



# Celesc

Centrais Elétricas de Santa Catarina S.A.



**DEMONSTRAÇÕES FINANCEIRAS INTERMEDIÁRIAS  
INDIVIDUAL E CONSOLIDADO**

**2T/2024**

# **INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

**CENTRAIS ELÉTRICAS DE SANTA CATARINA S.A. – CELESC**

**Corporate Taxpayer's ID  
(CNPJ): 83.878.892/0001-55  
Company Registry (NIRE):  
42.3.0001127-4  
State Registration: 250.166.321  
CVM Code: 00246-1**

**[www.celesc.com.br](http://www.celesc.com.br)**

**Avenida Itamarati, 160 – Itacorubi – Florianópolis – SC  
CEP 88.034-900**



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Company Information / Capital Breakdown

Number of Shares (Thousand)	Current Quarter 06/30/2024
Paid-up Capital	
Common Shares	15,527
Preferred Shares	23,044
Total	38,571
Treasury Shares	
Common Shares	0
Preferred Shares	0
Total	0

**Parent Company Financial Statements / Statement of Financial Position – Assets****(R\$ thousand)**

<b>Code Account</b>	<b>Description</b>	<b>Current Quarter 06/30/2024</b>	<b>Previous Year 12/31/2023</b>
1	Total Assets	3,587,558	3,200,839
1.01	Current Assets	319,240	343,407
1.01.01	Cash and Cash Equivalents	71,610	56,671
1.01.06.	Taxes Recoverable	52,011	61,925
1.01.06.01.	Current Taxes Recoverable	52,011	61,925
1.01.06.01.01	Corporate Tax and Social Contribution to Recover	52,011	61,925
1.01.08.	Other Current Assets	195,619	224,811
1.01.08.03.	Other	195,619	224,811
1.01.08.03.01	Dividends and Interest on Equity – JCP	195,332	224,298
.			
1.01.08.03.03	Other	287	513
.			
1.02	Noncurrent Assets	3,268,318	2,857,432
1.02.01.	Long-Term Receivables	96,886	98,561
1.02.01.02	Financial Investments at Fair Value through Other Comprehensive Income	208	208
1.02.01.02.03	Marketable Securities	208	208
1.02.01.10.	Other Noncurrent Assets	96,678	98,353
1.02.01.10.03	Court Deposits	96,678	98,353
.			
1.02.02	Investments	3,167,934	2,755,000
1.02.02.01	Equity Interests	3,167,934	2,755,000
1.02.02.01.01	Interests in Affiliates	136,983	126,741
1.02.02.01.02	Interest in Subsidiaries	2,877,973	2,477,114
1.02.02.01.03	Interest in Joint Ventures	152,978	151,145
1.02.03	PP&E	314	436
1.02.03.01	Fixed Assets in Operation	0	4
1.02.03.02	Right of Use - Lease	314	432
1.02.04	Intangibles	3,184	3,435
1.02.04.01	Intangible Assets	3,184	3,435
1.02.04.01.01	Concession Agreement	3,184	3,435



