compliance

The Parent's individual interim financial information, identified as Parent, and the consolidated interim financial information, identified as Consolidated, has been prepared in accordance with technical pronouncement NBC TG 21 (R3) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). The presentation of this information has been prepared in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information Form (ITR). The Company elected to present this individual and consolidated interim financial information in a single set, side by side.

The consolidated interim financial information include the interim financial information of Taesa and its subsidiaries, as detailed in notes 1 and 12. Control is obtained when the Company has power over the investee, is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The companies in which the Company holds joint control or has significant influence are accounted for under the equity method.

The individual and consolidated interim financial information was approved by the Company's Executive Board, Supervisory Board and Board of Directors on August 12, 2024.

2.2. Basis of measurement

The individual and consolidated interim financial information has been prepared based on the historical cost, except for certain financial instruments measured at fair value, when prescribed in the standards, as detailed in note 19.

2.3. Functional and presentation currency

The individual and consolidated interim financial information is presented in Brazilian reais (R\$), the Company's functional currency, and has been rounded to the nearest thousand, unless otherwise stated.

2.4. Use of estimates and judgments

In preparing the individual and consolidated interim financial information the use of estimates and judgments is consistent with those used in preparing the financial statements for the year ended December 31, 2023. Accordingly, this interim financial information should be read together with the information disclosed in the financial statements for the year ended December 31, 2023.

2.5. Segment reporting

Taesa Group operates only in electric power transmission segment and perform the basic grid availability activity based on the agreement entered into with ONS, called as Transmission System Use Agreement (CUST).

2.6. Seasonality

Taesa Group is not subject to seasonality in its operations.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

3. MATERIAL ACCOUNTING POLICIES

The Company asserts that the material accounting practices, in the financial statements as at December 31, 2023, remain effective for this Interim Financial Information, should be read together with the aforesaid financial statements.

3.1. New and revised standards and interpretations

The information relating to new accounting pronouncements issued by the Accounting Pronouncements Committee (CPC) and the International Accounting Standards Board (IASB) did not introduce significant changes in relation to those disclosed in note 3.19 to the financial statements for the year ended December 31, 2023, except for the described below:

a) Accounting pronouncements effective beginning January 1, 2025:

Standard	Description of the amendment
IFRS 18: Presentation and Disclosure in Financial Statements	IFRS 18 will supersede IAS 1/ CPC 26: Presentation of Financial Statements. The standard introduces three defined categories for income and expenses – operating, investing and financing – to improve the structure of the income statement and requires that all entities provide new defined subtotal, including the operating income. IFRS 18 also requires the company to disclose explanation on the specific measures that are related to the income statement, referred to as performance measures defined by Management.

The Company expects substantial impacts on the preparation of the Income Statement and Statement of Cash Flows, arising from the application of IFRS 18. The Company will wait for the CPC's guidance to apply this pronouncement.

There are no other IFRS standards or IFRIC interpretations that are not yet effective and that could have a material impact on the Company's individual and consolidated interim financial information.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

4. RESTATEMENT OF COMPARATIVE ACCOUNTING INFORMATION

The comparative financial information is being restated as a result of the RAP adjustment of certain projects due to the periodic tariff revision (Approving Resolution 3.343/2024), pursuant to the guidelines of "CPC 23 / IAS 8"– Accounting Policies, Changes in Accounting Estimates and Errors". The impacts are shown below:

Balance sheet	Consolidated			Parent		
	12/31/2023 (Stated)	Impacts	12/31/2023 (restated)	12/31/2023 (Stated)	Impacts	12/31/2023 (restated)
Assets						
Concession contract asset	1,469,741	33,255	1,502,996	996,485	38,331	1,034,816
Other receivables	67,998	1,324	69,322	55,267	-	55,267
Other current assets not affected	1,965,498	-	1,965,498	1,840,006	-	1,840,006
Total current assets	3,503,237	34,579	3,537,816	2,891,758	38,331	2,930,089
Concession contract asset	11,844,837	(157,737)	11,687,100	6,213,715	(217,987)	5,995,728
Investments	3,491,441	-	3,491,441	7,506,246	63,329	7,569,575
Other receivables	28,720	11,914	40,634	24,539	-	24,539
Other noncurrent assets not affected	580,421	-	580,421	491,138	-	491,138
Total noncurrent assets	15,945,419	(145,823)	15,799,596	14,235,638	(154,658)	14,080,980
Total assets	19,448,656	(111,244)	19,337,412	17,127,396	(116,327)	17,011,069
Liabilities						
Other current liabilities not affected	1,750,274	13,392	1,763,666	1,637,124	13,392	1,650,516
Total current liabilities	1,750,274	13,392	1,763,666	1,637,124	13,392	1,650,516
Deferred taxes and contributions	1,377,223	(110,364)	1,266,859	744,399	(113,013)	631,386
Deferred taxes	747,522	(31,832)	715,690	358,902	(34,265)	324,637
Other payables	73,139	173,610	246,749	48,718	173,609	222,327
Other noncurrent liabilities not affected	8,821,188	-	8,821,188	7,658,943	-	7,658,943
Total noncurrent liabilities	11,019,072	31,414	11,050,486	8,810,962	26,331	8,837,293
Earnings reserve	2,690,847	(156,050)	2,534,797	2,690,847	(156,050)	2,534,797
Other items not affected	3,988,463	-	3,988,463	3,988,463	-	3,988,463
Total liabilities and equity	6,679,310	(156,050)	6,523,260	6,679,310	(156,050)	6,523,260
Total liabilities and equity	19,448,656	(111,244)	19,337,412	17,127,396	(116,327)	17,011,069

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Statement of profit and loss	Consolidated					
	04/01/2023 to 06/30/2023 (Stated)	Impacts	04/01/2023 to 06/30/2023 (restated)	01/01/2023 to 06/30/2023 (Stated)	Impacts	01/01/2023 to 06/30/2023 (restated)
Revenue from infrastructure implementation, inflation adjustment to concession contract asset, operation and maintenance and other, net	389,918	6,710	396,628	815,366	6,544	821,910
Compensation for concession contract asset	288,686	(2,811)	285,875	556,152	(5,761)	550,391
Net operating revenue	678,604	3,899	682,503	1,371,518	783	1,372,301
Operating costs	(240,191)	-	(240,191)	(346,637)	-	(346,637)
Gross profit (loss)	438,413	3,899	442,312	1,024,881	783	1,025,664
Operating expenses and Gains on business acquisitions	(49,046)	-	(49,046)	(93,299)	-	(93,299)
Profit before finance income (costs), net, share of profit (loss) of subsidiaries and taxes and contributions	389,367	3,899	393,266	931,582	783	932,365
Share of profit (loss) of subsidiaries	81,453	-	81,453	268,862	-	268,862
Finance income	36,669	-	36,669	70,452	-	70,452
Finance costs	(279,936)	(2,907)	(282,843)	(595,424)	(5,816)	(601,240)
Finance income (costs)	(243,267)	(2,907)	(246,174)	(524,972)	(5,816)	(530,788)
Profit (loss) before taxes and contributions	227,553	992	228,545	675,472	(5,033)	670,439
Taxes and contributions	(7,127)	221	(6,906)	(68,274)	2,884	(65,390)
Profit (loss) for the period	220,426	1,213	221,639	607,198	(2,149)	605,049
Earnings (loss) per share						
Common share - basic and diluted (in R\$)	0.21328	0.00117	0.21446	0.58752	(0.00208)	0.58544
Preferred share - basic and diluted (in R\$)	0.21328	0.00117	0.21446	0.58752	(0.00208)	0.58544

Statement of profit and loss	Parent					
	04/01/2023 to 06/30/2023 (Stated)	Impacts	04/01/2023 to 06/30/2023 (restated)	01/01/2023 to 06/30/2023 (Stated)	Impacts	01/01/2023 to 06/30/2023 (restated)
Revenue from infrastructure implementation, inflation adjustment to concession contract asset, operation and maintenance and other, net	96,896	5,915	102,811	334,957	4,753	339,710
Compensation for concession contract asset	146,176	(3,828)	142,348	294,460	(7,779)	286,681
Net operating revenue	243,072	2,087	245,159	629,417	(3,026)	626,391
Operating costs	(42,684)	-	(42,684)	(69,679)	-	(69,679)
Gross profit (loss)	200,388	2,087	202,475	559,738	(3,026)	556,712
Operating expenses and Gains on business acquisitions	(39,580)	-	(39,580)	(77,619)	-	(77,619)
Profit before finance income (costs), net, share of profit (loss) of subsidiaries and taxes and contributions	160,808	2,087	162,895	482,119	(3,026)	479,093
Share of profit (loss) of subsidiaries	255,471	1,801	257,272	598,282	3,771	602,053
Finance income	25,235	-	25,235	47,420	-	47,420
Finance costs	(239,397)	(2,976)	(242,373)	(516,966)	(5,943)	(522,909)
Finance income (costs)	(214,162)	(2,976)	(217,138)	(469,546)	(5,943)	(475,489)
Profit (loss) before taxes and contributions	202,117	912	203,029	610,855	(5,198)	605,657
Taxes and contributions	18,309	301	18,610	(3,657)	3,049	(608)
Profit (loss) for the period	220,426	1,213	221,639	607,198	(2,149)	605,049
Earnings (loss) per share						
Common share - basic and diluted (in R\$)	0.21328	0.00117	0.21446	0.58752	(0.00208)	0.58544
Preferred share - basic and diluted (in R\$)	0.21328	0.00117	0.21446	0.58752	(0.00208)	0.58544

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Statement of changes in equity	Consolidated and Parent								
	12/31/2022	Impacts	12/31/2022	06/30/2023	Impacts	06/30/2023	12/31/2023	Impacts	12/31/2023
	(Stated)		(restated)	(Stated)		(restated)	(Stated)		(restated)
Earnings reserve	2,459,295	(155,936)	2,303,359	2,459,295	(155,936)	2,303,359	2,690,847	(156,050)	2,534,797
Profit (loss) for the period	-	-	-	607,198	(2,149)	605,049	-	-	-
Other items not affected	4,111,181	-	4,111,181	3,622,808	-	3,622,808	3,988,463	-	3,988,463
Total equity	6,570,476	(155,936)	6,414,540	6,689,301	(158,085)	6,531,216	6,679,310	(156,050)	6,523,260

Cash flow	Consolidated			Parent		
	06/30/2023 (Stated)	Impacts	06/30/2023 (restated)	06/30/2023 (Stated)	Impacts	06/30/2023 (restated)
Profit (loss) for the period	607,198	(2,149)	605,049	607,198	(2,149)	605,049
Adjustments to:						
Share of profit (loss) of subsidiaries	(268,862)	-	(268,862)	(598,282)	(3,771)	(602,053)
Compensation for concession contract asset	(556,152)	5,761	(550,391)	(294,460)	7,779	(286,681)
Inflation adjustment to concession contract asset	(107,577)	(6,951)	(114,528)	102,506	(5,067)	97,439
Deferred income tax and social contribution	32,798	(2,884)	29,914	(4,615)	(3,049)	(7,664)
Deferred taxes	6,017	(287)	5,730	(11,533)	(431)	(11,964)
Other items not affected	531,984	-	531,984	480,952	-	480,952
Changes in assets and liabilities:						
Decrease (increase) in receivables from concessionaires and assignees and concession contract asset	(208,473)	(18,442)	(226,915)	393,149	(20,987)	372,162
Decrease (increase) in other receivables	(19,115)	(2,719)	(21,834)	(21,388)	-	(21,388)
Increase in other payables	40,297	27,671	67,968	1,411	27,675	29,086
Other items not affected	(45,784)	-	(45,784)	326,025	-	326,025
Cash flow from operating activities	12,331	-	12,331	980,963	-	980,963
Cash flow from investing activities	(37,759)	-	(37,759)	(1,102,396)	-	(1,102,396)
Cash flow from financing activities	265,894	-	265,894	301,928	-	301,928
Increase in cash and cash equivalents, net	240,466	-	240,466	180,495	-	180,495

Statement of value added	Consolidated			Parent		
	06/30/2023 (Stated)	Impacts	06/30/2023 (restated)	06/30/2023 (Stated)	Impacts	06/30/2023 (restated)
Revenues	1,501,065	496	1,501,561	703,795	(3,457)	700,338
Inputs purchased from third parties	(314,425)	-	(314,425)	(51,536)	-	(51,536)
Gross value added	1,186,640	496	1,187,136	652,259	(3,457)	648,802
Depreciation and amortization	(9,024)	-	(9,024)	(8,542)	-	(8,542)
Wealth created	1,177,616	496	1,178,112	643,717	(3,457)	640,260
Wealth received in transfer						
Share of profit (loss) of subsidiaries	268,862	-	268,862	598,282	3,771	602,053
Other items not affected	70,452	-	70,452	47,420	-	47,420
Total wealth for distribution	1,516,930	496	1,517,426	1,289,419	314	1,289,733
Personnel	97,126	-	97,126	70,518	-	70,518
Taxes	217,182	(3,171)	214,011	94,737	(3,480)	91,257
Lenders and lessors	595,424	5,816	601,240	516,966	5,943	522,909
Shareholders	607,198	(2,149)	605,049	607,198	(2,149)	605,049
Wealth distributed	1,516,930	496	1,517,426	1,289,419	314	1,289,733

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5. CASH AND CASH EQUIVALENTS

	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and banks	1,358	1,307	907	791
Short-term investments	1,082,089	1,304,814	892,364	1,142,576
	1,083,447	1,306,121	893,271	1,143,367

Annual accumulated yield rate of short-term investments	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
CDB and repurchase transactions	100.62% of the CDI	101.41% of the CDI	100.70% of the CDI	101.52% of the CDI

Cash and cash equivalents include cash, banks and short-term investments. These are highly liquid transactions, without restriction of use, readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

6. SECURITIES

Investment fund and restricted deposits	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
BNB Fund – FI ¹ reserve account	5,513	5,301	-	-
Reserve account ²	6,557	6,233	6,557	6,233
Noncurrent assets	12,070	11,534	6,557	6,233

¹BNB Fund – reserve account FI – Non-exclusive fund, managed and administered by Banco BNB, which invests in securities issued by the National Treasury with fixed-income characteristics and the purpose of trying to monitor the fluctuations in interest rates, exposed to credit risk. Fund established to meet the restrictive covenants of the financing agreement with BNB.

²Reserve account – Deposits held at Banco do Nordeste arising from tax benefit. The reinvestment is a product operated by said bank targeted at companies operating in the industrial, agro-industrial, infrastructure and tourism sectors, located in Sudene's operating area (Northeast region, north of Espírito Santo and north of Minas Gerais).

Average yield	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
BNB Fund – FI reserve account	91.76% of the CDI	92.71% of the CDI	-	-
Reserve account	95.50% of the CDI	95.50% of the CDI	95.50% of the CDI	95.50% of the CDI

7. RECEIVABLES FROM CONCESSIONAIRES AND ASSIGNEES

	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Concessionaires and assignees	326,401	339,774	272,602	270,352
Variable portion ¹	(12,542)	(12,932)	(12,282)	(12,121)
	313,859	326,842	260,320	258,231
Current	238,027	282,010	196,394	221,191
Noncurrent ²	75,832	44,832	63,926	37,040

¹ Variable portion outstanding or under discussion (provision) with the National Electric Energy Agency (ANEEL), arising from automatic and scheduled disconnections, occurred in the six-month period ended June 30, 2024 and in 2023 which, due to the discount limit, established by ANEEL's regulation, will be deducted from the next collections. ²The balance refers to the users that challenged the collection of the amounts determined by the ONS at administrative and judicial levels, in the Credit Notices (AVC) supplementary to the CUST rescission. The Company monitors the progress of the administrative proceedings with ONS and ANEEL, also waiting for the decision on the legal proceedings.

Variation in the variable portion	12/31/2023	Addition	Reversals	Discounts	Merger	06/30/2024
Consolidated	(12,932)	(30,414)	3,977	26,827	-	(12,542)
Parent	(12,121)	(14,812)	3,436	11,400	(185)	(12,282)

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Balance of trade receivables by maturity	Current amounts					06/30/2024	12/31/2023
	Current falling due	Current past due					
	Up to 60 days	Up to 90 days	91 to 180 days	181 to 360 days	More than 360 days		
Consolidated	225,257	26,072	7,527	31,892	35,653	326,401	339,774
Parent	186,639	21,732	6,225	25,761	32,245	272,602	270,352

The Company does not recognize an allowance for doubtful debts, as in case of failure to pay, the Company, as the transmission agent, can request to the ONS the centralized activation of the bank guarantee of the user related to the guarantee agreement or letter of bank guarantee.

• Main characteristics of concession contracts – Included in the financial statements for the year ended December 31, 2023. There was no change for this interim financial information.

• RAP calculation framework - The power transmission line concessions are compensated based on the availability of transmission facilities, comprising the Basic Grid, the Basic Border Grid and the Other Transmission Facilities (DIT), and are not subject to the transmitted power load but rather to the amount approved by ANEEL when the concession contract is granted. The compensation for the DITs, not comprising the Basic Grid, is paid through a tariff set by ANEEL.

The table below show the amounts of the RAPs, including those of projects under construction.

Concession	2024-2025 Cycle			2023-2024 Cycle			2022-2023 Cycle		
	Resolution 3.348 of 07/16/2024			Resolution 3.216 of 07/04/2023			Resolution 3.067 of 07/12/2022		
	Period: from 07/01/2024 to 06/30/2025			Period: from 07/01/2023 to 06/30/2024			Period: from 07/01/2022 to 06/30/2023		
	RAP	PA	Total	RAP	PA	Total	RAP	PA	Total
TSN	478,336	(27,060)	451,276	484,062	(485)	483,577	506,697	(5,618)	501,079
GTE	8,538	(366)	8,172	8,519	(185)	8,334	8,918	(268)	8,650
MUN	31,502	(1,329)	30,173	31,609	(486)	31,123	33,087	(1,032)	32,055
PAT	26,099	(2,005)	24,094	26,371	1,467	27,838	26,748	(679)	26,069
ETEO	152,272	(5,906)	146,366	152,742	(3,218)	149,524	159,885	(4,997)	154,888
NVT	471,472	(59,659)	411,813	511,481	(11,548)	499,933	535,401	(16,732)	518,669
STE	74,111	(3,884)	70,227	73,623	(1,307)	72,316	77,165	(1,775)	75,390
NTE	132,964	(5,961)	127,003	133,625	(2,288)	131,337	139,874	(3,545)	136,329
ATE	128,801	(5,629)	123,172	129,218	(3,910)	125,308	135,261	(3,473)	131,788
ATE II	201,746	(9,124)	192,622	202,320	(5,546)	196,774	211,782	(10,559)	201,223
ATE III	89,111	(4,517)	84,594	86,182	(3,958)	82,224	144,196	(4,898)	139,298
SAN	80,175	1,042	81,217	77,899	(2,579)	75,320	74,446	(327)	74,119
SIT ¹	165,208	(7,510)	157,698	158,223	20,135	178,358	152,232	-	152,232
SGT	7,214	11	7,225	6,924	(2)	6,922	6,662	(4)	6,658
BRAS	38,618	(262)	38,356	35,611	(749)	34,862	34,262	(1,014)	33,248
MAR	21,896	(302)	21,594	20,618	(695)	19,923	19,837	(711)	19,126
MIR	89,827	(3,979)	85,848	86,547	(1,749)	84,798	83,270	(2,987)	80,283
SPT	75,639	(712)	74,927	67,277	(2,271)	65,006	64,729	(1,684)	63,045
SJT	64,525	(2,741)	61,784	62,538	(1,401)	61,137	60,170	(882)	59,288
LNT	16,199	(1,363)	14,836	16,130	(624)	15,506	15,519	(574)	14,945
JAN	252,507	(10,003)	242,504	242,968	(8,152)	234,816	233,767	(6,678)	227,089
ANT	156,774	-	156,774	150,851	-	150,851	145,139	-	145,139
TNG ¹	99,169	-	99,169	94,980	-	94,980	91,380	-	91,380
PTG	21,419	-	21,419	20,610	-	20,610	18,787	-	18,787
	2,884,122	(151,259)	2,732,863	2,880,928	(29,551)	2,851,377	2,979,214	(68,437)	2,910,777

¹The amounts for concessions TNG and SIT are not provided for in Approving Resolution 3.216/2023 and were calculated according to the methodology set out in the concession contracts.

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8. CONCESSION CONTRACT ASSET

Variation in concession contract asset								
Concession	12/31/2023 (restated)	Addition (write-off)	Onerous contract	Merger	Compensation	Inflation adjustments	Receipts	06/30/2024
TSN	752,475	17,705	-	-	35,872	5,389	(57,262)	754,179
MUN	60,542	1,253	-	-	2,887	419	(3,687)	61,414
GTE	28,730	14	-	-	1,478	256	(2,494)	27,984
PAT	120,387	10	-	-	4,504	992	(8,221)	117,672
ETEO	389,995	(62)	-	-	19,004	3,401	(39,714)	372,624
NVT	1,385,844	46,568	-	-	98,168	10,721	(140,219)	1,401,082
NTE	381,180	(185)	-	-	26,315	3,374	(36,932)	373,752
STE	314,480	2	-	-	15,493	2,832	(25,075)	307,732
ATE	591,832	1,421	-	-	26,783	5,277	(41,713)	583,600
ATE II	806,946	243	-	-	32,389	7,016	(49,712)	796,882
ATE III	448,536	605	-	-	14,746	10,373	(22,474)	451,786
SAN	770,884	-	-	-	35,173	21,249	(35,788)	791,518
SIT ¹	978,713	41,541	(768)	-	45,322	25,474	(44,037)	1,046,245
MIR ²	-	-	-	714,254	10,654	5,958	(11,930)	718,936
Total Parent	7,030,544	109,115	(768)	714,254	368,788	102,731	(519,258)	7,805,406
Current	1,034,816							1,075,094
Noncurrent	5,995,728							6,730,312
MAR	262,405	-	-	-	7,474	6,976	(9,734)	267,121
SGT	73,758	-	-	-	1,924	2,001	(3,008)	74,675
MIR ²	703,574	-	-	(714,254)	21,092	13,440	(23,852)	-
JAN	2,331,307	-	-	-	109,803	64,089	(121,130)	2,384,069
BRAS	233,296	-	-	-	12,607	6,123	(15,278)	236,748
SJT	670,609	-	-	-	20,446	17,759	(27,719)	681,095
SPT	689,767	2,105	-	-	22,747	18,162	(29,448)	703,333
LNT	146,259	-	-	-	6,511	4,047	(7,288)	149,529
ANT	898,941	225,646	-	-	-	-	-	1,124,587
PTG	41,212	68,392	-	-	-	-	-	109,604
TNG	108,424	55,247	-	-	-	-	-	163,671
Total consolidated	13,190,096	460,505	(768)	-	571,392	235,328	(756,715)	13,699,838
Current	1,502,996							1,493,553
Noncurrent	11,687,100							12,206,285

¹ Part of Saíra concession assets are in operation and part refers to renovation. The onerous portion is concentrated in the renovation, but the concession, analyzed as a whole, does not represent an onerous contract. ² Merger of subsidiary MIR on April 30, 2024.

Variation in concession contract asset									
Concession	01/01/2023 (restated)	Addition	Onerous contract	Acquisition	Merger	Return	Inflation adjustments	Receipts	12/31/2023 (restated)
TSN	787,509	24,984	-	-	-	76,529	(18,799)	(117,748)	752,475
MUN	62,501	1,091	-	-	-	5,980	(1,485)	(7,545)	60,542
GTE	31,034	574	-	-	-	3,153	(925)	(5,106)	28,730
PAT	130,332	957	-	-	-	9,540	(3,606)	(16,836)	120,387
ETEO	441,299	1,411	-	-	-	41,529	(12,960)	(81,284)	389,995
NVT	1,437,115	68,243	-	-	-	207,865	(40,382)	(286,997)	1,385,844
NTE	410,827	2,523	-	-	-	55,444	(12,022)	(75,592)	381,180
STE	343,230	4	-	-	-	32,773	(10,206)	(51,321)	314,480
ATE	637,164	2,740	-	-	-	56,244	(18,939)	(85,377)	591,832
ATE II	855,143	11,013	-	-	-	67,684	(25,141)	(101,753)	806,946
ATE III ³	-	-	-	-	448,536	-	-	-	448,536
SAN ^{1 3 4}	-	-	-	-	770,884	-	-	-	770,884
SIT ^{2 3}	-	-	-	-	978,713	-	-	-	978,713
Total Parent	5,136,154	113,540	-	-	2,198,133	556,741	(144,465)	(829,559)	7,030,544
Current	828,059								996,485
Noncurrent	4,308,095								6,034,059
MAR	255,689	-	-	-	-	14,706	11,110	(19,100)	262,405
ATE III ³	466,345	6,747	-	-	(448,536)	29,877	22,454	(76,887)	-
SGT	72,630	-	-	-	-	3,817	3,214	(5,903)	73,758
MIR	679,090	-	-	-	-	62,042	32,544	(70,102)	703,574
JAN	2,253,255	-	-	-	-	214,741	100,988	(237,677)	2,331,307
BRAS	228,589	-	-	-	-	24,916	9,772	(29,981)	233,296
SAN ^{1 3 4}	612,874	149,513	(61,032)	-	(770,884)	51,800	74,452	(56,723)	-
SJT	656,280	-	-	-	-	40,332	28,384	(54,387)	670,609
SPT	673,592	145	-	-	-	44,837	28,976	(57,783)	689,767
LNT	139,043	-	-	-	-	12,612	8,780	(14,176)	146,259
ANT	153,415	745,526	-	-	-	-	-	-	898,941
PTG	5,831	35,381	-	-	-	-	-	-	41,212
SIT ^{2 3}	-	64,398	(1,215)	870,624	(978,713)	65,605	40,788	(61,487)	-
TNG	-	108,424	-	-	-	-	-	-	108,424
Total consolidated	11,332,787	1,223,674	(62,247)	870,624	-	1,122,026	216,997	(1,513,765)	13,190,096
Current	1,373,209								1,469,741
Noncurrent	9,959,578								11,720,355

¹ During SAN's project implementation, new needs for implementation will be identified, which will be subsequently discussed with the regulatory body. ² Part of Saíra concession assets are in operation and part refers to renovation. The onerous portion is concentrated in the renovation, but the concession, analyzed as a whole, does not represent an onerous contract. ³ Merger of subsidiaries ATE III, SAN and SIT, on December 29, 2023. ⁴ The project was 100% completed.

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The main additions are related to the acquisition, enhancements and new constructions of substations and transmission lines:

Concession	Description	Legislative Act	Annual Permitted Revenue (RAP)	Estimated infrastructure implementation cost (Capex ANEEL)	Estimated completion	REIDI ¹
Acquisition and new constructions						
TNG Encruzo Novo – Santa Luzia III Açailândia – Dom Eliseu II Sectioning of TL 500 kV – TL Açailândia – Miranda II at SE Santa Luzia III SE 500/230/69 kV – Açailândia SE 500/230/138 kV – Santa Luzia III SE 230/69 kV – Dom Eliseu II SE Encruzo Novo – synchronous compensator, Shunt capacitor bank and reactor bank of Barra	Supply to the regions of Açailândia, Buriticupu, Vitorino Freire (MA), Dom Eliseu (PA) and the Northern region of the state of Maranhão.	ANEEL Concession Contract 003/2023	R\$99,169 ²	R\$1,117,077	March 2028	RFB ADE 192/2023 ⁴
SIT Facilities of Garabi I and II – Renovation of the Converter Command, Control and Teleprotection System, Operation of Facilities Garabi I and II and transmission lines	Continuity and provision of public transmission service for the remaining useful life of the international interconnection with Argentina	ANEEL Concession Contract 005/2023	R\$165,208 ²	R\$1,175,720 ³	March 2028	RFB ADE 537/2024 ⁴
PTG Abdon Batista – Barra Grande Abdon Batista – Videira	Implementation of transmission lines and expansion of associated substations	ANEEL Concession Contract 015/2022	R\$21,419	R\$243,153	March 2027	RFB ADE 10/2023 ⁴
ANT Ponta Grossa – Assis Bateias – Curitiba Leste	Implementation of transmission lines and expansion of associated substations	ANEEL Concession Contract 001/2022	R\$156,774	R\$1,750,054	March 2027	RFB ADE 102/2022 ⁴
SAN Livramento 3 – Alegrete 2 Livramento 3 – Cerro Chato Livramento 3 – Santa Maria 3 Livramento 3 – Maçambará 3 Seccionamento Maçambará – Santo Ângelo C1/C2 SE Livramento 3 and synchronous compensator SE Maçambará 3	Implementation of transmission lines, construction of associated substations.	ANEEL Concession Contract 012/2019	R\$80,175	R\$610,364	Start-up completed in December 2023 ⁵	RFB ADE 89/2019 ⁴
Enhancements						
TSN Bom Jesus da Lapa II	Enhancement of the 3rd ATR of Bom Jesus da Lapa II	ANEEL Authorization Resolution 13.194/2022 ⁶	R\$10,563	R\$70,761	January 2025	RFB ADE 143/2022 ⁴
NVT SE Imperatriz and SE Colinas	Replacement of the Capacitor Bank at the substation Imperatriz and replacement of the Capacitor Bank at the substation Colinas	ANEEL Authorization Resolution 12.823/2022	R\$28,069	R\$189,298	May 2025	RFB ADE 59/2023 ⁴
NVT SE Colinas	Replacement of the Capacitor Bank at the substation Colinas	ANEEL Authorization Resolution 12.850/2022	R\$10,843	R\$73,265	April 2025	RFB ADE 60/2023 ⁴
SPT Sectioning of TL 230 kV – Rio Grande II – Barreiras II at SE Barreiras	Installation of sectioning and modules at substation Barreiras	ANEEL Authorization Resolution 15.027/2024	R\$5,883	R\$40,889	November 2025	RFB ADE 837/2023 ⁴
ATE SE Assis	Installation of the Self-transformer bank	ANEEL Authorization Resolution 14.819/2023	R\$17,452	R\$80,860	February 2026	RFB ADE 376/2024 ⁴
SPT SE Rio Grande II	Installation of the Self-transformer	ANEEL Ordinance 677/2024	R\$4,807	R\$34,641	September 2026	-
ATE III SE Itacaúnas	Installation of reactor bank	ANEEL Authorization Resolution 15.196/2024	R\$5,755	R\$41,800	March 2026	-

¹ Special Incentive Regime for the Development of Infrastructure. ²The RAP was adjusted according to the methodology set forth in the concession contract. ³Includes the indemnification paid to the former concessionaire and the investment in renovation. ⁴Executive Declaratory Act from the Brazilian Federal Revenue Service. ⁵Currently receives 92.9% of its RAP. There are technical pending items that are being reconciled with the regulatory body and, once resolved, the Company will start to receive 100% of its RAP. ⁶Authorization Resolution 13.194/2022 replaced ANEEL Authorization Resolution 12.267/2022.

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9. CURRENT TAXES AND SOCIAL CONTRIBUTIONS

	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Prepaid / offsetable income tax (IRPJ) and social contribution (CSLL) / Withholding income tax (IRRF) on short-term investments	296,966	284,067	268,656	259,257
Taxes on revenue (PIS and COFINS) for offset	707	691	628	559
Withholding taxes and contributions	5,570	4,307	4,179	3,027
Other	6,493	6,492	5,821	5,247
Current assets	309,736	295,557	279,284	268,090
Current IRPJ and CSLL	2,580	18,117	-	10,681
Taxes on revenue (PIS/COFINS)	11,163	12,590	8,516	9,037
Social security contribution (INSS) and Severance Pay Fund (FGTS)	3,694	2,701	2,362	2,416
State VAT (ICMS)	8,075	6,434	776	2,227
Service tax (ISS)	3,034	3,021	2,267	2,637
Withholding income tax (IRRF)	403	5,785	216	5,121
Other	71	552	59	393
Current liabilities	29,020	49,200	14,196	32,512

10. DEFERRED TAXES AND SOCIAL CONTRIBUTION

The tax credits levied on tax loss carryforwards and other amounts recognized as temporary differences, which will be offset in the calculation of the future tax burden, were recognized based on the history of earnings and expected generation of taxable income over the next years. The tax credits relating to the economic use of the goodwill on merger were recorded under CVM Instructions CVM 319/99 and 349/01, replaced by CVM Resolution 78/22 and, as approved by ANEEL, the amounts are amortized based on the curve between expected future earnings and the concession terms of the Company and its subsidiaries.

Consolidated	06/30/2024			12/31/2023 (restated)		
	Assets	Liabilities	Net effect on assets (liabilities)	Assets	Liabilities	Net effect on assets (liabilities)
TAESA (Parent)	502,647	(1,284,001)	(781,354)	404,364	(1,035,749)	(631,385)
JAN	61,252	(483,267)	(422,015)	62,339	(454,369)	(392,030)
BRAS	-	(7,292)	(7,292)	-	(19,932)	(19,932)
SGT	-	(2,300)	(2,300)	-	(2,272)	(2,272)
MIR	-	-	-	1,986	(135,495)	(133,509)
MAR	-	(8,227)	(8,227)	-	(8,082)	(8,082)
SPT	-	(22,757)	(22,757)	-	(22,195)	(22,195)
SJT	-	(20,978)	(20,978)	-	(20,655)	(20,655)
LNT	-	(4,606)	(4,606)	-	(4,505)	(4,505)
ANT	-	(34,637)	(34,637)	-	(27,687)	(27,687)
PTG	-	(3,376)	(3,376)	-	(1,269)	(1,269)
TNG	-	(5,041)	(5,041)	-	(3,338)	(3,338)
	563,899	(1,876,482)	(1,312,583)	468,689	(1,735,548)	(1,266,859)

	Consolidated		Parent	
	06/30/2024	12/31/2023 (restated)	06/30/2024	12/31/2023 (restated)
Merged tax credit – goodwill ¹	219,022	230,68	219,022	230,680
Temporary differences ²	182,973	89,779	170,366	75,107
Tax loss carryforwards	161,904	148,230	113,259	98,577
Noncurrent assets	563,899	468,689	502,647	404,364
Temporary differences ²	(1,876,482)	(1,735,548)	(1,284,001)	(1,035,749)
Noncurrent liabilities	(1,876,482)	(1,735,548)	(1,284,001)	(1,035,749)
Net balance	(1,312,583)	(1,266,859)	(781,354)	(631,385)

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¹Deriving from the merger of the spun-off portion of Transmissora Atlântico de Energia S.A. in 2009 and the merger of Transmissora Alterosa de Energia S.A. in 2010. ²The temporary differences contemplate the balances of the companies electing for the taxable income and are as follows:

	Tax basis 06/30/2024	IRPJ and CSLL	
		06/30/2024	12/31/2023 (restated)
Consolidated			
Advanced apportionment and adjustment portion	352,631	119,894	44,390
Accrued profit sharing	12,447	4,232	8,042
Accrued trade payables	66,007	22,442	18,017
Provision for variable portion	12,432	4,227	3,970
Provision for labor, tax, and civil risks	51,251	17,425	18,579
Taxes with suspended payment	-	-	5
Derivative financial instruments	-	-	(2,515)
Adjustment to fair value – debt	19,389	6,592	7,352
Exchange rate changes - cash basis	24,003	8,161	(8,061)
Total assets		182,973	89,779
Derivative financial instruments	(66,058)	(22,460)	-
Technical pronouncement CPC 08 (R1) - Transaction Cost and Premiums on Issuance of Securities	(72,597)	(24,683)	(24,429)
Advanced apportionment and adjustment portion	-	-	(596)
Cash flow hedge	61,035	20,752	21,941
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	(5,441,443)	(1,850,091)	(1,732,464)
Total liabilities		(1,876,482)	(1,735,548)
Parent			
Advanced apportionment and adjustment portion	342,107	116,316	41,561
Accrued profit sharing	11,988	4,076	7,849
Accrued trade payables	44,939	15,279	9,974
Provision for variable portion	12,282	4,176	3,781
Provision for labor, tax, and civil risks	46,372	15,766	15,166
Derivative financial instruments	-	-	(2,515)
Adjustment to fair value – debt	19,389	6,592	7,352
Exchange rate changes - cash basis	24,003	8,161	(8,061)
Total assets		170,366	75,107
Derivative financial instruments	(66,058)	(22,460)	-
Technical pronouncement CPC 08 (R1) - Transaction Cost and Premiums on Issuance of Securities	(68,504)	(23,291)	(23,076)
Cash flow hedge	61,035	20,752	21,941
Technical pronouncement CPC 47 - Revenue from Contracts with Customers	(3,702,947)	(1,259,002)	(1,034,614)
Total liabilities		(1,284,001)	(1,035,749)

The Company's expectation for realization of deferred assets is as follows:

	Merged tax credit – goodwill	Temporary differences		Tax loss carryforwards		Total	
	Parent and Consolidated	Consolidated	Parent	Consolidated	Parent	Consolidated	Parent
2024	13,065	92,425	82,869	18,479	15,543	123,969	111,477
2025	24,913	76,579	74,081	39,660	30,805	141,152	129,799
2026	26,555	5,808	5,255	41,493	32,310	73,856	64,120
2027 - 2029	89,995	8,161	8,161	62,272	34,601	160,428	132,757
2030 - 2032	46,101	-	-	-	-	46,101	46,101
2033 - 2035	12,273	-	-	-	-	12,273	12,273
2036 - 2038	6,120	-	-	-	-	6,120	6,120
Total	219,022	182,973	170,366	161,904	113,259	563,899	502,647

Estimates are periodically reviewed so that any changes in the projected recovery of these credits can be recorded and disclosed on a timely basis. Under article 510 of the Income Tax Regulation (RIR/99), tax loss carryforwards are offsetable against future earnings, up to the limit of 30% of taxable income.

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11. DEFERRED TAXES

	Consolidated		Parent	
	06/30/2024	12/31/2023 (restated)	06/30/2024	12/31/2023 (restated)
Deferred taxes on revenue (PIS and COFINS) – liabilities ¹	739,317	715,690	394,212	324,637

¹Amount related to the temporary difference (cash basis) on the Company's and its subsidiaries' revenue, in applying CPC 47, which will be amortized up to the end of the concession.

12. INVESTMENTS (IN SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES)

Direct investments	Total number of shares	Direct interest	Consolidated		Parent	
			06/30/2024	12/31/2023	06/30/2024	12/31/2023 (restated)
Subsidiaries						
SGT ¹	10,457,000	100.00%	-	-	73,080	71,523
MAR ²	174,500,000	100.00%	-	-	247,009	237,617
MIR ⁴	-	-	-	-	-	517,152
JAN	225,145,100	100.00%	-	-	739,793	718,717
BRAS ¹	191,052,000	100.00%	-	-	213,725	193,865
SJT	434,523,157	100.00%	-	-	648,054	633,424
SPT ¹	537,235,007	100.00%	-	-	706,845	658,548
LNT	41,116,290	100.00%	-	-	107,136	96,437
ANT	881,001,000	100.00%	-	-	1,055,197	797,449
PTG	101,700,000	100.00%	-	-	118,471	41,678
TNG ²	127,001,000	100.00%	-	-	165,513	111,724
			-	-	4,074,823	4,078,134
Joint ventures						
ETAU	34,895,364	75.62%	139,360	139,326	139,360	139,326
Aimorés	395,400,000	50.00%	367,609	349,204	367,609	349,204
Paraguaçu	620,000,000	50.00%	596,940	560,096	596,940	560,096
Ivaí ⁵	315,000,000	50.00%	558,003	506,045	558,003	506,045
			1,661,912	1,554,671	1,661,912	1,554,671
Direct associates ³						
EATE	180,000,010	49.98%	764,902	765,216	764,902	765,216
EBTE	263,058,339	49.00%	183,647	181,942	183,647	181,942
ECTE	42,095,000	19.09%	82,081	77,821	82,081	77,821
ENTE	100,840,000	49.99%	460,825	449,929	460,825	449,929
ETEP	45,000,010	49.98%	149,944	140,485	149,944	140,485
ERTE	84,133,970	21.95%	46,756	49,899	46,756	49,899
EDTE	1,218,126	24.95%	63,029	56,420	63,029	56,420
Transudeste	30,000,000	49.00%	59,501	62,214	59,501	62,214
Transleste	49,569,000	49.00%	85,019	87,882	85,019	87,882
Transirapé	22,340,490	49.00%	70,604	64,962	70,604	64,962
			1,966,308	1,936,770	1,966,308	1,936,770
		Total investment	3,628,220	3,491,441	7,703,043	7,569,575

¹Shares of this subsidiary were pledged as collateral for the 8th issue of Taesa's debentures. ²Shares of this subsidiary were pledged as collateral for the 6th issue of Taesa's debentures. ³As at June 30, 2024, through its direct associates, the Company held indirect interests in the following associates: (i) STC – 39.99%; (ii) ESDE – 49.98%; (iii) Lumitrans – 39.99%; (iv) ETSE – 19.09%; (v) EBTE – 25.49%; (vi) ERTE – 28.04%; (vii) ESTE – 49.98%; (viii) EDTE – 25.04%; and (ix) Transudeste, Transleste and Transirapé – 5%.