**Parent Company Financial Statements / Statement of Financial Position – Liabilities****(R\$ thousand)**

<b>Code Account</b>	<b>Description</b>	<b>Current Quarter 06/30/2024</b>	<b>Previous Year 12/31/2023</b>
2	Total Liabilities	3,587,558	3,200,839
2.01	Current Liabilities	204,637	235,342
2.01.01.	Social and Labor Obligations	2,319	1,820
2.01.01.01.	Social Obligations	2,319	1,820
2.01.01.01.01	Social Security and Labor Obligations	2,319	1,820
2.01.02	Suppliers	459	1,438
2.01.02.01	Domestic Suppliers	459	1,438
2.01.03	Tax Liabilities	8,728	19,152
2.01.03.01	Federal Tax Obligations	8,633	19,048
2.01.03.01.01	Income Tax and Social Contribution Payable	102	1,692
2.01.03.01.02	Other Federal Tax Obligations	3,592	7,494
2.01.03.01.03	PIS/COFINS	4,939	9,862
2.01.03.03	Municipal Tax Obligations	95	104
2.01.05.	Other Liabilities	193,131	212,932
2.01.05.02.	Other	193,131	212,932
2.01.05.02.01	Dividends and Interest on Equity Payable	190,329	211,329
2.01.05.02.08	Lease Liabilities	242	233
2.01.05.02.20	Other	2,560	1,370
2.02	Noncurrent Liabilities	28,482	32,930
2.02.02	Other Liabilities	85	208
2.02.02.02	Other	85	208
2.02.02.02.05	Lease Liabilities	85	208
2.02.04	Provisions	28,397	32,722
2.02.04.01.	Tax, Social Security, Labor, and Civil Provisions	23,212	24,217
2.02.04.01.01	Tax Provisions	22,523	23,545
2.02.04.01.04	Civil Provisions	689	672
2.02.04.02.	Other Provisions	5,185	8,505
2.02.04.02.04	Regulatory Provisions	5,185	8,505
2.03	Shareholders' Equity	3,354,439	2,932,567
2.03.01	Paid-up Share Capital	2,480,000	2,480,000
2.03.02	Capital Reserves	316	316
2.03.02.06	Advance for Future Capital Increase	316	316
2.03.04	Profit Reserves	1,865,645	1,866,898
2.03.04.01	Legal Reserve	279,347	279,347
2.03.04.05	Retained Earnings Reserve	1,586,298	1,586,298
2.03.04.10	Additional Dividends Available to the AGM	0	1,253
2.03.05	Retained Earnings/Accumulated Losses	423,403	0
2.03.06	Equity Valuation Adjustments	-1,414,925	-1,414,647

**Parent Company Financial Statements / Income Statement****(R\$ thousand)**

Code Account	Description	Current Quarter 04/01/2024 to 06/30/2024	YTD Current Year 01/01/2024 to 06/30/2024	Same Quarter of the Previous Year 04/01/2023 to 06/30/2023	YTD Previous Previous 01/01/2023 to 06/30/2023
3.04	Operating Expenses/Revenues	276,055	508,696	212,129	433,125
3.04.02	General and Administrative Expenses	-9,610	-16,497	-9,036	-15,016
3.04.04	Other Operating Income	4,240	3,458	3,259	8,236
3.04.05	Other Operating Expenses	325	-610	-3,139	-6,230
3.04.06	Equity Pickup	281,100	522,345	221,045	446,135
3.05	Income Before Financial Result and Taxes	276,055	508,696	212,129	433,125
3.06	Financial Result	1,614	-4	2,841	-92
3.06.01	Financial Income	648	25	2,935	54
3.06.02	Financial Expenses	966	-29	-94	-146
3.07	Earnings Before Taxes on Income	277,669	508,692	214,970	433,033
3.08	Income Tax and Social Contribution on profits	-102	886	0	0
3.08.01	Current	-102	-32	0	0
3.08.02	Deferred	0	918	0	0
3.09	Net Income from Continuing Operations	277,567	509,578	214,970	433,033
3.11	Profit/Loss for the Period	277,567	509,578	214,970	433,033
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common Shares	6.7904	12.4664	5.2591	10.5938
3.99.01.02	Preferred Shares	7.4695	13.7131	5.785	11.6532
3.99.02	Diluted Earnings per Share				
3.99.02.01	Common Shares	6.7904	12.4664	5.2591	10.5938
3.99.02.02	Preferred Shares	7.4695	13.7131	5.785	11.6532

Individual Financial Statements / Statement of Comprehensive Income

(R\$ thousand)

Code Account	Description	Current Quarter	YTD Current	Same Quarter of the	YTD Previous
		04/01/2024 to 06/30/2024	Year 01/01/2024 to 06/30/2024	Previous Year 04/01/2023 to 06/30/2023	Previous 01/01/2023 to 06/30/2023
4.01	Net Income for the Period	277,567	509,578	214,970	433,033
4.03	Comprehensive Income for the Period	277,567	509,578	214,970	433,033