⁴ Merger of subsidiary MIR on April 30, 2024. ⁵ Company eligible to 100% of the RAP beginning March 3, 2024.

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Variations in investments	12/31/2023 (restated)	Capital increase	Dividends	Share of profit (loss) of subsidiaries	Merger	06/30/2024
Subsidiaries						
SGT	71,523	-	(1,944)	3,501	-	73,080
MAR	237,617	-	(3,738)	13,130	-	247,009
MIR ¹	517,152	-	-	30,646	(547,798)	-
JAN	718,717	-	(43,430)	64,506	-	739,793
BRAS	193,865	-	(6,055)	25,915	-	213,725
SJT	633,424	-	(16,234)	30,864	-	648,054
SPT	658,548	-	13,119	35,178	-	706,845
LNT	96,437	-	3,540	7,159	-	107,136
ANT	797,449	206	26,849	24,899	-	1,055,197
PTG	41,678	65	1,322	10,471	-	118,471
TNG	111,724	34	5,830	13,959	-	165,513
	4,078,134	305	(20,741)	260,228	(547,798)	4,074,823
Joint ventures						
ETAU	139,326	-	(28,964)	28,998	-	139,360
Aimorés	349,204	-	(10,747)	29,152	-	367,609
Paraguaçu	560,096	-	(2,757)	39,601	-	596,940
Ivaí	506,045	-	-	51,958	-	558,003
	1,554,671	-	(42,468)	149,709	-	1,661,912
Direct associates						
EATE	765,216	-	(57,696)	57,382	-	764,902
EBTE	181,942	-	(12,037)	13,742	-	183,647
ECTE	77,821	-	(361)	4,621	-	82,081
ENTE	449,929	-	(17,420)	28,316	-	460,825
ETEP	140,485	-	-	9,459	-	149,944
ERTE	49,899	-	(3,731)	588	-	46,756
EDTE	56,420	-	(125)	6,734	-	63,029
Transudeste	62,214	-	(5,902)	3,189	-	59,501
Transleste	87,882	-	(8,395)	5,532	-	85,019
Transirapé	64,962	-	(4,185)	9,827	-	70,604
	1,936,770	-	(109,852)	139,390	-	1,966,308
	7,569,575	305	(173,061)	549,327	(547,798)	7,703,043

¹ Merger of subsidiary MIR on April 30, 2024.

Variations in investments	01/01/2023 (restated)	Capital increase	Dividends	Share of profit (loss) of subsidiaries	Merger	12/31/2023 (restated)
Subsidiaries						
ATE III ^{1 2}	484,172	(103,269)	(61,377)	66,131	(385,657)	-
SGT	68,591	-	(3,536)	6,468	-	71,523
MAR	230,969	-	(4,693)	11,341	-	237,617
MIR	516,813	-	(83,827)	84,166	-	517,152
JAN	751,583	-	(175,887)	143,021	-	718,717
SAN ¹	549,889	73,000	-	73,245	(696,134)	-
BRAS	190,435	-	(11,596)	15,026	-	193,865
SJT	617,386	-	(25,039)	41,077	-	633,424
SPT	647,093	-	(50,573)	62,028	-	658,548
LNT	85,262	-	(3,540)	14,715	-	96,437
ANT	142,249	569,000	(26,849)	113,049	-	797,449
PTG	9,434	28,000	(1,322)	5,566	-	41,678
TNG	-	93,000	(5,830)	24,554	-	111,724
SIT ¹	-	920,000	-	99,010	(1,019,010)	-
	4,293,876	1,579,731	(454,069)	759,397	(2,100,801)	4,078,134
Joint ventures						
ETAU	139,151	-	(17,798)	17,973	-	139,326
Aimorés	364,023	-	(63,454)	48,635	-	349,204
Paraguaçu	551,304	-	(64,314)	73,106	-	560,096
Ivaí	431,559	-	(23,201)	97,687	-	506,045
	1,486,037	-	(168,767)	237,401	-	1,554,671
Direct associates						
EATE	909,786	-	(238,896)	94,326	-	765,216
EBTE	170,927	-	(4,502)	15,517	-	181,942
ECTE	74,912	-	(3,013)	5,922	-	77,821
ENTE	491,554	-	(79,322)	37,697	-	449,929
EETP	138,250	-	(8,688)	10,923	-	140,485
ERTE	56,696	-	(3,175)	(3,622)	-	49,899
EDTE	57,185	-	(13,898)	13,133	-	56,420
Transudeste	65,987	-	(7,158)	3,385	-	62,214
Transleste	93,471	-	(11,660)	6,071	-	87,882
Transirapé	66,504	-	(8,302)	6,760	-	64,962
	2,125,272	-	(378,614)	190,112	-	1,936,770
	7,905,185	1,579,731	(1,001,450)	1,186,910	(2,100,801)	7,569,575

¹Merger of subsidiaries ATE III, SAN and SIT on December 29, 2023.²On February 7, 2023, the EGM of ATE III decided on the capital decrease by R\$103,269, as authorized by ANEEL, pursuant to Ordinance 284 of February 1, 2023.

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The variations in dividends receivable are shown in note 13 – Related parties.

The reporting date of such investees' financial statements is December 31 of each year.

Summarized interim financial information

The summarized interim information shown based on the individual interim information of joint ventures and associates is shown below.

Balance sheet	06/30/2024			12/31/2023		
	Joint ventures	Associates	Total	Joint ventures	Associates	Total
Cash and cash equivalents	263,689	497,851	761,540	212,529	359,220	571,749
Concession contract asset	546,536	745,256	1,291,792	581,944	729,922	1,311,866
Other current assets	94,701	173,966	268,667	56,354	120,648	177,002
Current assets	904,926	1,417,073	2,321,999	850,827	1,209,790	2,060,617
Concession contract asset	6,449,474	4,236,035	10,685,509	6,308,892	4,294,804	10,603,696
Other noncurrent assets	328,894	1,664,108	1,993,002	122,694	1,662,368	1,785,062
Noncurrent assets	6,778,368	5,900,143	12,678,511	6,431,586	5,957,172	12,388,758
Borrowings, financing and debentures (i)	92,947	833,011	925,958	91,100	568,897	659,997
Leases	291	5,004	5,295	129	4,313	4,442
Other current liabilities	367,584	316,884	684,468	447,891	256,065	703,956
Current liabilities	460,822	1,154,899	1,615,721	539,120	829,275	1,368,395
Borrowings, financing and debentures (i)	2,194,345	1,183,545	3,377,890	2,176,816	1,495,357	3,672,173
Leases	927	18,328	19,255	542	18,266	18,808
Other noncurrent liabilities	1,847,930	1,411,105	3,259,035	1,604,763	1,410,972	3,015,735
Noncurrent liabilities	4,043,202	2,612,978	6,656,180	3,782,121	2,924,595	6,706,716
Individual equity	3,179,270	3,549,339	6,728,609	2,961,172	3,413,092	6,374,264
Individual equity – Taesa's equity interest	1,624,073	1,558,681	3,182,754	1,514,080	1,504,231	3,018,311
Fair value allocated to the concession contract asset, net of taxes and other	37,839	407,627	445,466	40,591	432,539	473,130
Taesa's total investment	1,661,912	1,966,308	3,628,220	1,554,671	1,936,770	3,491,441

Statement of income	06/30/2024			06/30/2023		
	Joint ventures	Associates	Total	Joint ventures	Associates	Total
Net operating revenue	448,078	402,697	850,775	870,549	335,556	1,206,105
Costs and expenses	(19,873)	(17,449)	(37,322)	(268,617)	(43,547)	(312,164)
Finance income	20,894	20,573	41,467	19,000	12,810	31,810
Finance costs	(128,511)	(121,822)	(250,333)	(135,967)	(125,681)	(261,648)
Finance income (costs)	(107,617)	(101,249)	(208,866)	(116,967)	(112,871)	(229,838)
Share of profit (loss) of subsidiaries	-	136,680	136,680	-	135,534	135,534
Current and deferred IRPJ and CSLL	(59,670)	(52,471)	(112,141)	(142,275)	(11,579)	(153,854)
Profit for the period	260,918	368,208	629,126	342,690	303,093	645,783
Profit for the period – Taesa's equity interest	135,454	164,302	299,756	175,838	134,300	310,138
Recognition of fair value allocated to the concession contract asset, net of taxes and other	14,255	(24,912)	(10,657)	(4,033)	(37,243)	(41,276)
Share of profit (loss) of subsidiaries – Taesa	149,709	139,390	289,099	171,805	97,057	268,862

(i) Borrowings, financing and debentures

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Concession	Lender	Final maturity	Collaterals	Finance charges	06/30/2024	12/31/2023
IVAÍ	Itaú	Dec-43	(a)	IPCA + 4.9982%	2,287,292	2,267,916
Joint ventures					2,287,292	2,267,916
EATE	Bradesco	Jul-24	(a)	108.6% of CDI	283,708	286,235
EATE	Itaú	Apr-26	(a)	CDI + 1.9%	205,241	205,779
EATE	Itaú	May-27	(a)	CDI + 1.8%	111,579	111,699
EATE	Votorantim	Dec-28	(a)	CDI + 1.65%	328,270	309,298
ECTE	Bradesco	Jul-24	(a)	108.6% of CDI	52,536	52,992
ECTE	Santander	Jul-25	(a)	CDI + 2.9%	58,168	60,144
ECTE	Itaú	Apr-26	(a)	CDI + 1.9%	51,287	51,413
ECTE	Itaú	May-27	(a)	CDI + 1.8%	60,833	60,894
EDTE	Santander	Dec-28	(c)	IPCA + 5.29%	390,803	402,623
ENTE	Bradesco	Jul-24	(a)	108.6% of CDI	52,536	52,991
ENTE	Santander	Jul-25	(a)	CDI + 2.9%	51,454	77,173
ENTE	Itaú	May-27	(a)	CDI + 1.8%	30,387	30,412
ENTE	Votorantim	Dec-28	(a)	CDI + 1.65%	52,884	49,817
ETEP	Santander	Jul-25	(a)	CDI + 2.9%	46,308	69,455
ETEP	Itaú	Apr-26	(a)	CDI + 1.9%	51,287	51,414
ETEP	Itaú	May-27	(a)	CDI + 1.8%	35,461	35,492
EBTE	Itaú	Apr-26	(a)	CDI + 1.9%	51,287	51,414
EBTE	Itaú	May-27	(a)	CDI + 1.8%	45,610	45,653
TRANSESTE	BDMG	Feb-25	(d)	9.50%	1,649	2,887
TRANSESTE	BNB	Mar-25	(d)	9.50%	516	883
TRANSIRAPÉ	Itaú	Apr-26	(a)	CDI + 1.9%	51,289	51,416
TRANSIRAPÉ	BDMG	Apr-26	(b)	TJLP + 6.5%	1,074	1,364
TRANSIRAPÉ	BDMG	Jan-24	(b)	3.50%	-	199
TRANSIRAPÉ	BDMG	Oct-29	(b)	TJLP + 3.5%	2,389	2,607
Direct and indirect associates					2,016,556	2,064,254
					4,303,848	4,303,848

(a) No collaterals; (b) Pledge of shares of the company held by EATE and Transminas Holding S.A., creation of a reserve account and earmarking of the Company's revenue; (c) Proportional pledge of Alupar of 50.01% and of Taesa of 49.99% of the total amount; (d) Pledge of shares by Transminas Holding SA, pledge of rights arising from the concession contract and creation of a liquidity fund for the interest on the falling due installments in the six-month period plus charges.

The borrowings and financing agreements and debentures contain restrictive annual financial and nonfinancial covenants triggering accelerated maturity (usually included in borrowing and financing agreements, such as, for example, merger, spin-off and consolidation, change in the controlling group, among others), including the required compliance with certain financial ratios while the related agreements are effective.

Debt	Description of the covenant	Ratio required	Required compliance
1 st issue of debentures - Ivaí	Operating cash flow/Debt service	Equal to or higher than 1.30	Annual
2 nd issue of debentures - EDTE	Activity cash generation/Debt service	Equal to or lower than 5.29	Annual
8 th , 9 th , 10 th and 11 th issues of debentures - EATE	Total debt less cash and cash equivalents limited to the amount of R\$1,967,162 for the 8 th issue, R\$1,967,596 for the 9 th and 10 th issues and R\$1,967,307 for the 11 th issue	N/A	Semiannual
5 th , 6 th and 7 th issues of debentures - ECTE	Total debt less cash and cash equivalents limited to the amount of R\$342,036 for the 5 th , 6 th and 7 th issues.	N/A	Semiannual
4 th , 5 th and 6 th issues of debentures - ENTE	Total debt less cash and cash equivalents limited to the amount of R\$849,630 for the 4 th and 5 th issues and R\$849,390 for the 6 th issue.	N/A	Semiannual
4 th and 5 th issues of debentures - ETEP	Total debt less cash and cash equivalents limited to the amount of R\$288,262 for the 4 th and 5 th issues.	N/A	Semiannual
2 nd and 3 rd issues of debentures - EBTE	Total debt less cash and cash equivalents limited to the amount of R\$227,903 for the 2 nd and 3 rd issues.	N/A	Semiannual
3 rd issue of debentures - Transirapé	Total debt less cash and cash equivalents limited to the amount of R\$165,707.	N/A	Semiannual
BDMG-FINEM - Transirapé Agreement	Capital ratio and debt service coverage ratio	CR above 25% and DSCR above 1.20x	Annual

As at June 30, 2024, all restrictive covenants established in the borrowing and financing agreements in force were complied with by Taesa Group's joint ventures and associates.

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(ii) Provision for labor, tax and civil risks and contingent liabilities

	Provision for risks		Contingent liabilities	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Paraguaçu	3,362	3,409	23,498	22,791
Aimorés	2,046	1,877	11,872	11,270
ETAU	51	121	123	118
Ivaí	29,731	24,103	-	-
Joint ventures	35,190	29,510	35,493	34,179
EATE	226	226	-	5,771
EBTE	-	-	-	271
ENTE	600	600	-	222
Direct associates	826	826	-	6,264
	36,016	30,336	35,493	40,443

(iii) Annual Permitted Revenue

Concession	2024-2025 Cycle Resolution 3.348 of 07/16/2024 Period: from 07/01/2024 to 06/30/2025			2023-2024 Cycle Resolution 3.216 of 07/04/2023 Period: from 07/01/2023 to 06/30/2024			2022-2023 Cycle Resolution 3.067 of 07/12/2022 Period: from 07/01/2022 to 06/30/2023		
	RAP	PA	Total	RAP	PA	Total	RAP	PA	Total
ETAU	49,996	3,656	53,652	54,649	2,463	57,112	57,205	1,838	59,043
Aimorés	103,290	(4,441)	98,849	99,388	(3,492)	95,896	95,624	(123)	95,501
Paraguaçu	154,164	3,666	157,830	148,340	(14,815)	133,525	142,723	-	142,723
Ivaí	378,590	(22,411)	356,179	375,853	(13,242)	362,611	361,620	-	361,620
ENTE	194,443	(8,369)	186,074	195,118	(3,995)	191,123	204,243	(6,387)	197,856
EATE	378,049	(15,599)	362,450	379,022	(7,483)	371,539	396,748	(11,503)	385,245
EBTE	66,655	(2,223)	64,432	63,000	(604)	62,396	59,063	(3,313)	55,750
ECTE	82,108	(3,516)	78,592	82,385	(1,645)	80,740	86,238	(2,628)	83,610
ETEP	84,972	(3,678)	81,294	85,221	(1,501)	83,720	89,207	(2,267)	86,940
ERTE	44,495	(809)	43,686	44,425	(17,471)	26,954	46,503	(18,685)	27,818
STC	33,750	3,042	36,792	36,318	(929)	35,389	43,268	(1,605)	41,663
Lumitrans	23,016	(1,008)	22,008	23,094	(663)	22,431	30,338	(1,521)	28,817
ESTE	146,044	(6,722)	139,322	140,527	(3,756)	136,771	17,520	(312)	17,208
ESDE	18,924	(484)	18,440	18,209	(465)	17,744	32,982	201	33,183
ETSE	35,841	(351)	35,490	34,491	222	34,713	135,205	(1,110)	134,095
EDTE	90,351	(3,838)	86,513	86,938	(2,895)	84,043	83,645	(2,534)	81,111
Transirapé	44,874	(838)	44,036	42,670	2,003	44,673	44,665	1,564	46,229
Transleste	35,232	(1,516)	33,716	35,351	(878)	34,473	37,004	(1,280)	35,724
Transudeste	21,837	(941)	20,896	21,911	(444)	21,467	22,936	(1,167)	21,769
TOTAL	1,986,631	(66,380)	1,920,251	1,966,910	(69,590)	1,897,320	1,986,737	(50,832)	1,935,905

13. RELATED PARTIES

I – Other receivables – OCR, Other payables – OCP and Receivables from concessionaires and assignees – CRCP:

a) Assets and revenues

R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
Transactions between TAESA and joint ventures					
1	OCR x Other revenue – O&M – ETAU (RS)	R\$19 monthly amount	12/23/2021 to 12/23/2026	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
2	OCR x Other revenue – O&M – ETAU (SC)	R\$14 monthly amount	12/01/2021 to 12/01/2026	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
3	OCR x Other revenue - Infrastructure and HR Sharing - ETAU	N/A	12/01/2021 to 12/01/2026	Annual adjustment by IGP-M.	The amounts are defined based on apportionment and allocation criteria which are based on the contracting party's property, plant and equipment. If the apportionment amount exceeds the annual amount of R\$2,386, the contracting party may require the review. Previously agreed by ANEEL through Ordinance 2.320 of August 02, 2021.
4	OCR x Other revenue – Infrastructure and HR Sharing – Aimorés	N/A	02/10/2022 to 02/10/2027	Annual adjustment by IPCA.	The amounts are defined based on apportionment and allocation criteria which are based on the contracting party's property, plant and equipment. In case of considerable variations in the allocation criteria, the contracting party can request the review through formalization by way of an addendum.

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R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
					Previously agreed by ANEEL through Ordinance 2.320 of August 02, 2021.
5	OCR x Other revenue – O&M – Aimorés	R\$24 monthly amount	02/16/2022 to 02/16/2027	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
6	OCR x Other revenue – Infrastructure and HR Sharing – Paraguaçu	N/A	02/10/2022 to 02/10/2027	Annual adjustment by IPCA.	The amounts are defined based on apportionment and allocation criteria which are based on the contracting party's property, plant and equipment. In case of considerable variations in the allocation criteria, the contracting party can request the review through formalization by way of an addendum.
					Previously agreed by ANEEL through Ordinance 2.320 of August 02, 2021.
7	OCR x Other revenue – O&M – Paraguaçu	R\$24 monthly amount	02/16/2022 to 02/16/2027	Annual adjustment by IPCA.	Noncompliance with any contractual clause, court-ordered reorganization, bankruptcy, court-ordered liquidation.
8	OCR x available funds – Expense reimbursement – Paraguaçu	Not applicable.	Not applicable.	Not applicable.	Not applicable.
Transactions between TAESA and its associates					
9	OCR x available funds – Infrastructure sharing agreement (CCI) – EDTE	Total amount: R\$6	12/27/2018 until the concession end.	Fine of 2% p.m. / late payment interest of 12% p.a. / Annual inflation adjustment by the IPCA.	Not applicable.
Transactions between TAESA Group and Cemig					
10	CRCP x Other revenue – Transmission system connection agreement (CCT) – CEMIG D x SGT	R\$57 monthly amount	03/18/2014 until the end of concession	Late payment interest of 12% p.a. and fine of 2% / annual inflation adjustment by IPCA, according to the RAP adjustment.	By any of the parties, filing for bankruptcy, judicial liquidation or any amendment to the bylaws of the parties that impairs the ability to perform contractual obligations, force majeure or act of God.
11	CRCP x revenue – Electric power transmission service agreement ("CPST") – Taesa Group x CEMIG	The amounts are defined by ONS at each AVC issuance	Until the end of concession.	Annual adjustment by the IPCA or IGP-M, according to the RAP adjustment.	Not applicable.

There is no default in the outstanding balances requiring the recognition of an allowance for doubtful debts.

R E F	Consolidated						
	Agreements and other transactions	Assets		Revenue			
		06/30/2024	12/31/2023	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
	Transactions with joint ventures						
1	O&M services - Taesa x ETAU (RS)	21	-	63	63	126	126
2	O&M services - Taesa x ETAU (SC)	31	-	47	47	94	94
3	Infrastructure and HR sharing - Taesa x ETAU	709	165	756	639	1,618	1,292
4	Infrastructure and HR sharing - Taesa x Aimorés	709	270	556	495	1,265	985
5	O&M services - Taesa x Aimorés	54	-	81	81	162	162
6	Infrastructure and HR sharing - Taesa x Paraguaçu	1,032	474	949	850	2,168	1,682
7	O&M services - Taesa x Paraguaçu	55	-	82	82	164	164
	Transactions with associates and joint ventures						
9	Expense reimbursement - Taesa x EDTE	8	8	24	23	49	47
	Transactions between subsidiaries and associates						
10	CCT - SGT X CEMIG D	-	-	314	303	625	601
11	CPST - BRAS X CEMIG	-	-	496	324	999	763
11	CPST - ATE III X CEMIG	-	-	-	2,166	-	4,315
11	CPST - SGT X CEMIG	-	-	1,462	1,405	2,925	2,811
11	CPST - MAR X CEMIG	-	-	311	279	626	556
11	CPST - MIR X CEMIG	-	-	393	1,082	1,622	2,144
11	CPST - JAN X CEMIG	287	370	3,199	3,502	7,084	6,980
11	CPST - SAN X CEMIG	-	-	-	775	-	1,372
11	CPST - SJT X CEMIG	-	-	952	866	1,919	1,725
11	CPST - SPT X CEMIG	-	-	840	768	1,704	1,528
11	CPST - SIT X CEMIG	-	-	-	-	-	-
11	CPST - LNT X CEMIG	-	-	158	140	316	281
	Transactions with controlling shareholders						
11	CPST - TAESA X CEMIG	1,117	286	31,128	25,320	61,927	49,567
		4,023	1,573	41,811	39,210	85,393	77,195

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b) Liabilities, costs and expenses

R E F	Main information on agreements and transactions with related parties				
	Accounting classification, nature of the agreement and counterparty	Original amount	Effective period	Interest rate/ Inflation adjustment	Main rescission or termination conditions, and other relevant information
Transactions between Taesa and associates					
1	OCP x Liabilities – Expense reimbursement – AIMORÉS	Not applicable.	Not applicable.	Not applicable.	Not applicable.
2	OCP x Liabilities – Expense reimbursement – PARAGUAÇU	Not applicable.	Not applicable.	Not applicable.	Not applicable.
3	OCP x Personnel cost and expense – private pension – Forluz	Investment according to employees' option.	03/19/2012 – indefinite end.	Management fee of 0.30% on total monthly contributions. There is no inflation adjustment	The Adhesion Agreement entered into between Forluz and Taesa, as sponsor of TAESA Plan, was approved through PREVIC Ordinance 160, of March 26, 2012 and published in the Federal Official Gazette on March 27, 2012 Edition: 60 Section: 1 Page: 87 Can only be terminated in the event of end of concession of any of the parties, or by way of court order.
4	OCP x Services provided - CCI - TAESA (ETEO) – CTEEP	Total contract value: R\$2 monthly amount	07/20/2001 up to the end of any of the parties' concession	Interest of 12% p.a. / Fine of 2% Adjustment by IGP-M.	On 08/20/2021, an addendum was entered into to discontinue the collection by CTEEP. Can only be terminated in the event of end of concession of any of the parties, or by way of court order.
5	OCP x Services provided - CCI - TAESA (ATE) – CTEEP	Total contract value: R\$10 monthly amount	07/22/2004 up to the end of any of the parties' concession	Interest of 12% p.a. / Fine of 2% Adjustment by IGP-M.	On 08/20/2021, an addendum was entered into to discontinue the collection by CTEEP.
Transactions between TAESA's subsidiaries and associates					
6	OCP x Services provided - CCI - SGT x CEMIG GT	R\$3 monthly amount	Beginning 02/17/2014 until end of concession.	Late payment interest of 1% p.m. and fine of 2%/ annual inflation adjustment by IPCA.	Can only be terminated in the event of end of concession of any of the parties, or by way of court order.
7	OCP x O&M - SGT x CEMIG GT	R\$49 monthly amount	07/10/2019 to 07/10/2024	Late payment interest of 1% p.m. and fine of 2%/ annual inflation adjustment by IPCA.	Can be early and unilaterally terminated, on sole discretion, due to the noncompliance with any clause or condition, for a period agreed upon among the parties, cancellation of concession relating to the transmission facilities; and upon contracting party's decision 18 months after the execution of the CPSOM.
8	OCP x Services provided - CCI - MAR x CEMIG GT	R\$205 single installment and R\$50 monthly amount	11/12/2015 up to the end of any of the parties' concession	Annual adjustment by IPCA.	None.
9	OCP x Services provided - O&M - MAR x CEMIG GT	R\$48 monthly amount	03/03/2020 to 03/02/2025	Annual adjustment by IPCA.	The agreement can be terminated at any time, unilaterally, upon notice in writing within at least 180 days in advance; as a result of the noncompliance with the conditions agreed; and in the event of act of God or force majeure.
10	OCP x Services provided - CCI - ANT X CTEEP	R\$8 monthly amount as from the beginning of operation	11/01/2022 up to the end of any of the parties' concession	Fine of 2% p.m. + late payment interest of 12% p.a. / Annual inflation adjustment by the IPCA.	Can only be terminated in the event of end of concession of any of the parties, by way of court order or upon mutual agreement among the parties.
Transactions between TAESA and CEMIG					
11	OCP X Investment – acquisition Transmineiras – Additional amount – CEMIG	Single installment of R\$11,786	Upon obtaining of favorable decision for Transmineiras in the lawsuits.	Accumulated variance of 100% CDI beginning 01/01/2017 until the business day prior to the payment.	Pursuant to the corporate restructuring instrument, CEMIG can receive the maximum amount of R\$11,786. Adjusted amount of R\$20,949.

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R E F	Consolidated						
	Agreements and other transactions	Liabilities		Cost/expense			
		06/30/2024	12/31/2023	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
	<u>Transactions between Taesa and joint ventures</u>						
1	Expense reimbursement - Taesa x Aimorés	4	-	-	-	-	-
2	Expense reimbursement - Taesa x Paraquacu	11	-	-	-	-	-
	<u>Transactions between Taesa and associates</u>						
3	Private pension - Taesa x Forluz - expense	-	-	289	273	570	544
3	Private pension - Taesa x Forluz - cost	-	-	782	710	1,769	1,420
	<u>Transactions between subsidiaries and associates</u>						
6	CCI - SGT x CEMIG GT	5	5	16	15	31	29
7	O&M - SGT x CEMIG GT	-	55	192	185	383	371
8	CCI - MAR x CEMIG GT	20	19	59	58	117	116
9	O&M - MAR x CEMIG GT	-	-	196	189	392	377
	<u>Transactions between Taesa and Cemig</u>						
11	Acquisition Transmineiras – Taesa X CEMIG	20,949	19,901	516	-	1,048	-
		20.989	19.980	2.050	1.430	4.310	2.857

II- Dividends and interest on capital payable

Dividends receivable	12/31/2023	Addition ¹ (Reversal) ²	Receipt	Merger	06/30/2024
Joint ventures and associates					
AIMORÉS	9,642	10,747	(20,389)	-	-
PARAGUAÇU	14,397	2,757	(17,154)	-	-
IVAI	23,201	-	-	-	23,201
EATE	18,501	57,696	(37,173)	-	39,024
EBTE	4,012	12,037	(11,515)	-	4,534
ECTE	1,930	361	(2,291)	-	-
ETEP	2,437	-	-	-	2,437
EDTE	3,242	125	(1,746)	-	1,621
TRANSESTE	2,227	8,395	(5,390)	-	5,232
TRANSIRAPÉ	823	4,185	(823)	-	4,185
TRANSUDESTE	1,398	5,902	(4,410)	-	2,890
ENTE	-	17,420	(17,420)	-	-
ERTE	-	3,731	(1,536)	-	2,195
ETAU	-	28,964	(28,964)	-	-
Consolidated	81,810	152,320	(148,811)	-	85,319
Subsidiaries					
BRAS	14,015	6,055	(8,397)	-	11,673
SGT	1,536	1,944	(3,480)	-	-
MAR	2,693	3,738	(6,431)	-	-
MIR	15,441	-	-	(15,441)	-
JAN	31,574	43,430	(75,004)	-	-
SJT	9,629	16,234	(25,863)	-	-
SPT	13,119	(13,119)	-	-	-
LNT	3,540	(3,540)	-	-	-
ANT	26,849	(26,849)	-	-	-
PTG	1,322	(1,322)	-	-	-
TNG	5,830	(5,830)	-	-	-
Parent	207,358	173,061	(267,986)	(15,441)	96,992

Dividends receivable	12/31/2022	Addition ¹	Receipt	12/31/2023
Joint ventures and associates				
ETAU	326	17,798	(18,124)	-
AIMORÉS	15,987	63,454	(69,799)	9,642
PARAGUAÇU	19,583	64,314	(69,500)	14,397
IVAI	-	23,201	-	23,201
EATE	49,817	238,896	(270,212)	18,501
EBTE	4,110	4,502	(4,600)	4,012
ECTE	5,105	3,013	(6,188)	1,930
ENTE	16,620	79,322	(95,942)	-
ERTE	1,215	3,175	(4,390)	-
ETEP	4,145	8,688	(10,396)	2,437
EDTE	2,194	13,898	(12,850)	3,242
TRANSESTE	3,601	11,660	(13,034)	2,227
TRANSIRAPÉ	3,300	8,302	(10,779)	823
TRANSUDESTE	2,078	7,158	(7,838)	1,398
Consolidated	128,081	547,381	(593,652)	81,810

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Dividends receivable	12/31/2022	Addition ¹	Receipt	12/31/2023
<i>Subsidiaries</i>				
ATE III	-	61,377	(61,377)	-
BRAS	19,111	11,596	(16,692)	14,015
SGT	1,678	3,536	(3,678)	1,536
MAR	11,453	4,693	(13,453)	2,693
MIR	-	83,827	(68,386)	15,441
JAN	25,787	175,887	(170,100)	31,574
SJT	22,790	25,039	(38,200)	9,629
SPT	16,343	50,573	(53,797)	13,119
LNT	2,400	3,540	(2,400)	3,540
ANT	-	26,849	-	26,849
PTG	-	1,322	-	1,322
TNG	-	5,830	-	5,830
Parent	227,643	1,001,450	(1,021,735)	207,358

¹Refers to mandatory, additional, proposed, approved and interim dividends. ²Reversal of dividends approved at the AGM held on April 30, 2024 of the subsidiary.

Dividends and interest on capital payable	12/31/2023			Addition ¹		Payment		06/30/2024		
	Dividends	Interest on capital	Total	Dividends	Interest on capital	Dividends	Interest on capital	Dividends	Interest on capital	Total
<i>Consolidated and Parent</i>										
ISA	33,925	-	33,925	58,071	21,559	(91,996)	(21,559)	-	-	-
Cemig	49,421	-	49,421	84,596	31,406	(134,017)	(31,406)	-	-	-
Noncontrolling interests	144,711	26	144,737	247,616	91,928	(392,267)	(91,924)	60	30	90
	228,057	26	228,083	390,283	144,893	(618,280)	(144,889)	60	30	90

Dividends and interest on capital payable	12/31/2022			Addition ¹		Payment		12/31/2023		
	Dividends	Interest on capital	Total	Dividends	Interest on capital	Dividends	Interest on capital	Dividends	Interest on capital	Total
<i>Consolidated and Parent</i>										
ISA	3,876	-	3,876	117,436	62,006	(87,387)	(62,006)	33,925	-	33,925
Cemig	5,646	-	5,646	171,079	90,328	(127,304)	(90,328)	49,421	-	49,421
Noncontrolling interests	16,565	18	16,583	500,755	264,394	(372,609)	(264,386)	144,711	26	144,737
	26,087	18	26,105	789,270	416,728	(587,300)	(416,720)	228,057	26	228,083

¹Refers to mandatory, additional, proposed, approved, interim dividends and interest on capital. Interest on capital payable is stated gross of withholding income tax.

Approval of dividends and interest on capital	Accrual year	Approval date	Approving body	Payment date	Approved amount	Amount per common share	Amount per preferred share
Interest on capital	2024	05/08/2024	Board of Directors	06/27/2024	144,893	0,14020	0,14020
					144,893		
Additional dividends proposed	2024	04/29/2024	Board of Directors	05/16/2024	390,283	0,37763	0,37763
					390,283		
Interim dividends	2023	12/27/2023	Board of Directors	01/16/2024	228,003	0,22061	0,22061
Interim dividends	2023	11/08/2023	Board of Directors	12/15/2023	4,075	0,00394	0,00394
Interim dividends	2023	08/02/2023	Board of Directors	08/29/2023	97,192	0,09404	0,09404
Interim dividends	2022	01/05/2023	Board of Directors	01/23/2023	460,000	0,44509	0,44509
					789,270		
Interest on capital	2023	11/08/2023	Board of Directors	12/15/2023	200,480	0,19398	0,19398
Interest on capital	2023	08/02/2023	Board of Directors	08/29/2023	216,248	0,20924	0,20924
					416,728		

Interim dividends and interest on capital paid were attributed to mandatory minimum dividends set forth in Article 202 of the Brazilian Corporate Law.

III - Compensation to the Board of Directors, Executive Board, and Supervisory Board – classified in profit or loss – personnel expenses

Proportion of total compensation	06/30/2024		06/30/2023	
	Fixed	Variable	Fixed	Variable
Board of Directors	100%	-	100%	-
Supervisory Board	100%	-	100%	-
Statutory Executive Board ¹	49%	51%	83%	17%

¹Fixed compensation breakdown: Management fees, charges, direct and indirect benefits (private pension, healthcare plan, dental care plan, life insurance and meal/food ticket), post-employment benefits (healthcare plan and dental care plan). Variable compensation breakdown: profit sharing, suspension of employment contract and indemnities.

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Amounts recognized in profit or loss	Board of Directors		Statutory Executive Board		Supervisory Board	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Average of members compensated during the period ¹	10.33	10.67	4	5	5	5
Fixed compensation²	1,467	1,425	4,178	4,484	433	411
Payroll or management fees	1,308	1,262	2,991	3,354	361	342
Direct and indirect benefits	-	-	589	459	-	-
Charges	159	163	598	671	72	69
Variable compensation	-	-	4,395	930	-	-
Profit sharing	-	-	2,754	930	-	-
Indemnity	-	-	1,641	-	-	-
Total compensation	1,467	1,425	8,573	5,414	433	411

¹Includes active members and alternates, and the alternate fiscal board members receive when replacing the active members. The average of compensated members was calculated on a monthly basis, excluding those members who relinquished compensation.

²The cost of fixed compensation includes management fees and 20% of employer's INSS.

	Board of Directors		Statutory Executive Board		Supervisory Board	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Number of active members	13	13	4	5	5	5
Number of alternates	-	-	-	-	5	5
Highest individual compensation for the period (monthly)	26	24	688	250	14	14
Lowest individual compensation for the period (monthly)	20	18	98	152	14	14
Average individual compensation for the period (monthly) ¹	25	23	330	180	14	14

¹The amount was calculated based on the average of compensated members.

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14. BORROWINGS, FINANCING AND DEBENTURES

14.1. Borrowings and financing

Lender	Conces sion	Borrowings				Annual finance charges	06/30/2024				12/31/2023			
		Execution date	Type	Contracted amount received	Final maturity		Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Foreign currency-US\$ ⁽¹⁾														
Citibank - Sep/22	Taesa	09/22/2022	Law 4.131/62	362.600	09/26/2025	Sofr + 0.44% p.a.	-	392,175	7,027	399,202	-	346,697	6,161	352,858
Local currency-R\$ ⁽²⁾														
BNDES FINAME	Patesa	10/14/2014	CCB - tranche A	430	08/15/2024	Fixed rate of 6% p.a.	-	9	-	9	-	36	-	36
Parent							-	392,184	7,027	399,211	-	346,733	6,161	352,894
Current							7,036				6,197			
Noncurrent							392,175				346,697			
BNB - FNE	LNT	04/27/2018	CCB-FNE	62.749	05/15/2038	Constitutional funds' rate (TFC) p.m. pro-rata basis	(4,018)	50,377	2,050	48,409	(4,163)	52,157	2,077	50,071
Consolidated							(4,018)	442,561	9,077	447,620	(4,163)	398,890	8,238	402,965
Current							12,426				11,578			
Noncurrent							435,194				391,387			

¹ Borrowing measured at fair value. ² Borrowings measured at amortized cost.

Variations in borrowings and financing	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Opening balance	402,965	432,259	352,894	378,739
(+) Interest and exchange rate changes	62,725	472	60,681	(3,397)
(-) Adjustment to fair value	(2,233)	786	(2,233)	787
(-) Repayment of principal	(1,807)	(5,500)	(27)	(1,957)
(-) Interest paid	(14,030)	(25,052)	(12,104)	(21,278)
Closing balance	447,620	402,965	399,211	352,894

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Current installments by index							
Index	Current	Noncurrent					Total
		2025	2026	2027	After 2027	Subtotal	
Fixed rate	9	-	-	-		-	9
Sofr + Dollar	7,027	392,175	-	-	-	392,175	399,202
IPCA	5,680	1,816	3,632	3,632	37,667	46,747	52,427
(-) Unamortized cost	(290)	(266)	(266)	(266)	(2,930)	(3,728)	(4,018)
	12,426	393,725	3,366	3,366	34,737	435,194	447,620

The borrowings and financing agreements and debentures contain annual restrictive financial and nonfinancial covenants triggering accelerated maturity (usually included in borrowing and financing agreements, such as, for example, merger, spin-off and consolidation, change in the controlling group, among others) while the related agreements are effective. As at June 30, 2024, all restrictive covenants had been complied.

The information on derivative financial instruments (swap transactions) contracted to hedge the service associated with the debt with Citibank, as well as the Company's exposure to interest rate risks, is disclosed in note 19.