## Parent Company Financial Statements / Statement of Cash Flows - Indirect Method

(R\$ thousand)

Code Account	Description	YTD Current Year	YTD Previous Previous
		01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
6.01	Net Cash from Operating Activities	-21,166	-43,544
6.01.01	Cash Generated from Operations	-20,339	-15,987
6.01.01.01	Net Income for the Period	509,578	433,033
6.01.01.02	Depreciation and Amortization	1,107	1,118
6.01.01.03	Equity in earnings of investees, net of taxes	-522,345	-446,135
6.01.01.04	Interest and Monetary Variations	-4,307	-3,520
6.01.01.06	Interest Paid	-15	-3
6.01.01.07	Constitution (Reversal) Provision for Contingencies	-3,403	2,416
6.01.01.08	Income Tax and Social Contribution Paid	-68	-2,896
6.01.01.09	Income Tax and Social Contribution Expenses	-886	0
6.01.02	Variations in Assets and Liabilities	-827	-27,557
6.01.02.01	Taxes Recoverable	9,914	-2,474
6.01.02.02	Other Accounts Assets	226	482
6.01.02.03	Court Deposits	5,075	1,145
6.01.02.04	Suppliers	-979	-340
6.01.02.05	Social Security and Labor Obligations	499	177
6.01.02.06	Taxes payables	-16,752	-26,498
6.01.02.07	Other Changes in Liabilities	1,190	-49
6.02	Net Cash from Investing Activities	137,643	137,426
6.02.04	Dividends and Interest on Equity Received	137,643	137,426
6.03	Net Cash from Financing Activities	-101,538	-93,669
6.03.02	Payment of IoE and dividends	-101,424	-93,528
6.03.04	Payment of Lease Liabilities	-114	-141
6.05	Increase (Decrease) in Cash and Cash Equivalents	14,939	213
6.05.01	Opening Balance of Cash and Cash Equivalents	56,671	48,205
6.05.02	Closing Balance of Cash and Cash Equivalents	71,610	48,418

## Income Statement - Parent Company / Statement of Changes in Shareholders' Equity / DMPL - January

1, 2024 to June 30, 2024 (R\$ thousand)

Code Account	Description	Paid-up Share Capital	Capital Options Granted, and Treasury Shares	Reserves, Profit Reserves	Earnings/Retained Accumulated Losses	Other Comprehensive Income	Shareholders' Equity
5.01	Opening Balances	2,480,000	316	1,866,898	0	-1,414,647	2,932,567
5.02	Prior Year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	2,480,000	316	1,866,898	0	-1,414,647	2,932,567
5.04	Capital transactions with members	0	0	-1,253	-86,453	0	-87,706
5.04.06	Dividends	0	0	-1,253	0	0	-1,253
5.04.07	Interest on Equity	0	0	0	-86,453	0	-86,453
5.05	Total Comprehensive Income	0	0	0	509,856	-278	509,578
5.05.01	Net Income for the Period	0	0	0	509,578	0	509,578
5.05.03	Reclassifications to Profit/Loss	0	0	0	278	-278	0
5.05.03.02	Realization of Attributed Cost	0	0	0	278	-278	0
5.06	Internal Equity Changes	0	0	0	0	0	0
5.07	Closing Balances	2,480,000	316	1,865,645	423,403	-1,414,925	3,354,439



**Income Statement - Parent Company / Statement of Changes in Shareholders' Equity / DMPL -****01/01/2023 to 06/30/2023 (R\$ thousand)**