14.2. Debentures

Issues	Quantity	Payment events	Return	Issue Maturity	06/30/2024				12/31/2023			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Local currency-R\$												
Itaú BBA – 3 rd issue 3 rd series ¹ – Taesa	702,000	Interest on every October 15 and repayment in four annual installments, the first maturity on 10/15/2021.	IPCA + 5.10%	10/15/2012 10/15/2024	(53)	344,633	12,113	356,693	(159)	335,465	3,394	338,700
Itaú BBA/BB/Santander – 4 th issue 1 st series – Taesa	255,000	Interest on every September 15 and repayment in two annual installments, the first maturity on 09/15/2023.	IPCA + 4.41%	09/15/2017 09/15/2024	(18)	182,170	6,218	188,370	(131)	176,991	2,195	179,055
BB/Safrá/Bradesco - 5 th issue – Single series – Taesa	525,772	Interest on every July 15 and repayment in two annual installments, the first maturity on 07/15/2024.	IPCA + 5.9526%	07/15/2018 07/15/2025	(774)	723,531	40,786	763,543	(1,616)	702,959	18,796	720,139
Santander-ABC-BB – 6 th issue 1 st series – Taesa	850,000	Interest on every November 15 and May 15 and single repayment on 05/15/2026.	108% of the CDI ²	05/15/2019 05/15/2026	(7,231)	850,000	11,247	854,016	(7,597)	850,000	12,458	854,861
Santander/ABC/BB – 6 th issue 2 nd series – Taesa	210,000	Interest on every November 15 and May 15 and semiannual repayment, the first maturity on 05/15/2023.	IPCA + 5.50%	05/15/2019 05/15/2044	(7,231)	277,564	1,894	272,227	(7,597)	270,893	1,790	265,086
BTG/Santander/XP Investimentos – 7 th issue Single series – Taesa	508,960	Interest on every March 15 and September 15 and semiannual repayment, the first maturity on 09/15/2025.	IPCA + 4.50%	09/15/2019 09/15/2044	(21,919)	675,538	153,319	806,938	(22,939)	656,385	131,717	765,163
Santander – 8 th issue Single series – Taesa	300,000	Interest on every June 15 and December 15 and semiannual repayment, the first maturity on 12/15/2022.	IPCA +4.7742%	12/15/2019 12/15/2039	(14,179)	392,817	728	379,366	(14,878)	394,100	730	379,952
Santander – 10 th issue 1 st series – Taesa	650,000	Interest on every November 15 and May 15 and single repayment on 05/15/2028.	CDI + 1.70%	05/15/2021 05/15/2028	(3,728)	650,000	9,326	655,598	(3,963)	650,000	10,140	656,177

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Issues	Quantity	Payment events	Return	Issue Maturity	06/30/2024				12/31/2023			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Santander – 10 th issue 2 nd series – Taesa	100,000	Interest on every November 15 and May 15 and repayment on the 13 th , 14 th and 15 th years, the first maturity on 05/15/2034.	IPCA + 4.7605%	05/15/2021 05/15/2036	(3,728)	121,715	721	118,708	(3,963)	118,491	680	115,208
Santander-Itaú-BTG-Bradesco-BB – 11 th issue 1 st series – Taesa	150,000	Interest on every July 15 and January 15 and repayment on the 2 nd and 3 rd years, the first maturity on 01/15/2024.	CDI + 1.18%	01/15/2022 01/15/2025	(442)	75,000	3,990	78,548	(626)	150,000	9,180	158,554
Santander-Itaú-BTG-Bradesco-BB – 11 th issue 2 nd series – Taesa	650,000	Interest on every July 15 and January 15 and repayment on the 3 rd , 4 th and 5 th years, the first maturity on 01/15/2025.	CDI + 1.36%	01/15/2022 01/15/2027	(442)	650,000	35,128	684,686	(626)	650,000	40,333	689,707
Santander-Itaú-XP-BB 12 th issue 1 st series – Taesa	630,783	Interest on every October 15 and April 15 and repayment on 04/15/2029.	IPCA + 5.60%	04/15/2022 01/15/2029	(12,787)	687,491	7,773	682,477	(13,511)	667,999	7,407	661,895
Santander-Itaú-XP-BB 12 th issue 2 nd series – Taesa	300,410	Interest on every October 15 and April 15 and repayment on the 8 th , 9 th and 10 th years, the first maturity on 04/15/2030.	IPCA + 5.75%	04/15/2022 01/15/2032	(12,787)	327,417	3,799	318,429	(13,511)	318,134	3,620	308,243
Santander-Itaú-XP-BB 12 th issue 3 rd series – Taesa	318,807	Interest on every October 15 and April 15 and repayment on the 13 th , 14 th and 15 th years, the first maturity on 04/15/2030.	IPCA + 5.85%	04/15/2022 01/15/2037	(12,787)	347,468	4,100	338,781	(13,511)	337,616	3,907	328,012
Santander-Itaú-XP – BB 13 th issuance – Taesa	1,000,000	Interest on every August 17 and February 17 and bullet on 02/17/2025.	CDI + 1.50%	02/17/2023 02/17/2025	-	-	-	-	(2,913)	1,000,000	49,133	1,046,220
Santander-Itaú-XP-Safra 14 th issue 1 st series – Taesa	327,835	Interest on every March 15 and September 15 and repayment on 09/15/2033.	IPCA + 5.8741%	09/15/2023 09/15/2033	(12,231)	340,137	5,593	333,499	(12,751)	330,493	4,750	322,492
Santander-Itaú-XP-Safra 14 th issue 2 nd series – Taesa	86,261	Interest on every March 15 and September 15 and repayment on 09/15/2035.	IPCA + 6.0653%	09/15/2023 09/15/2035	(12,231)	89,498	1,518	78,785	(12,751)	86,960	1,290	75,499
Santander-Itaú-XP-Safra 14 th issue 3 rd series – Taesa	385,904	Interest on every March 15 and September 15 and repayment on the 13 th , 14 th and 15 th years, the first maturity on 09/15/2036.	IPCA + 6.2709%	09/15/2023 09/15/2038	(12,231)	400,385	7,019	395,173	(12,751)	389,033	5,961	382,243
XP – 15 th issue 1 st series – Taesa	1,000,000	Interest on every March 15 and September 15 and repayment on 03/15/2029.	CDI + 0.63%	03/15/2024 03/15/2029	(7,660)	1,000,000	20,363	1,012,703	-	-	-	-
XP – 15 th issue 2 nd series – Taesa	300,000	Interest on every March 15 and September 15 and repayment on the 13 th , 14 th and 15 th years, the first maturity on 03/15/2034.	IGPM + 5.8438%	03/15/2024 03/15/2034	(7,660)	304,080	3,309	299,729	-	-	-	-
Parent					(150,119)	8,439,444	328,944	8,618,269	(145,794)	8,085,519	307,481	8,247,206
Current								1,354,401				1,122,333
Noncurrent								7,263,868				7,124,873

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Issues	Quantity	Payment events	Return	Issue Maturity	06/30/2024				12/31/2023			
					Unrecognized costs	Principal	Interest	Total	Unrecognized costs	Principal	Interest	Total
Local currency-R\$												
BTG-Santander-XP – 1 st issue 1 st series – JAN	224.000	Interest and repayment on every January 15 and July 15 with interest beginning 12/15/2022	IPCA + 4.5%	01/15/2019 07/15/2033	(5,857)	248,403	5,040	247,586	(6,517)	249,835	5,069	248,387
Itaú - BTG – 2 nd issue single series – JAN	575.000	Interest and repayment on every June 15 and December 15 with interest payment beginning 12/15/22 and repayment beginning 12/15/25.	IPCA + 4.8295%	12/15/2019 12/15/2044	(26,605)	850,047	1,593	825,035	(27,843)	827,532	1,551	801,240
Consolidated					(182,581)	9,537,894	335,577	9,690,890	(180,154)	9,162,886	314,101	9,296,833
Current					1,375,604				1,142,184			
Noncurrent					8,315,286				8,154,649			

¹Instruments traded on the secondary market, which fair values were measured based on quotations and are shown in note 19. ²The derivatives contracted as hedging instruments in the amount of R\$400.00 relating to the 1st series of the 6th issue of debentures, were swap that swap the risk of 108% of the CDI (debentures interest rate) for the IPCA plus fixed rates.

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Changes in debentures	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Opening balance	9,296,833	7,717,653	8,247,206	6,707,581
(+) New issues	1,300,000	1,800,000	1,300,000	1,800,000
(+) Interest and inflation adjustment incurred	527,090	984,843	472,041	886,488
(-) Principal payment	(1,095,686)	(533,767)	(1,087,156)	(521,291)
(-) Interest payment	(334,922)	(648,796)	(309,500)	(598,571)
(-) Transaction costs (new issues)	(15,849)	(44,321)	(15,849)	(44,321)
(+) Amortization of issue costs	13,424	21,221	11,527	17,320
Closing balance	9,690,890	9,296,833	8,618,269	8,247,206

Current installments by index	Current	Noncurrent					Total
		2025	2026	2027	After 2027	Subtotal	
CDI	371,720	-	1,066,667	216,667	1,250,000	2,533,334	2,905,054
IPCA	1,018,925	553,640	82,221	86,656	4,919,586	5,642,103	6,661,028
IGPM	3,308	-	-	-	304,081	304,081	307,389
(-) Unamortized issue costs	(18,349)	(11,600)	(18,531)	(17,859)	(116,242)	(164,232)	(182,581)
	1,375,604	542,040	1,130,357	285,464	6,357,425	8,315,286	9,690,890

Debentures are simple, non-convertible.

The agreements for the 3rd, 4th, 5th, 6th, 7th, 8th, 11th, 12th, 13th and 14th issues of Taesa's debentures and for the 1st issue of Janaúba's debentures have annual restrictive non-financial covenants on accelerated maturity (usually included in borrowing and financing agreements, such as, for example, merger, spin-off and consolidation, change in the controlling group, among others). The 2nd issue of Janaúba's debentures have the following annual restrictive financial and non-financial covenants on accelerated maturity:

Security	Description of the covenant	Ratio required	Required compliance
2 nd issue - JAN	Activity cash generation/Debt service ¹	Equal to or higher than 1.2	Annual

¹Calculated based on information included in the audited Regulatory Financial Statements.

The 2nd series of the 6th and 8th issues of Taesa's debentures have the following restrictive non-financial covenants and on accelerated maturity:

Creation on behalf of the debentureholders at Banco Santander of a "Debenture payment account" where a minimum balance must be maintained, corresponding to at least the amount of the next installment of the adjusted par value plus the amount of the next compensation installment.

As at June 30, 2024, all restrictive covenants had been complied.

The information on derivative financial instruments (swap transactions) contracted to hedge the service associated with the 1st series of the 6th issue of debentures, as well as the Company's exposure to interest rate risks, is disclosed in note 19.

15. PROVISION FOR RISKS

The Company and its subsidiaries are parties to legal and administrative proceedings before various courts and governmental bodies, arising in the normal course of business and involving tax, civil, labor and other matters.

Management, based on the opinion of its outside legal advisors and analysis of ongoing lawsuits, recognized a provision for labor, tax and civil risks in amounts considered sufficient to cover estimated losses on ongoing lawsuits.

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Legal and administrative proceedings provisioned as at June 30, 2024 are backed by escrow deposits in the adjusted amount of R\$18,722 in the Parent (R\$17,466 as at December 31, 2023) and R\$92,771 in consolidated (R\$92,051 as at December 31, 2023). The balances refer to civil, labor and tax proceedings involving discussions on administrative right of way, outsourcing, tax executions and objections relating to offsets of federal taxes and contributions (IRPJ, CSLL, PIS and COFINS) not approved by the RFB, respectively.

Variations in provisions	12/31/2023	Additions	Inflation adjustments	Write-off	Rights of way ¹	Mergers ³	06/30/2024
Labor	9,325	-	(721)	(4,711)	-	-	3,893
Tax	15,338	-	277	-	-	-	15,615
Civil	25,922	41	744	(334)	-	491	26,864
Parent	50,585	41	300	(5,045)	-	491	46,372
Labor	59	-	2	-	-	-	61
Tax	2,913	-	11	-	-	-	2,924
Civil	84,776	26	2,325	(53)	10,776	(491)	97,359
Consolidated	138,333	67	2,638	(5,098)	10,776	-	146,716

Variations in provisions	12/31/2022	Additions	Reversals ²	Inflation adjustments	Write-off	Rights of way ¹	Mergers ³	12/31/2023
Labor	9,739	592	(139)	857	(1,742)	-	18	9,325
Tax	17,033	327	(7,418)	5,396	-	-	-	15,338
Civil	8,489	2,974	(2)	5,983	(1,079)	-	9,557	25,922
Parent	35,261	3,893	(7,559)	12,236	(2,821)	-	9,575	50,585
Labor	20	45	-	12	-	-	(18)	59
Tax	2,896	1	-	16	-	-	-	2,913
Civil	21,252	7,570	(45)	3,933	(2,481)	64,104	(9,557)	84,776
Consolidated	59,429	11,509	(7,604)	16,197	(5,302)	64,104	-	138,333

¹Refers to provisions for civil risks relating to exclusion area for passage of transmission grids. ²Reversals occurred basically as a result of the settlement of various labor, tax and civil proceedings, without the need to make any payment. Therefore, the amounts were reversed on the Company's and its subsidiaries' behalf. ³Merger of subsidiaries ATE III, SAN and SIT on December 29, 2023 and MIR on April 30, 2024.

Contingent liabilities

	06/30/2024				12/31/2023			
	Labor	Tax	Civil	Total	Labor	Tax	Civil	Total
Taesa	11,069	1,270,068	260,133	1,541,270	13,140	1,252,574	254,805	1,520,519
BRAS	-	8,310	-	8,310	1,482	8,070	-	9,552
MAR	269	190	139	598	262	184	134	580
JAN	758	4,143	454	5,355	774	3,973	1,434	6,181
SPT	15	662	2,765	3,442	87	635	2,697	3,419
SGT	-	13	-	13	-	12	-	12
SJT	-	1,087	1,149	2,236	-	1,044	1,108	2,152
	12,111	1,284,473	264,640	1,561,224	15,745	1,266,492	260,178	1,542,415

The main lawsuits classified as possible loss refer to tax risks through tax executions and objections, and civil risks through annulment actions and arbitration proceedings. These are:

Taesa-TSN - Alleged irregular offsets of federal taxes and contributions, namely COFINS, IRPJ and CSLL, in the adjusted amount of R\$32,013 as at June 30, 2024 (R\$31,283 as at December 31, 2023).

Taesa-NVT - Objections related to alleged irregular offsets of federal taxes and contributions, namely PIS and COFINS, in the adjusted amount of R\$7,272 as at June 30, 2024 (R\$7,137 as at December 31, 2023).

Taesa-ETEO - Lawsuit relating to the deductibility of amortization expenses on the goodwill paid by Lovina Participações S.A. ("Lovina") for the acquisition of ETEO, relating to the tax assessment notice issued in 2014, concerning calendar years 2009 and 2010, in the adjusted amount of R\$131,623 as at June 30, 2024 (R\$128,042 as at December 31, 2023). The lawsuit is pending judgment of the Voluntary Appeal filed against the unfavorable decision handed down by the Brazilian Federal Revenue Service Judgment Office in Ribeirão Preto.

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Taesa-NTE – Objections related to alleged irregular offsets of federal taxes and contributions, namely PIS, COFINS and IRPJ, in the adjusted total amount of R\$8,888 as at June 30, 2024 (R\$8,726 as at December 31, 2023).

Taesa-ATE - Alleged irregular offsets of federal taxes and contributions, namely IRPJ, in the adjusted amount of R\$8,975 as at June 30, 2024 (R\$8,821 as at December 31, 2023), originated prior to the acquisition of UNISA Group companies by Taesa.

Taesa-STE – Objections related to alleged irregular offsets of federal taxes and contributions, namely PIS, COFINS, IRPJ, CSLL, CSRF and IRRF, in the adjusted amount of R\$9,768 as at June 30, 2024 (R\$9,431 as at December 31, 2023), relating to lawsuits originated prior to the acquisition of UNISA Group companies by Taesa.

Taesa-ATE II - Objections related to alleged irregular offsets of federal taxes and contributions, namely IRPJ, in the adjusted amount of R\$2,046 as at June 30, 2024 (R\$2,006 as at December 31, 2023), of which R\$1,617 relating to lawsuits originated prior to the acquisition of UNISA Group companies by Taesa.

Taesa-ATE III - Tax lawsuits originated prior to the acquisition of UNISA Group companies by Taesa and tax executions for ICMS payment, in the adjusted amount of R\$19,633 as at June 30, 2024 (R\$18,421 as at December 31, 2023).

BRAS – Tax execution relating to the discussion with respect to the ICMS payment in the State of Mato Grosso, in the adjusted amount of R\$3,880 as at June 30, 2024 (R\$3,767 as at December 31, 2023).

Other relevant matters:

Goodwill Atlântico/Alterosa - Taesa received a letter from the RFB requesting clarifications and documentation about the exclusions recorded in code 152 (goodwill), declared in e-lalur and e-lacs of 2014/2015; 2016 and 2017/2018. The Company presented the information requested by the Tax Auditor. Taesa was summoned in the Instruments of Beginning of Tax Proceeding, relating to IRPJ and CSLL not paid in the calculation period from January 2014 to December 2015, in 2016, and for 2017/2018 in view of the deduction from the tax basis of the amounts relating to the goodwill arising on the acquisition of TERNA by CEMIG and FIP. The Company received the Instruments of Closing relating to the ongoing tax proceedings, which resulted in the drafting of the tax assessment notices in the adjusted amount of R\$194,309 as at June 30, 2024 (R\$186,854 as at December 31, 2023) for calendar years 2014/2015 and in the adjusted amount of R\$118,697 as at June 30, 2024 (R\$114,053 as at December 31, 2023) for calendar year 2016 and R\$177,021 as at June 30, 2024 (R\$169,527 as at December 31, 2023) for calendar years 2017 and 2018. The Company filed an objection against the tax assessment notices for calendar years 2014/2015 and 2016, which was denied by the Brazilian Federal Revenue Service Office. The Company filed a Voluntary Appeal against the decisions. The Company filed an objection against the tax assessment notice for calendar years 2017/2018. The Company was notified about the unfavorable decision handed down by the Brazilian Federal Revenue Service on June 19, 2023. A Voluntary Appeal was filed on July 18, 2023. As at June 30, 2024, the Company awaits for the judgment of such appeal.

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PIS/COFINS calendar year 2015 – On November 11, 2019, the Company was informed about the Tax Assessment Notice issued in the adjusted amount of R\$235,813 as at June 30, 2024 (R\$226,791 as at December 31, 2023), arising from the closing of tax proceeding, filed to analyze the legal compliance of the calculation of taxes on revenue (PIS/Pasep and COFINS), in the period from January 1 to December 31, 2015. The reason for the assessment derives from an alleged error in the definition of the tax regime adopted by the Company where, according to the Instrument of Closing, all Company's concessions should have been taxed under the non-cumulative regime regarding PIS and COFINS. On December 11, 2019, the Company filed an objection against the tax assessment notice. In light of the lower court decision which maintained the assessment, a Voluntary Appeal was filed. As at June 30, 2024, the Company awaited for the judgment.

PIS/COFINS calendar year 2016 – On November 13, 2019, the Company was informed about the Tax Assessment Notice issued in the adjusted amount of R\$190,920 as at June 30, 2024 (R\$183,596 as at December 31, 2023), arising from the closing of tax proceeding, filed to analyze the legal compliance of the calculation of taxes on revenue (PIS/Pasep and COFINS), in the period from January 1 to December 31, 2016. The reason for the assessment derives from an alleged error in the definition of the tax regime adopted by the Company. As set forth in the Instrument of Closing, all Company's concessions should have been taxed under the non-cumulative regime regarding PIS and COFINS. On December 11, 2019, the Company filed an objection against the tax assessment notice. In light of the lower court decision which maintained the assessment, a Voluntary Appeal was filed. As at June 30, 2024, the Company awaited for the judgment.

CMT - Taesa Arbitration – The dispute involves the Requests for Arbitration filed with the Arbitration and Mediation Center of the Chamber of Commerce Brazil-Canada ("CAM-CCBC"), by the Minas Transmissão Consortium and other consortium members, alleging that there was "tacit acceptance" of the MOU and subsequent arbitration clause included therein for the contracting of their services relating to Lots 17 and 4 of ANEEL Auction 13/2015. As at June 30, 2024, the amounts are R\$131,000 and R\$45,000, respectively. Recently, a partial award was handed down acknowledging the authority of the arbitration court, which was subject to an Annulment Action. As at June 30, 2024, the Appeal was pending judgment by the Court, as the Annulment Action was deemed groundless.

16. EQUITY

a) Capital - As at June 30, 2024 and December 31, 2023, the Company's subscribed and paid-in capital amounted to R\$3,067,535, represented by 590,714,069 common shares and 442,782,652 preferred shares, all registered, book-entry and without par value.

For purposes of capital payment, share issuance costs were incurred in the amount of R\$25,500.

Under its bylaws, the Company is authorized to increase capital, based on a Board of Directors' resolution, regardless of any amendment to the bylaws, up to the limit of R\$5,000,000, with or without the issuance of common or preferred shares, and the Board of Directors is responsible for setting the issuance terms, including price, deadline, and payment method.

Each common share entitles its holder the right to one vote at the General Meetings, which resolutions are made as set forth in the applicable law and in these Bylaws.

Preferred shares have the following preferences and advantages: (i) priority in capital refund, without premium; (ii) right to participate in profit distributed under conditions equal to each common share; and (iii) right to be included in a public offering as a result of the Company's transfer of control, at the same price and under the same conditions per common share of the controlling group.

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Preferred shares confer upon their holders the right to vote the following matters at the General Shareholders' Meeting: (i) Company's transformation, consolidation, merger or spin-off; (ii) approval of the agreements between the Company and the controlling shareholder, directly or through third parties, as well as other companies in which the controlling shareholder is interested, whenever, as set forth in legal provisions or under the Bylaws, they are required to be approved at the General Meeting; (iii) appraisal of assets for the Company's capital increase; (iv) selection of a specialized company to determine the Company's market value; and (v) amendment to or revocation of the Bylaws provisions that change or modify any of the requirements set forth in item 4.1 of the level 2 differentiated corporate governance practices, provided that this voting right prevails over the effective period of the Agreement for the Adoption of Differentiated Corporate Governance Practices – Level 2.

Shareholding structure as at June 30, 2024 and December 31, 2023								
	Common shares		Preferred shares		Total		Controlling group	
	Quantity	%	Quantity	%	Quantity	%	Quantity	%
CEMIG ¹	218,370,005	36.97	5,646,184	1.28	224,016,189	21.68	215,546,907	58.36
ISA	153,775,790	26.03	-	-	153,775,790	14.88	153,775,790	41.64
Free Float	218,568,274	37.00	437,136,468	98.72	655,704,742	63.44	-	-
	590,714,069	100.00	442,782,652	100.00	1,033,496,721	100.00	369,322,697	100.00

¹There are 6 common shares and 2,823,092 units not comprising the controlling group. The Unit (TAE11) is a share deposit certificate comprised of three shares; one common (TAE3) and two preferred shares (TAE4).

b) Legal reserve - Calculated as 5% of profit for the year before any other allocation, as set forth in article 193 of Law 6.404/76, limited to 20% of capital. The purpose of the legal reserve is to ensure the integrity of capital and can only be utilized to increase capital or offset losses. The Company may not recognize this legal reserve when its balance, plus the amount of the capital reserves, exceeds 30% of the capital, as prescribed in §1 of said law.

c) Tax incentive reserve - Income tax incentives on the proceeds from the exploration of electric power transmission public service concessions in the States of Pernambuco, Paraíba, Rio Grande do Norte, Piauí, Bahia, Maranhão, Tocantins, Goiás, and the Federal District, granted by SUDAM and SUDENE, in the amount of R\$7,786 as at June 30, 2024. The tax benefit was null as at June 30, 2023, as the Company recognized tax loss. Grants are recorded in a separate caption in the income statement and submitted to the Shareholders' Meeting for approval of their allocation, considering the restrictions set forth in the respective granting reports and the prevailing tax law.

d) Special goodwill reserve - As set forth in CVM Instruction 319, of December 3, 1999, article 6, replaced by CVM Resolution 78/2022, the goodwill reserve, in the amount of R\$412,223, was recognized in December 2009 as a balancing item to the net assets of Transmissora do Atlântico de Energia Elétrica S.A. in connection with its merger into the Company. As at December 31, 2010, the amount of R\$182,284 was added to the existing balance related to the merger of Transmissora Alterosa de Energia S.A., totaling R\$594,507. The annual percentage rate of utilization of the tax benefit was defined by the goodwill amortization curve study, based on projected profit of each concession. The tax benefit utilized by the Company up to June 30, 2024 amounted to R\$375,485 (R\$363,827 up to December 31, 2023).

e) Unrealized earnings reserve - Pursuant to article 197, of Law 6.404/76, the reserve was established based on the portion of profit arising from the construction margins of the projects in progress, as such revenue will be converted into cash after the start-up of the projects and during the concession term.

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f) Other comprehensive income - The changes in the fair value of financial instruments designated as cash flow hedge are recognized in line item "Other comprehensive income". As at June 30, 2024, the Company recognized a gain in the amount of R\$3,497 (R\$2,308, net of taxes) and as at June 30, 2023, it recognized a loss in the amount of R\$42,988 (R\$28,373, net of taxes).

g) Shareholders' compensation - The Bylaws provides for the payment of annual minimum mandatory dividends of 50%, calculated on profit for the year as set forth in Law 6404/76. The Company may, at Management's discretion, pay interest on capital, whose net amount will be considered as minimum mandatory dividend, as set forth in article 9 of Law 9249/95. Interest on capital is calculated based on the balance of equity, limited to the fluctuation, on a pro rata basis, of the Long-term Interest Rate (TJLP). The effective payment or credit of interest on capital is contingent on the existence of profit (profit for the year after deducting social contribution and before deducting the provision for income tax), calculated before deducting interest on capital, or retained earnings and earnings reserve in amount equal to or above the amount of twice the interest to be paid or credited. Interest shall be subject to withholding income tax at the rate of 15%, levied on the date of payment or credit to the beneficiary.

The Company's common and preferred shares confer the right to participate in the profits of each year under equal conditions, it also being ensured to holders of each preferred share priority in the refund of capital, without premium, in case of the Company's liquidation and, in case of transfer of its control, both by means of a single transaction or a series of successive transactions, the right to sell shares under the same terms and conditions granted to the selling controlling shareholder (tag-along with 100% of the price).

Allocation of profit for the year	12/31/2023¹
Profit for the year	1,367,834
Tax incentive reserve	1,352
Adjusted profit for the year	1,369,186
Mandatory minimum dividends - 50% (R\$0.66240 per common and preferred share in 2023 - in R\$)	684,593
Interim dividends paid (R\$0.31860 per common and preferred share in 2023 - in R\$) ²	(329,271)
Interest on capital paid (R\$0.40322 per common and preferred share in 2023 - in R\$)	(416,728)
	(745,999)
Effective withholding income tax on interest on capital	60,389
Interim dividends and interest on capital attributed to minimum mandatory dividends	(685,610)
Proposed additional dividends (R\$0.37763 per common and preferred share in 2023 - in R\$)	(390,283)
Unrealized earnings reserve	(232,904)
Summarized allocations:	
Reserves	(231,552)
Dividends and interest on capital paid (R\$1.09945 per common and preferred share in 2023 - in R\$)	(1,136,282)
	(1,367,834)

¹Ratified by the AEGM of April 29, 2024. ²On January 16, 2024, Taesa paid the amount of R\$228,003, as interim dividends for 2023.

17. INCOME TAX AND SOCIAL CONTRIBUTION CREDIT (EXPENSE)

	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Current IRPJ and CSLL	(15,782)	(25,406)	(28,207)	(35,476)
Deferred IRPJ and CSLL	(24,695)	18,500	(44,535)	(29,914)
	(40,477)	(6,906)	(72,742)	(65,390)

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	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Current IRPJ and CSLL	(10,943)	(8,735)	(19,870)	(8,272)
Deferred IRPJ and CSLL	1,078	27,345	(11,586)	7,664
	(9,865)	18,610	(31,456)	(608)

Reconciliation of effective IRPJ and CSLL rate – taxable income	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Profit before taxes	443,616	228,545	850,581	670,439
IRPJ and CSLL expenses calculated at the rate of 34%	(150,830)	(77,705)	(289,198)	(227,949)
Share of profit (loss) of subsidiaries	44,837	27,695	98,294	91,413
Tax incentive - IRPJ - SUDAM/SUDENE	4,026	5,166	15,951	8,216
Tax incentive - IRPJ – Audio-visual sponsorships	224	157	485	157
Interest on capital paid	49,264	-	49,264	-
Consolidated companies – deemed income	12,868	39,777	53,864	61,798
Other	(866)	(1,996)	(1,402)	975
IRPJ and CSLL expense	(40,477)	(6,906)	(72,742)	(65,390)
Effective rate	9%	3%	9%	10%

Reconciliation of effective IRPJ and CSLL rate – taxable income	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Profit before taxes	413,004	203,029	809,295	605,657
IRPJ and CSLL expenses calculated at the rate of 34%	(140,421)	(69,03)	(275,160)	(205,923)
Share of profit (loss) of subsidiaries	79,353	87,469	186,771	204,697
Tax incentive - IRPJ - SUDAM/SUDENE	2,169	-	7,786	(1,352)
Tax incentive - IRPJ – Audio-visual sponsorships	224	157	485	157
Interest on capital paid	49,264	-	49,264	-
Other	(454)	14	(602)	1,813
IRPJ and CSLL expense	(9,865)	18,610	(31,456)	(608)
Effective rate	2%	9%	4%	0%

Tax benefit - SUDAM/SUDENE

The Company and its subsidiary JAN are entitled to tax benefits conferred upon by the Amazon Development Superintendence (SUDAM) and/or the Northeast Development Superintendence (SUDENE), which correspond to a 75% decrease in income tax on the operation of transmission concessions. These benefits have the following obligations: (a) prohibition of distribution to shareholders of the unpaid tax amount as a result of such benefit; (b) recognition of tax incentive reserve using the amount resulting from such benefit, which can only be used to absorb losses or increase capital; and (c) application of the benefit in activities directly related to the production in the benefited region.

Concession	Authorizing Body	Incentive-Granting Report	Tax-advantaged location	Term
Parent				
TSN	SUDENE	274/2022	BA	12/31/2031
NVT	SUDAM	207/2014	TO and MA	12/31/2023 (*)
GTE	SUDENE	353/2022	PB and PE	12/31/2031
MUN	SUDENE	218/2022	BA	12/31/2031
ATE II	SUDENE	251/2022	PI, MA and BA	12/31/2031
	SUDAM	-	TO	(*)
PAT	SUDENE	327/2022	RN	12/31/2031
ATE III	SUDAM	222/2018	PA and TO	12/31/2027 (*)
MIR	SUDAM	141/2023	TO	12/31/2032
Subsidiary				
JAN	SUDENE	046/2022	MG	12/31/2031

(*) Currently, the project filed is being analyzed for approval and/or renewal of the report before SUDAM.

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Considering all companies merged into Taesa over the past years, the total tax benefit in the Company as at June 30, 2024 was approximately 37.22% on the operating profit from benefited areas.

The Company and its subsidiaries did not fail to comply with the conditions relating to their tax benefits.

18. INSURANCE COVERAGE

Taesa and its subsidiaries adopt the policy of taking insurance for assets subject to risks to cover probable losses, according to the nature of their activities and have insurance coverage against fire and sundry risks for concession-related tangible assets, except for the project transmission lines. This fact is because the coverage in the insurance policies is not compatible with the effective risks of the transmission lines and the premiums charged by insurance and reinsurance companies in the market are extremely high. The Company and its subsidiaries maintain insurance for their buildings, including contents, machinery and equipment, electronic equipment, and telecommunications equipment, warehouses and inventories and have civil liability insurance for Director and Officer (D&O) and fleet.

Insurance type	Insurance company	Validity	Maximum indemnity limit R\$	DM - Value at risk ¹	Full indemnity	Premium
General civil liability	Fator	09/20/23 to 09/19/24	20,000	-	-	72
Operational risk	FAIRFAX	10/19/23 to 04/18/25	-	1,254,879	-	3,261
	Tokio Marine	07/31/24 to 07/30/25	-	80,921	-	168
Vehicles ²	Tokio Marine	03/06/24 to 03/05/25	-	-	100% FIPE Table	400
D&O civil liability	EZZE	09/19/23 to 09/18/24	60,000	-	-	69

¹The coverage amounts for property damages to third parties, bodily injuries to third parties, personal accidents and pain and suffering vary according to the insured item. ²The insurance policy contemplates all operational vehicles and part of the administrative vehicles.

Performance bond

Concessions ANT, PGT, TNG and SIT took performance bond for the losses arising from its failure to perform the obligations under the concession contracts, exclusively with respect to the construction of facilities described in such contracts.

Concession	Auction	Insurance company	Validity	Insured amount
ANT	002/2021	Junto Seguros S.A.	01/05/2022 to 07/01/2027	87,503
PTG	001/2022	Junto Seguros S.A.	09/05/2022 to 07/28/2027	12,158
TNG	002/2022	Junto Seguros S.A.	02/24/2023 to 06/30/2028	55,854
SIT	002/2022	Junto Seguros S.A.	02/24/2023 to 06/30/2028	14,691

The Company's insurance is taken according to the respective effective risk management and insurance policies and, given their nature, they are not part of the independent auditor's scope.

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19. FINANCIAL INSTRUMENTS

19.1. Risk management framework

The Company has a structured risk management process, which is a continuing and multidisciplinary practice, based on best market practices, aimed at reducing the level of uncertainty in the attainment of the Company's strategic goals and ensuring the preservation of the enterprise value and business continuity, in addition to promoting the integrated management of the main risks to which the Company is exposed. The methodology adopted in risk management is defined in the *Risk Management* Standard, approved in 2016 by the Board of Directors and reviewed in 2022, and is based on internationally accepted standards, such as the Enterprise Risk Management model (COSO-ERM) and ISO 31.000.

The risk management of the Company and its subsidiaries aims at identifying and analyzing the risks considered as significant by Management, including market risks (including currency, interest rate and other operational risks), credit and liquidity risk. The Company and its subsidiaries do not contract or trade financial instruments, including derivative financial instruments for speculative purposes.

19.2. Capital risk management

The Company and its subsidiaries manage their capital to ensure that they can continue as going concern, while maximizing the return to all stakeholders by optimizing the balance of debt and equity. Capital structure is comprised of net debt, that is, borrowings and financing, derivative financial instruments, debentures and lease liability, less cash and cash equivalents and securities and equity.

19.3. Categories of financial instruments

	Consolidated		Parent	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Financial assets				
Fair value through profit or loss:				
- Securities	12,070	11,534	6,557	6,233
- Cash equivalents - short-term investments	1,082,089	1,304,814	892,364	1,142,576
- Derivative financial instruments	31,594	-	31,594	-
Amortized cost:				
- Cash and banks	1,358	1,307	907	791
- Receivables from concessionaires and assignees	313,859	326,842	260,320	258,231
- Advanced apportionment and adjustment portion	3,069	793	-	-
	1,444,039	1,645,290	1,191,742	1,407,831
Financial liabilities				
Fair value through profit or loss:				
- Borrowings and financing	399,202	352,858	399,202	352,858
- Derivative financial instruments	-	21,367	-	21,367
Fair value through other comprehensive income:				
- Derivative financial instruments	113,179	114,372	113,179	114,372
Other financial liabilities at amortized cost:				
- Trade payables	125,666	170,505	71,090	113,493
- Borrowings and financing	48,418	50,107	9	36
- Debentures	9,690,890	9,296,833	8,618,269	8,247,206
- Lease liability	2,044	2,842	1,989	2,751
- Advanced apportionment and adjustment portion	105,195	66,829	80,730	45,722
	10,484,594	10,075,713	9,284,468	8,897,805

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19.4. Market risk

19.4.1. Foreign exchange rate risk management

The Company is exposed to the currency risk in borrowings indexed to a currency other than the Company's functional currency, i.e., the Brazilian real (R\$).

As at June 30, 2024, 3.90% (R\$399,202) of the Company's total debt (borrowings and financing, debentures, financial instruments and lease liability) was indexed to the exchange rate. To mitigate such risk, the Company has entered into derivative financial instruments (swap) to hedge all future payments of principal and interest against fluctuations of the US dollar and interest rate (Sofr). The Company intends to settle both instruments on the same dates.

19.4.2. Interest rate risk management

The Company's and its subsidiaries' revenues are adjusted based on inflation rates on a monthly basis. In case of deflation, the concessionaires' revenues will be reduced. In the event of sudden inflation increase, the concessionaires could not have their revenues adjusted on timely basis and, therefore, their profit or loss could also be impacted.

To mitigate the risk of insufficient borrowings at costs and reimbursement terms considered appropriate, the Company permanently monitors the payment schedule of its obligations and its cash generation. There were no significant changes in the Company's exposure to market risks or in the way it manages and measures such risks.

The Company and its subsidiaries are exposed to fluctuations of floating interest rates on borrowings and financing, debentures and short-term investments. Such risk is managed by the monitoring of changes in interest rates and maintenance of an appropriate mix between assets and liabilities denominated in floating interest rates. Also, the Company contracts different interest rate swaps, in which the Company agrees to swap, in specific intervals, the difference between the amounts of the variable interest rates (CDI) for the IPCA variable interest rate, calculated based on the amount of the notional principal agreed among upon the parties. These swaps intend to align the cash flow from debenture obligations with the cash flow from concessions, both subject of the hedge relationship. As at June 30, 2024, after considering the effects of the interest rate swaps, approximately 67.13% of the debentures issued by the Group were subject to inflation + fixed rate.

The Company's debt is broken down by index in note 14.1 – Borrowings and financing and note 14.2 – Debentures and concessions are broken down in note 8.

19.5. Derivative financial instruments and hedge accounting activities

(i) Derivatives not designated as hedging instrument

Foreign currency-denominated borrowing

The Company takes borrowings in foreign currency and enters into swap agreements to manage its exposures. These forward currency agreements are not designated as cash flow hedges, fair value hedges or net investment hedges, and are entered into for periods consistent with the transaction exposures to the currency.

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	Foreign exchange swap Citibank
Notional amount as at 06/30/2024	US\$ 70,000
Notional amount as at 06/30/2023	US\$ 70,000
Company's right to receive (short position)	(SOFR + Spread: 0,44%) - 1,17647 ¹
Company's obligation to pay (long position)	CDI + 0.65% a.a.
Maturity on	09/26/2025
Short position as at 06/30/2024	399,202
Long position as at 06/30/2024	(372,694)
Swap short position (long position) as at 06/30/2024 ²	26,508
Swap short position (long position) as at 12/31/2023 ²	(210)
Amount receivable (payable) as at 06/30/2024	26,508
Amount receivable (payable) as at 12/31/2023	(210)
Fair value as at 06/30/2024	26,508
Fair value as at 12/31/2023	(210)
Gains (losses) 04/01/2024 to 06/30/2024	(37,759)
Gains (losses) 04/01/2023 to 06/30/2023	(30,570)
Gains (losses) 01/01/2024 to 06/30/2024	(38,261)
Gains (losses) 01/01/2023 to 06/30/2023	(47,239)

¹ Factor 1.17647 represents the "gross up" of the income tax due on the payment of amortization and interest.

² Unrealized gain, recorded in the Parent's balance sheet and in the Consolidated, arising from swaps.

Transactions are recorded at the clearance and custody chamber. There is no margin deposited as collateral and the transaction has no initial cost.

Acquisition of equipment abroad

For cash hedge purpose, the Company contracted for concession Saíra Non-Deliverable Forwards (NDF), to mitigate the foreign exchange exposure originated by disbursements made in foreign currency (Swedish Krona) with its suppliers, in the amount of SEK269,606, maturing between 2023 and 2026.

(ii) Derivatives designated as hedging instruments – cash flow hedges

Debentures

The Company designated as hedging instrument for a cash flow hedge framework derivatives in the amount of R\$400,000 relating to the 1st series of the 6th issue of debentures. The derivatives contracted were swaps that swap the risk of 108% of the CDI (debentures interest rate) for the IPCA (concession adjustment rate) plus fixed rates.