Code Account	Description	Paid-up Share Capital	Capital Options Granted, and Treasury Shares	Reserves, Profit Reserves	Earnings/Accumulated Retained Losses	Other Comprehensive Income	Shareholders' Equity
5.01	Opening Balances	2,480,000	316	1,561,699	0	-1,158,839	2,883,176
5.02	Prior Year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	2,480,000	316	1,561,699	0	-1,158,839	2,883,176
5.04	Capital transactions with members	0	0	-22,874	-92,144	0	-115,018
5.04.06	Dividends	0	0	-22,874	0	0	-22,874
5.04.07	Interest on Equity	0	0	0	-92,144	0	-92,144
5.05	Total Comprehensive Income	0	0	0	433,326	-293	433,033
5.05.01	Net Income for the Period	0	0	0	433,033	0	433,033
5.05.03	Reclassifications to Profit/Loss	0	0	0	293	-293	0
5.05.03.02	Realization of Attributed Cost	0	0	0	293	-293	0
5.06	Internal Equity Changes	0	0	0	0	0	0
5.07	Closing Balances	2,480,000	316	1,538,825	341,182	-1,159,132	3,201,191

**Parent Company Financial Statements / Value Added Statement****(R\$ thousand)**

Code Account	Description	YTD Current Year	YTD Previous Previous
		01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
7.01	Revenue	11,175	11,456
7.01.02	Other income	11,175	11,456
7.02	Inputs Acquired from Third Parties	-9,646	-10,221
7.02.02	Materials, Energy, Outsourced Services, and Others	-9,646	-10,221
7.03	Gross Value Added	1,529	1,235
7.04	Retentions	-1,107	-1,118
7.04.01	Depreciation, Amortization, and Depletion	-1,107	-1,118
7.05	Net Value Added Produced	422	117
7.06	Value Added Received in Transfer	532,053	456,178
7.06.01	Equity Pickup	522,345	446,135
7.06.02	Financial Income	8,393	7,381
7.06.03	Other	1,315	2,662
7.07	Total Value Added to be Distributed	532,475	456,295
7.08	Distribution of Value Added	532,475	456,295
7.08.01	Personnel	10,766	10,276
7.08.01.01	Direct Compensation	9,950	9,521
7.08.01.02	Benefits	366	332
7.08.01.03	Guarantee Fund for Length of Service (FGTS)	450	423
7.08.02	Taxes, Fees, and Contributions	12,133	12,819
7.08.02.01	Federal	11,355	12,111
7.08.02.03	Municipal	778	708
7.08.03	Return on Third-Party Capital	-2	167
7.08.03.01	Interest	-4	146
7.08.03.02	Rental	2	21
7.08.04	Return on Equity	509,578	433,033
7.08.04.01	Interest on Equity	86,453	92,144
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	423,125	340,889