The only instrument hedges both risks. Thus, the effect of the cash flow hedge on the income statement and other comprehensive income is as follows:

Hedge classification	Hedged item	Hedging instrument	Notional amount	Liability index	Maturity	Gain (loss) Other comprehensive income
						06/30/2024
Cash flow hedge	Debenture indexed to 108% of the CDI Asset concession indexed to the IPCA	Swap	50.000	IPCA + 3.94%	05/15/2026	360
			50.000	IPCA + 3.91%	05/15/2026	355
			100.000	IPCA + 4.00%	05/15/2026	912
			50.000	IPCA + 3.53%	05/15/2026	697
			50.000	IPCA + 3.66%	05/15/2026	271
			100.000	IPCA + 3.99%	05/15/2026	902
Parent and Consolidated						3.497

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(iii) Variations in derivative financial instruments

The effects of the financial instruments on the income statement are as follows:

Variations in derivative financial instruments	12/31/2023	Interest, inflation adjustments and exchange rate changes	Fair value adjustment (profit or loss)	Fair value adjustment (OCI)	(Payments) receipts	06/30/2024
SWAP agreement (Citibank 4131)	21,179	(40,494)	2,233	-	(9,426)	(26,508)
SWAP agreement (Santander)	41,309	(3,996)	-	(1,173)	4,982	41,122
SWAP agreement (BR Partners)	43,683	(4,025)	-	(1,267)	4,899	43,290
SWAP agreement (Itaú)	14,360	(1,364)	-	(360)	1,643	14,279
SWAP LP agreement (ABC Brasil)	15,020	(1,592)	-	(697)	1,757	14,488
NDF Agreement Saíra	188	(4,220)	-	-	(1,054)	(5,086)
Consolidated and Parent	135,739	(55,691)	2,233	(3,497)	2,801	81,585

Variations in derivative financial instruments	12/31/2022	Interest, inflation adjustments and exchange rate changes	Fair value adjustment (profit or loss)	Fair value adjustment (OCI)	(Payments) receipts	Merger	12/31/2023
SWAP agreement (Citibank 4131)	(1,149)	51,798	(787)	-	(28,683)	-	21,179
SWAP agreement (Santander)	15,960	(18,234)	-	29,916	13,667	-	41,309
SWAP agreement (BR Partners)	18,426	(17,901)	-	29,656	13,502	-	43,683
SWAP agreement (Itaú)	5,970	(6,010)	-	9,879	4,521	-	14,360
SWAP LP agreement (ABC Brasil)	5,881	(6,456)	-	10,853	4,742	-	15,020
NDF Agreement Saíra ¹	-	-	-	-	-	188	188
Parent	45,088	3,197	(787)	80,304	7,749	188	135,739
NDF Agreement Saíra ¹	-	730	-	-	(542)	(188)	-
Consolidated	45,088	3,927	(787)	80,304	7,207	-	135,739

¹ Company merged on December 29, 2023.

19.6. Sensitivity analysis on financial instruments and derivatives

The Company and its subsidiaries conducted sensitivity analysis tests as required by the accounting practices, prepared based on the net exposure to the variable rates of the financial assets and financial liabilities, derivative and non-derivative, significant and outstanding at the end of the reporting period, assuming that the amount of assets and liabilities below was outstanding during the entire period, adjusted based on the estimated rates for a probable scenario of the risk behavior that, if occurred, may give rise to adverse results.

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The rates used to calculate the probable scenarios are referenced by an independent external source, and these scenarios are used as a basis to define the two additional scenarios with stresses of 25% and 50% in the risk variable considered (scenarios A and B, respectively) in the net exposure, when applicable, as shown below:

	Probable	Scenario A	Scenario B	Realized up to
	scenario	(25%) stress	(50%) stress	06/30/2024
CDI ¹	10.50%	13.13%	15.75%	10.89%
IPCA ¹	4.10%	5.13%	6.15%	5.03%
Sofr ²	5.33%	6.66%	8.00%	5.40%
PTAX	5.3000	6.6250	7.9500	5.5589
Sek	0.5223	0.6529	0.7835	0.5244

¹According to data disclosed by the Central Bank of Brazil (BACEN) (Focus Report – Aggregate Median), on July 26, 2024. ²According to rates disclosed at the Bloomberg's website on July 26, 2024.

Sensitivity analyses of the net exposure of financial instruments to the increases of interest and/or exchange rates	Balance as at 06/30/2024	Effect on profit before taxes – January to June 2024 – increase (decrease)		
		Probable	Scenario A	Scenario B
Non-hedged				
<i>Consolidated</i>				
<i>Financial assets</i>				
<i>Cash equivalents and securities</i>				
- CDI	1,094,159	(1,994)	11,360	24,557
<i>Financial liabilities</i>				
<i>Financing and debentures</i>				
- CDI	2,905,054	5,254	(30,202)	(65,241)
- IPCA	6,713,455	30,017	(3,076)	(36,007)
		33,277	(21,918)	(76,691)
Non-hedged				
<i>Parent</i>				
<i>Financial assets</i>				
<i>Cash equivalents and securities</i>				
- CDI	898,921	(1,638)	9,333	20,175
<i>Financial liabilities</i>				
<i>Financing and debentures</i>				
- CDI	2,905,054	5,254	(30,202)	(65,241)
- IPCA	5,555,945	24,842	(2,546)	(29,799)
		28,458	(23,415)	(74,865)
Hedged				
<i>Parent and Consolidated</i>				
<i>Financial liabilities (hedged debt)</i>				
<i>Borrowings and financing</i>				
- Sofr	399,202	279	(5,040)	(10,359)
- Dollar	399,202	18,592	(76,560)	(171,713)
<i>Derivatives</i>				
Short position - Sofr	(399,202)	(279)	5,040	10,359
Short position - Dollar	(399,202)	(18,592)	76,560	171,713
Long position- CDI	372,694	674	(3,875)	(8,370)
Net effect		674	(3,875)	(8,370)
<i>Financial liabilities</i>				
<i>Debentures</i>				
- CDI	405,293	733	(4,214)	(9,102)
- IPCA	518,471	2,318	(238)	(2,781)
<i>Derivatives</i>				
Short position - CDI	(405,293)	(733)	4,214	9,102
Long position- IPCA	(518,471)	(2,318)	238	2,781
NDF – Sek currency	(5,086)	(2)	31	63
Total net effect – Parent and Consolidated		672	(3,844)	(8,307)

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19.7. Credit risk management

The credit risk refers to the risk of a counterparty not performing its contractual obligations, which would result in financial losses for the Company. This risk basically arises from investments held with banks and financial institutions.

The credit risk in funds and derivative financial instruments is limited because the counterparties are represented by banks and financial institutions with satisfactory risk ratings, which represents a high probability that no counterparty will fail to perform its obligations.

With respect to the credit risk arising from transactions with customers and the concession contract asset, Management understands that it is not necessary to account for an allowance for losses or credit analyses in relation to its customers, since the CUST entered into among ONS and the grid users ensures the receipt of the amounts due by users to the transmission companies for the services provided. Also, the CUST establishes protection mechanisms for the payment of charges by the users, through the execution of the Guarantee Establishment Agreement (CCG) or the Letter of Bank Guarantee (CFB). The CUST allows managing the collection and payment of the transmission use charges and of the guarantee system execution, where the ONS acts in the name of the transmission concessionaires. The main advantages of these types of protection mechanisms include: (i) widespread risks, since all users must make payments to all transmission companies; (ii) financial guarantees are provided individually by the users; and (iii) payment negotiations are made directly between transmission companies and users. In case of failure to pay, the Company, as the transmission agent, may request ONS to enforce the user's bank guarantee in connection with the CCG or the CFB.

19.8. Liquidity risk management

The Company and its subsidiaries manage the liquidity risk by maintaining adequate reserves, bank credit lines and credit facilities to raise new borrowings, based on the monitoring of cash flows and maturity profiles.

The table below: (a) shows in details the remaining contractual maturity of the non-derivative financial liabilities (and the Company's and its subsidiaries' contractual repayment terms), notably related to borrowings and financing, debentures and derivative instruments, as the other non-derivative financial liabilities, such as trade payables and other financial liabilities, mature within less than 12 months, as shown in the balance sheet; (b) has been prepared according to undiscounted cash flows of financial liabilities based on original contractual maturity date in which the Company and its subsidiaries must settle their relevant obligations; and (c) includes the interest and principal cash flows.

Borrowings, financing, debentures and derivative financial instruments	Up to 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years	Total
Floating	463,151	269,748	1,165,127	4,436,666	14,785,589	21,120,281
Fixed	5	4	-	-	-	9
Derivative financial instruments	-	20,465	88,073	950,395	-	1,058,933
Consolidated	463,156	290,217	1,253,200	5,387,061	14,785,589	22,179,223
Floating	448,186	268,364	1,101,384	4,037,705	12,061,295	17,916,934
Fixed	5	4	-	-	-	9
Derivative financial instruments	-	20,465	88,073	950,395	-	1,058,933
Parent	448,191	288,833	1,189,457	4,988,100	12,061,295	18,975,876

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19.9. Operational risk management

It is the risk of incurring direct or indirect losses due to a series of reasons associated to the Company's business processes, personnel, technology, and infrastructure, as well as external factors, except credit, market and liquidity risks, such as those arising from legal and regulatory requirements, and generally accepted corporate behavior standards. The main operational risks to which the Company and its subsidiaries are exposed are:

Regulatory risks – Extensive legislation and governmental regulation issued by the following bodies: Ministry of Mines and Energy (MME), ANEEL, ONS, Ministry of Environment and Brazilian Securities and Exchange Commission (CVM). If the Company infringes any provisions of the applicable law or regulation, such infringement may result in the imposition of penalties by the competent authorities.

Insurance risk – Insurance taken against operational risk and civil liability for its substations. Although the Company adopts insurance taking criteria for operational risk and civil liability in order to implement the best practices adopted by other recognized companies operating in the sector, damages to the transmission lines against losses arising from fire, lightning, explosion, short circuit and power interruption, are not covered, which could give rise to significant additional costs and investments.

Discontinued service risk - In case of discontinued services, the Company and its subsidiaries will reduce their revenues due to some penalties applied depending on the type, level and period of discontinued services, as determined by the regulatory agency. In case of discontinued services for a long period, the related effects can be relevant.

Infrastructure construction and development risk - Should the Company and its subsidiaries expand their businesses through the construction of new transmission facilities, they might be exposed to the risks inherent in the construction activity, works delays and potential environmental damages that could give rise to unexpected costs and/or penalties. In case of any delay or environmental damage within the scope of the infrastructure construction and development, these events may adversely affect the Company's and its subsidiaries' operating performance or delay its expansion programs, in which event the Company's and its subsidiaries' financial performance could be adversely impacted.

As the Company and its subsidiaries may rely on third parties to obtain the equipment used in their facilities, they are subject to price increases and failure by these suppliers, such as the delays in the delivery of equipment or delivery of damaged equipment. These failures may adversely affect activities and profit or loss.

In addition, in view of the technical specifications of the equipment used in their facilities, only a few suppliers and, in some cases only one supplier, are available.

If any supplier discontinues production or suspends the sale of any of the equipment acquired, such equipment may not be acquired from other suppliers. In this case, the provision of power transmission services may be affected, and the Company and its subsidiaries may be required to make unexpected investments to develop or finance the development of new technology to replace such unavailable equipment, which may adversely affect their financial condition and results of operations.

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Technical risk – Any event of act of God or force majeure may cause economic and financial effects higher than those estimated in the original project. In these cases, the costs necessary for the recovery of facilities to operating conditions must be borne by the Company and its subsidiaries. If these risks materialize, the Company's financial and operating performance may be adversely impacted.

Litigation risk – The Company and its subsidiaries are parties to various legal and administrative proceedings, which are monitored by their legal counsel. The Company periodically analyzes the information released by its legal counsel to conclude on the likelihood of favorable outcome on the lawsuits, thus avoiding financial losses and damages to its reputation and seeking cost efficiency.

Senior Management is responsible for developing and implementing controls to mitigate operational risks: (i) requirements for appropriate segregation of duties, including independent authorization of transactions; (ii) requirements for transaction reconciliation and monitoring; (iii) compliance with regulatory and legal requirements; (iv) control and procedure documentation; (v) requirements for periodic assessment of operational risks faced and adjustment of controls and procedures to address the identified risks; (vi) operating loss and proposed corrective actions reporting requirements; (vii) development of contingency plans; (viii) professional training and development; (ix) ethical and business standards; and (x) risk mitigation, including insurance, where effective.

19.10. Fair value hierarchy of derivative and non-derivative financial instruments

The different levels were as follows: (a) Level 1 - prices quoted (unadjusted) in active markets for identical assets and liabilities; (b) Level 2 - inputs, other than quoted prices, included in Level 1, which are directly (prices) or indirectly (derived from prices) observable for an asset or liability; and (c) Level 3 - assumptions, for an asset or liability that are not based on observable market data (unobservable inputs). There was no level change for these financial instruments in the period ended June 30, 2024.

19.10.1. Financial instruments measured at fair value through profit or loss

	Note	Consolidated		Parent		Fair value hierarchy
		06/30/2024	12/31/2023	06/30/2024	12/31/2023	
Securities	6	12,070	11,534	6,557	6,233	Level 2
Cash equivalents - short-term investments	5	1,082,089	1,304,814	892,364	1,142,576	Level 2
Derivative financial instruments	19.5	31,594	-	31,594	-	Level 2
Financial assets		1,125,753	1,316,348	930,515	1,148,809	
Borrowings and financing	14.1	399,202	352,858	399,202	352,858	Level 2
Derivative financial instruments	19.5	-	21,367	-	21,367	Level 2
Financial liabilities		399,202	374,225	399,202	374,225	

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19.10.2. Financial instruments not measured at fair value through profit or loss (however, fair value disclosures are required)

Except as detailed in the table below, Management understands that the carrying amounts of other financial assets and financial liabilities not measured at fair value, recognized in this financial information, approximate their fair values.

	Note	06/30/2024		12/31/2023		Fair value hierarchy
		Carrying amount	Fair value	Carrying amount	Fair value	
Consolidated						
Debentures – financial liabilities	14.2	9,690,890	9,233,835	9,296,833	9,164,328	Level 2
Parent						
Debentures – financial liabilities	14.2	8,618,269	8,272,341	8,247,206	8,159,558	Level 2

Debentures: Management considers that the carrying amounts of the debentures, classified as “other financial liabilities at amortized cost”, approximate their fair values, except when these debentures have an Unit Price (UP) in the secondary market close to the reporting period, which fair values were measured based on quotations.

As for other financial assets and financial liabilities not measured at fair value, Management considers that the carrying amounts approximate their fair values, as: (i) they have average receipt/payment term below 60 days; (ii) they are concentrated on fixed-income securities, yielding interest at the CDI rate; and (iii) there are no similar instruments, with comparable maturities and interest rates.

20. EARNINGS PER SHARE

	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Profit for the period	403,139	221,639	777,839	605,049
Profit for the period proportionally to the common shares (1)	230,421	126,682	444,588	345,827
Weighted average number of common shares (2) ¹	590,714	590,714	590,714	590,714
Profit for the period proportionally to the preferred shares (3)	172,718	94,957	333,251	259,222
Weighted average number of preferred shares (4) ¹	442,783	442,783	442,783	442,783
Basic and diluted earnings per common share - R\$ = (1) and (2) ²	0.39007	0.21446	0.75263	0.58544
Basic and diluted earnings per preferred share - R\$ = (3) and (4) ²	0.39007	0.21446	0.75263	0.58544

¹Number in lots of 1,000 shares. ²The Company does not have diluted financial instruments.

21. NET OPERATING REVENUE

Breakdown of net operating revenue	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Compensation for concession contract asset	285,371	285,875	571,392	550,391
Inflation adjustment to concession contract asset	100,426	(21,567)	235,328	114,528
Operation & maintenance	267,404	275,365	534,808	542,226
Infrastructure implementation	341,407	185,007	460,505	260,108
Variable portion ¹	(6,793)	12,438	(26,689)	17,453
Other revenue	5,581	9,382	19,644	16,855
Gross operating revenue	993,396	746,500	1,794,988	1,501,561
Current PIS and COFINS	(39,611)	(38,556)	(77,565)	(74,623)
Deferred PIS and COFINS	(16,499)	(769)	(23,627)	(5,730)
ISS and ICMS	(88)	(130)	(182)	(249)
Sector charges ²	(26,090)	(24,542)	(53,022)	(48,658)
Revenue deductions	(82,288)	(63,997)	(154,396)	(129,260)
Net operating revenue	911,108	682,503	1,640,592	1,372,301

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Breakdown of net operating revenue	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Compensation for concession contract asset	188,794	142,348	368,788	286,681
Inflation adjustment to concession contract asset	55,894	(123,264)	102,731	(97,439)
Operation & maintenance	252,856	235,816	502,221	471,623
Infrastructure implementation	88,080	5,212	109,115	5,842
Variable portion ¹	(6,940)	12,861	(11,38)	21,437
Other revenue	3,849	5,578	14,396	12,194
Gross operating revenue	582,533	278,551	1,085,871	700,338
Current PIS and COFINS	(31,587)	(23,025)	(58,917)	(45,021)
Deferred PIS and COFINS	(5,214)	10,133	(3,755)	11,964
ISS and ICMS	(88)	(130)	(182)	(249)
Sector charges ²	(24,094)	(20,370)	(48,979)	(40,641)
Revenue deductions	(60,983)	(33,392)	(111,833)	(73,947)
Net operating revenue	521,550	245,159	974,038	626,391

¹Portion to be deducted from the transmission company's revenue for failing to provide appropriate public transmission services. The variable portion can be classified as Unscheduled when the system becomes unavailable due to accident and as Scheduled when there is maintenance in equipment part of the transmission line. ²Sector charges defined by ANEEL and set forth in the law, used in R&D incentives, establishment of RGR of public services, inspection fee, Energy Development Account and Alternative Power Sources Incentive Program.

Average performance obligation margins	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Infrastructure implementation				
- Revenue	341,407	185,007	460,505	260,108
- Costs	(288,492)	(140,504)	(364,773)	(198,530)
Margin (R\$)	52,915	44,503	95,732	61,578
Perceived margin (%) ¹	15.50%	24.05%	20.79%	23.67%
Operation & Maintenance – O&M				
- Revenue	267,405	275,366	534,808	542,226
- Costs	(55,425)	(99,687)	(98,297)	(148,107)
Margin (R\$)	211,98	175,679	436,511	394,119
Perceived margin (%) ²	79.27%	63.80%	81.62%	72.69%

¹ The variations basically refer to the margins determined for concessions ANT, PTG and TNG, and for the enhancements of concessions NVT and TSN, in the compared periods. ² The variation basically refers to the decrease of investments in O&M, mainly in concessions SAN and MAR.

Average performance obligation margins	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Infrastructure implementation				
- Revenue	88,080	5,212	109,115	5,842
- Costs	(70,944)	(1,471)	(85,624)	(1,829)
Margin (R\$)	17,136	3,741	23,491	4,013
Perceived margin (%) ¹	19.46%	71.78%	21.53%	68.69%
Operation & Maintenance – O&M				
- Revenue	252,856	235,815	502,221	471,623
- Costs	(42,24)	(41,213)	(75,861)	(67,85)
Margin (R\$)	210,616	194,602	426,36	403,773
Perceived margin (%) ²	83.29%	82.52%	84.89%	85.61%

¹ The variations basically refer to the margins determined for concessions SIT, NVT and TSN, in the compared periods. ² The variation basically refers to the decrease of investments in O&M, mainly in concessions SANT, NVT and TSN.

Reconciliation between gross revenue and the revenue recorded for IRPJ and CSLL taxable purposes	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Gross operating revenue	993,396	746,500	1,794,988	1,501,561
(+/-) Effects of corporate adjustments and taxes on cash basis	(146,926)	103,292	(271,328)	23,341
Taxable gross operating revenue	846,470	849,792	1,523,660	1,524,902

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Reconciliation between gross revenue and the revenue recorded for IRPJ and CSLL taxable purposes	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Gross operating revenue	582,533	278,551	1,085,871	700,338
(+/-) Effects of corporate adjustments and taxes on cash basis	(109,523)	156,168	(169,474)	152,674
Taxable gross operating revenue	473,010	434,719	916,397	853,012

22. NATURE OF COSTS AND EXPENSES

	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
- Salaries and wages	(30,736)	(31,366)	(62,498)	(58,432)
- Benefits	(18,863)	(18,480)	(41,476)	(33,763)
- FGTS and INSS	(12,505)	(11,889)	(24,595)	(22,594)
Personnel	(62,104)	(61,735)	(128,569)	(114,789)
- Infrastructure cost	(288,492)	(140,503)	(364,773)	(198,530)
- O&M	(8,700)	(30,547)	(12,570)	(44,311)
- Other	(1,873)	(1,700)	(3,322)	(3,799)
Materials	(299,065)	(172,750)	(380,665)	(246,640)
Outside services	(27,039)	(32,996)	(47,581)	(48,662)
Depreciation and amortization	(5,294)	(3,788)	(9,922)	(9,024)
- (Provision for) reversal of civil, labor and tax risks	1,112	3,478	1,021	1,656
- Other	(4,058)	(21,446)	(8,515)	(22,477)
Other operating costs	(2,946)	(17,968)	(7,494)	(20,821)
Total costs and expenses	(396,448)	(289,237)	(574,231)	(439,936)

	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
- Salaries and wages	(23,108)	(19,693)	(46,886)	(36,677)
- Benefits	(17,104)	(16,091)	(37,799)	(29,547)
- FGTS and INSS	(11,767)	(10,112)	(22,912)	(19,647)
Personnel	(51,979)	(45,896)	(107,597)	(85,871)
- Infrastructure cost	(70,944)	(1,471)	(85,624)	(1,829)
- O&M	(6,083)	(9,351)	(9,527)	(15,013)
- Other	(1,353)	(1,446)	(2,592)	(3,381)
Materials	(78,380)	(12,268)	(97,743)	(20,223)
Outside services	(20,183)	(24,603)	(34,464)	(36,645)
Depreciation and amortization	(5,274)	(3,766)	(9,878)	(8,542)
- (Provision for) reversal of civil, labor and tax risks	1,171	6,782	1,088	6,750
- Other	(2,959)	(2,513)	(6,167)	(2,767)
Other operating costs	(1,788)	4,269	(5,079)	3,983
Total costs and expenses	(157,604)	(82,264)	(254,761)	(147,298)

The income statement uses a classification of costs and expenses based on their function, which nature of the main amounts is as follows:

Costs and expenses on outside services: expenses on surveillance and cleaning, upkeep, property maintenance, operation & maintenance, system maintenance, sharing of facilities, electric power, travels, telephone, technical and general consulting services, audit, legal services, operational health and occupational safety, printing services and transportation.

Costs on materials: expenses on construction, operation & maintenance of the transmission lines and substations.

Other operating income, costs and expenses: expenses on taxes, contributions and fees, consumables, insurance, rentals and common area maintenance.

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

23. FINANCE INCOME (COSTS)

	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Interest on short-term investments	30,321	36,669	55,340	70,452
Finance income	30,321	36,669	55,340	70,452
Borrowings and financing				
- Interest incurred	(7,824)	(6,806)	(15,013)	(13,607)
- Exchange rate changes	(37,611)	18,690	(47,712)	25,151
- Fair value adjustment	(3,039)	5,327	2,233	8,196
	(48,474)	17,211	(60,492)	19,740
Debentures				
- Interest incurred	(186,237)	(194,217)	(369,820)	(365,869)
- Inflation adjustments	(50,996)	(82,793)	(170,694)	(200,569)
	(237,233)	(277,010)	(540,514)	(566,438)
Derivative financial instruments				
- Interest incurred	11,088	12,933	3,758	5,154
- Exchange rate changes	46,168	(18,690)	51,933	(25,151)
- Fair value adjustment	3,039	(5,327)	(2,233)	(8,196)
	60,295	(11,084)	53,458	(28,193)
Total finance costs linked to debts	(225,412)	(270,883)	(547,548)	(574,891)
Leases	(54)	(82)	(114)	(193)
Other finance income (costs), net	(7,770)	(11,878)	(12,557)	(26,156)
Finance costs	(233,236)	(282,843)	(560,219)	(601,240)
Finance income (costs), net	(202,915)	(246,174)	(504,879)	(530,788)

Finance costs linked to debts – per type	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
Interest incurred	(182,973)	(188,090)	(381,075)	(374,322)
Inflation adjustments	(50,996)	(82,793)	(170,694)	(200,569)
Foreign exchange differences	8,557	-	4,221	-
	(225,412)	(270,883)	(547,548)	(574,891)

	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Interest on short-term investments	22,577	25,235	40,190	47,420
Finance income	22,577	25,235	40,190	47,420
Borrowings and financing				
- Interest incurred	(6,896)	(5,472)	(12,969)	(10,928)
- Exchange rate changes	(37,611)	18,690	(47,712)	25,151
- Fair value adjustment	(3,039)	5,327	2,233	8,196
	(47,546)	18,545	(58,448)	22,419
Debentures				
- Interest incurred	(172,233)	(180,843)	(342,487)	(339,277)
- Inflation adjustments	(40,288)	(60,592)	(141,081)	(156,770)
	(212,521)	(241,435)	(483,568)	(496,047)
Derivative financial instruments				
- Interest incurred	11,088	12,933	3,758	5,154
- Exchange rate changes	46,168	(18,690)	51,933	(25,151)
- Fair value adjustment	3,039	(5,327)	(2,233)	(8,196)
	60,295	(11,084)	53,458	(28,193)
Total finance costs linked to debts	(199,772)	(233,974)	(488,558)	(501,821)
Leases	(53)	(79)	(111)	(180)
Other finance income (costs), net	(7,091)	(8,320)	(10,830)	(20,908)
Finance costs	(206,916)	(242,373)	(499,499)	(522,909)
Finance income (costs), net	(184,339)	(217,138)	(459,309)	(475,489)

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023 (restated)	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023 (restated)
Finance costs linked to debts – per type	Parent			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
Interest incurred	(168,041)	(173,382)	(351,698)	(345,051)
Inflation adjustments	(40,288)	(60,592)	(141,081)	(156,770)
Foreign exchange differences	8,557	-	4,221	-
	(199,772)	(233,974)	(488,558)	(501,821)

24. PENSION PLAN - DEFINED CONTRIBUTION

The Taesaprev Plan was created at Forluz, a closed-end supplementary private pension entity, of which the Company and its subsidiaries JAN, BRAS, SJT, SPT, LNT, ANT, TNG and PTG became the sponsors. The approvals at PREVIC were published at the Official Gazette on March 27, 2012 (Taesa, MIR and JAN) and August 02, 2021 (BRAS, SJT, SPT and LNT), August 30, 2022 (ANT), March 31, 2023 and July 26, 2023 (TNG, PTG), respectively. As at June 30, 2024, 76.17% of the Company's and its subsidiaries' workforce were beneficiaries of the Taesaprev Plan (71.45% as at December 31, 2023).

The Company's sole obligation is to make contributions as determined by the private pension plan's rules, which are settled up to the month subsequent to the recognition of these expenses. The plan assets are recorded separately from the other Company's other assets, under Forluz's control. The main sponsor of Forluz is CEMIG (sponsor-founder), one of the Company's controlling shareholders.

The Company may, at any time, according to the law, request the withdrawal of the sponsorship, which will depend on the governmental authority's approval, and will be subject to the prevailing law. In case of a hypothetical withdrawal of the plan sponsor, the sponsor's commitment is fully covered by the plan assets. The amounts of liabilities, costs and expenses are shown in note 13.

25. OTHER INFORMATION

Environmental aspects

The obligations for execution of environmental compensation projects are in progress, based on the schedules established in the respective instruments, when applicable. The environmental compensations provisioned by the Company and its subsidiaries are recorded in line item "Other payables".

The National Environmental Policy establishes that the regular operation of the effective or potentially pollutant activities or those that would somehow cause environmental damages is subject to the previous environmental license.

**NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024**
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Licenses issued to the Company and its operating subsidiaries						
Company	Section	Operating license #	Issuance date	Maturity	Issuing body	
Taesa (NVT)	Samambaia/DF - Imperatriz/MA	384/2004	09/06/2011	09/06/2021	IBAMA	(a)
Taesa (TSN)	Serra da Mesa/GO - Sapeaçu/BA	287/2002	08/27/2018	08/27/2028	IBAMA	-
Taesa (MUN)	Camagari II - Sapeaçu	2005-002212/TEC/LO-0044	07/24/2005	07/24/2010	IMA	(b)
Taesa (GTE)	Goianinha - Mussurú	339/2003	06/26/2015	06/26/2025	IBAMA	-
	Substation Norfil	2671/2023	11/23/2023	11/23/2028	SUDEMA	-
Taesa (PAT)	Paraíso-Açu	2018-130625/TEC/RLO-1289	06/05/2020	06/05/2026	IDEMA	(d)
Taesa (ETEO)	Taquaraçu - Sumaré	00026/2008	06/13/2008	06/13/2014	CETESB	(c)
Taesa (NTE)	Angelim - Campina Grande	349/2003	12/23/2015	12/23/2025	IBAMA	-
	Xingó - Angelim	350/2003	12/23/2015	12/23/2025	IBAMA	-
Taesa (ATE)	Londrina - Araraquara	492/2005	02/29/2012	03/01/2022	IBAMA	(a)
Taesa (STE)	Uruguaiana - Santa Rosa	00714/2022	03/08/2022	03/08/2027	FEPAM	-
Taesa (ATE II)	Colinas - Sobradinho	579/2006	02/01/2016	02/01/2026	IBAMA	-
ATE III	Itacaiunas - Colinas	753/2008	06/17/2008	06/17/2012	IBAMA	(a)
	Marabá - Carajás	13722/2022	09/26/2022	09/25/2027	SEMAS/PA	-
	Substation Palmas	3359/2019	07/11/2019	07/11/2024	NATURATINS	(h)
	Substation Miracema	3523/2019	07/16/2019	07/16/2024		(i)
	Lajeado - Palmas	4149/2019	08/07/2019	08/07/2029		-
	Substation Lajeado	4174/2019	08/08/2019	08/08/2024		(i)
	Miracema - Lajeado	5297/2019	09/02/2019	09/02/2029		-
MAR	Itabirito II - Vespasiano II	160/2018	01/24/2019	12/21/2028	COPAM	-
	TL 230 Substation Barreira II,	10707/2017	11/06/2015	11/06/2020	INEMA	(b)
	Substation Rio Grande II-					
SPT	Barreiras/São Desidério	382/2016	06/16/2016	06/16/2020	SEMAR-PI	(f)
	TL 230 Substation Gilbués,					
	Substation Bom Jesus, Substation					
	Eliseu Martins - PI					
SJT	TL 500 Substation Gilbués II -	381/2016	06/16/2016	06/16/2020	SEMAR-PI	(f)
	Substation São João do Piauí					
LNT	TL Currais Novos II - Lagoa Nova II	111138/2017	12/08/2017	12/08/2023	IDEMA	(e)
	Substation Currais Novos II	129600/2018	12/28/2018	12/28/2024		-
BRA	Brasnorite - Nova Mutum	324072/2021	04/14/2021	04/13/2026	SEMAT/MT	-
	Juba - Jauru	312086/2015	10/07/2021	10/06/2026	SEMAT/MT	-
SIT	Garabi - Itá I and II	1293/2015	04/06/2015	04/v2025	IBAMA	-
JAN	TL 500 KV Bom Jesus da Lapa 2 -	1623/2021	08/31/2021	08/31/2031	IBAMA	-
	Janaúba 3 - Pirapora 2					
	TL 230kV Livramento 3 / Santa	01976/2023	07/03/2023	04/28/2028	FEPAM	-
	Maria 3					
SAN	TL 230kV Livramento 3 / Alegrete 2	14134/2023	12/21/2023	07/12/2027	FEPAM (a)	(g)
	Substation Maçambará 3	0335/2022	09/28/2022	09/29/2027	FEPAM	-
	Substation Livramento 3	954/2022	02/07/2022	02/07/2027	FEPAM	-

- (a) Renewal requested to IBAMA and effective until its response (CONAMA Resolution 237/97);
(b) The Environmental Institute (IMA) of the Bahia State (Decree 11.235/08) exempts transmission or distribution lines from renewing the operating license;
(c) Renewal requested to CETESB and effective until its response;
(d) The former license 2014-072326 TEC/LS 0062 related to the Section Paraíso-Açu Lagoa Nova II, which was effective up to 08/19/2020 was unified in the recent license renewal of Paraíso-Açu;
(e) Renewal requested to INEMA/RN. Effective until the body's response;
(f) Renewal requested to SEMAR/PI and effective until its response (CONAMA Resolution 237/97);
(g) Rectification of the license number made by the body;
(h) Renewal requested by the municipal government of Palmas;
(i) Renewal requested via Naturatins.

Licenses issued to subsidiaries under construction						
Company	Section	Prior/ installation license	Installation license/ single No.	Issuance date	Maturity	Issuing body
ANT	TL 525kV Bateias - Curitiba Leste	-	323008/2024	06/07/2024	06/07/2030	IAT-PR
	TL 500 kV Ponta Grossa - Assis	684/2023	-	09/18/2023	09/18/2028	IBAMA
PTG	TL 230 KV Abdon Batista - Videira C1	-	267/2024	01/31/2024	01/31/2030	IMA
	E C2 - CD; TL 230 KV Abdon Batista					
	- Barra Grande C3 - CS					
	TL 230 kV Encruzo Novo - Santa	688/2023	1078120/2024	06/24/2024	06/24/2026	SEMA-MA
	Luzia III					
	TL 230 kV Açailândia - Dom Eliseu II	-	-	12/27/2023	02/27/2027	IBAMA-MA
	(+ Substation Açailândia and					
	Substation Dom Eliseu II)					
TNG	Substation Açailândia and Substation	-	1488/2024	06/20/2024	06/20/2029	IBAMA-MA
	Dom Eliseu II					
	Substation Encruzo Novo	1018107/2024	1002952/2024	01/08/2024	01/08/2028	SEMA-MA
	TL 500 kV Santa Luzia III -					
	Açailândia/Miranda II (Sectioning)		-	02/01/2024	02/01/2026	SEMA-MA
	Substation Santa Luzia III	-	1019800/2024	02/05/2024	02/05/2026	SEMA-MA

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

26. EVENTS AFTER THE REPORTING PERIOD

Approval of distribution of interim dividends and interest on capital - On August 12, 2024, the Company's Board of Directors approved the distribution of interim dividends and interest on capital based on distributable profit determined in the first half of 2024 in the amount of R\$223,278, corresponding to R\$0.21604 per share (common/preferred) or R\$0.64812 per Unit, of which R\$118,196 as interest on capital and R\$105,082 as interim dividends, the date of August 16, 2024 being ex-dividends/interest on capital date and November 27, 2024 the payment date.

Capital increase in subsidiaries

	Payment date	Approval date	Approving body	Amount
Ananaí	07/17/2024	07/12/2024	EGM	28,000
Pitiguari	07/17/2024	07/12/2024	EGM	30,000
Tangará	07/17/2024	07/12/2024	EGM	4,000

Payments to debentureholders:

Company	Issue/Series	Payment date	Amortization	Interest	Total
Janaúba	1 st issue - single series	07/15/2024	5,482	8,742	14,224
Taesa	5 th issue - single series	07/15/2024	361,694	42,533	404,227
Taesa	11 th issue - 1 st and 2 nd series	07/15/2024	-	42,871	42,871

NOTES TO THE INTERIM FINANCIAL INFORMATION
AS AT JUNE 30, 2024
(Amounts in thousands of Brazilian reais - R\$, unless otherwise stated)

Executive Board	
Officers	Title
Rinaldo Pecchio Junior	Chief Executive Officer
Vacant	Chief Legal and Regulatory Officer
Rinaldo Pecchio Junior	Chief Financial and Investor Relations Officer
Marco Antonio Resende Faria	Chief Technical Officer
Fábio Antunes Fernandes	Chief Business and Equity Interest Management Officer
Luis Alessandro Alves	Chief Implementation Officer

Board of Directors	
Active Members	
Reynaldo Passanezi Filho (appointed by CEMIG)	
José Reinaldo Magalhães (appointed by CEMIG)	
Reinaldo Le Grazie (appointed by CEMIG)	
Paulo Gustavo Ganime Alves Teixeira (appointed by CEMIG)	
Maurício Dall'Agnese (appointed by CEMIG)	
Vacant (appointed by ISA)	
César Augusto Ramírez Rojas (appointed by ISA)	
Gabriel Jaime Melguizo Posada (appointed by ISA)	
Fernando Bunker Gentil (appointed by ISA)	
Denise Lanfredi Tosetti Hills Lopes (independent member)	
Mario Engler Pinto Junior (independent member)	
Celso Maia de Barros (independent member)	
Hermes Jorge Chipp (independent member)	

Supervisory Board	
Active Members	Alternates
Felipe José Fonseca Attiê (appointed by CEMIG)	Eduardo José de Souza (appointed by CEMIG)
Frederico Papatella Padovani (appointed by CEMIG)	Luiz Felipe da Silva Veloso (appointed by CEMIG)
Manuel Domingues de Jesus e Pinho (appointed by ISA)	Luciana dos Santos Uchôa (appointed by ISA)
Murici dos Santos (noncontrolling preferred shareholders)	Ana Patrícia Alves Costa Pacheco (noncontrolling preferred shareholders)
Marcello Joaquim Pacheco (noncontrolling common shareholders)	Rosangela Torres (noncontrolling common shareholders)

Marcelo Meira Trunquim Fernandez
Accountant CRC RJ-087299/O-7
CPF nº 009.111.247-80

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

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Management and Shareholders of
Transmissora Aliança de Energia Elétrica S.A. - TAESA

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Transmissora Aliança de Energia Elétrica S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended June 30, 2024, which comprises the balance sheet as at June 30, 2024, and the related statements of income and of comprehensive income for the three- and six-month periods then ended, and the statements of changes in equity and of cash flows for the six-month period then ended, including the explanatory notes.

The Executive Board is responsible for the preparation of the individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the individual and consolidated interim financial information included in the ITR referred to above was not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

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Emphasis of matter

Restatement of corresponding figures

We draw attention to note 4 to the interim financial information, which presents the correction of corresponding figures for the prior year and period, presented for purposes of comparison, which were adjusted and are being rectified as set forth in technical pronouncement CPC 23/international standard IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors. Our opinion is not qualified in respect of this matter.

Other matters

Statements of value added

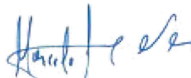
The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's Executive Board and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to review procedures performed together with the review of ITR to reach a conclusion on whether they were reconciled with the individual and consolidated interim financial information and accounting records, as applicable, and if their form and content are consistent with the criteria set forth by technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added are not prepared, in all material respects, in accordance with the criteria defined in such technical pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

Convenience translation

The accompanying interim financial information has been translated into English for the convenience of readers outside Brazil.

Rio de Janeiro, August 12, 2024


DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.



Marcelo Salvador
Engagement Partner

STATEMENT OF THE EXECUTIVE BOARD

The undersigned members of the Executive Board of Transmissora Aliança de Energia Elétrica S.A. (“Company”), in performing their legal and statutory duties, declare that they have reviewed, discussed and agree with the Company’s interim financial information for the 2nd quarter of 2024, quarter ended June 30, 2024, and related additional documents.

Rio de Janeiro, August 12, 2024.

Rinaldo Pecchio Junior
Chief Executive and Financial and Investor
Relations Officer

Fábio Antunes Fernandes
Chief Business and Equity Interest
Management Officer

Marco Antonio Resende Faria
Chief Technical Officer

Luis Alessandro Alves
Chief Implementation Officer

STATEMENT OF THE EXECUTIVE BOARD

The undersigned members of the Executive Board of Transmissora Aliança de Energia Elétrica S.A. (“Company”), in performing their legal and statutory duties, declare that they have reviewed, discussed and agree with the opinion of the Company’s independent auditors expressed in the review of the interim financial information for the 2nd quarter of 2024, quarter ended June 30, 2024, and related additional documents.

Rio de Janeiro, August 12, 2024.

Rinaldo Pecchio Junior
Chief Executive and Financial and Investor
Relations Officer

Fábio Antunes Fernandes
Chief Business and Equity Interest
Management Officer

Marco Antonio Resende Faria
Chief Technical Officer

Luis Alessandro Alves
Chief Implementation Officer