**Consolidated Financial Statements / Statement of Financial Position – Assets****(R\$ thousand)**

<b>Code Account</b>	<b>Description</b>	<b>Current Quarter 06/30/2024</b>	<b>Previous Year 12/31/2023</b>
1	Total Assets	12,436,105	12,302,261
1.01	Current Assets	3,491,325	3,409,987
1.01.01	Cash and Cash Equivalents	605,891	906,196
1.01.03.	Accounts Receivable	2,161,668	1,952,160
1.01.03.01	Clients	1,958,534	1,757,103
1.01.03.01.01	Accounts Receivable from Customers	2,340,706	2,108,622
1.01.03.01.02	Allowance for doubtful accounts – PROVISION FOR DOUBTFUL ACCOUNTS	-382,172	-351,519
1.01.03.02	Other Accounts Receivable	203,134	195,057
1.01.04	Inventories	22,895	23,270
1.01.06	Taxes Recoverable	392,157	267,584
1.01.06.01	Current Taxes Recoverable	392,157	267,584
1.01.06.01.01	Income Tax and Social Contribution to Recover	203,241	94,572
1.01.06.01.02	Other Recoverable Taxes	188,916	173,012
1.01.08	Other Current Assets	308,714	260,777
1.01.08.03	Other	308,714	260,777
1.01.08.03.01	Financial Assets - Pery Mill Indemnity	18,829	18,215
1.01.08.03.02	Water Shortage Bonus	1,138	1,138
1.01.08.03.03	Dividends Receivable	6,676	9,667
1.01.08.03.04	Other	188,007	130,939
1.01.08.03.06	Financial Assets – Concession Bonus	42,971	41,569
1.01.08.03.07	CDE Funds to Cover CVA	51,093	51,093
1.01.08.03.08	Regulatory Fees to be Compensated	0	8,156
1.02	Noncurrent Assets	8,944,780	8,892,274
1.02.01	Long-Term Receivables	3,446,989	3,600,036
1.02.01.02	Financial Investments at Fair Value through Other Comprehensive Income	208	208
1.02.01.02.03	Marketable Securities	208	208
1.02.01.04.	Accounts Receivable	24,729	28,383
1.02.01.04.01	Accounts Receivable from Customers	10,881	25,307
1.02.01.04.03	Other	13,848	3,076
1.02.01.07	Deferred Taxes	804,617	854,645
1.02.01.07.01	Deferred IR and CSLL	804,617	854,645
1.02.01.10	Other Noncurrent Assets	2,617,435	2,716,800
1.02.01.10.03	Taxes Recoverable	419,208	473,524
1.02.01.10.04	Court Deposits	429,780	421,346
1.02.01.10.05	Indemnifiable Financial Assets - Concession	902,687	778,341
1.02.01.10.06	Sectoral Financial Assets	0	94,538
1.02.01.10.07	Financial Assets – Concession Bonus	323,915	317,792
1.02.01.10.09	Financial Assets - Pery Mill Indemnity	147,187	144,366
1.02.01.10.11	Contract Assets	394,658	486,893
1.02.02	Investments	406,427	388,828
1.02.02.01	Equity Interests	406,427	388,828
1.02.02.01.01	Interests in Affiliates	253,449	237,683
1.02.02.01.04	Interest in Joint Ventures	152,978	151,145
1.02.03	PP&E	210,225	193,249

**Consolidated Financial Statements / Statement of Financial Position – Assets****(R\$ thousand)**

<b>Code Account</b>	<b>Description</b>	<b>Current Quarter 06/30/2024</b>	<b>Previous Year 12/31/2023</b>
1.02.03.01	Fixed Assets in Operation	33,538	34,390
1.02.03.02	Right of Use - Lease	10,648	16,055
1.02.03.03	Construction in Progress	166,039	142,804
1.02.04	Intangibles	4,881,139	4,710,161
1.02.04.01	Intangible Assets	4,881,139	4,710,161
1.02.04.01.01	Concession Agreement	4,834,386	4,662,285
1.02.04.01.02	Hydrological Risk Renegotiation – GSF	43,569	44,441
1.02.04.01.03	Other Intangible Assets	3,184	3,435

**Consolidated Financial Statements / Balance Sheet Liabilities****(R\$ thousand)**

<b>Code Account</b>	<b>Description</b>	<b>Current Quarter 06/30/2024</b>	<b>Previous Year 12/31/2023</b>
2	Total Liabilities	12,436,105	12,302,261
2.01	Current Liabilities	3,529,596	3,730,676
2.01.01	Social and Labor Obligations	207,073	224,899
2.01.01.01	Social Obligations	207,073	224,899
2.01.02	Suppliers	894,672	1,089,092
2.01.02.01	Domestic Suppliers	894,672	1,089,092
2.01.03	Tax Liabilities	490,249	306,747
2.01.03.01	Federal Tax Obligations	262,702	104,339
2.01.03.01.01	Income Tax and Social Contribution Payable	183,547	26,676
2.01.03.01.02	PIS/COFINS	57,670	51,870
2.01.03.01.03	Other	21,485	25,793
2.01.03.02	State Tax Obligations	225,652	199,357
2.01.03.03	Municipal Tax Obligations	1,895	3,051
2.01.04	Loans and Financing	658,511	522,329
2.01.04.01	Loans and Financing	491,157	356,136
2.01.04.01.01	In Domestic Currency	393,196	258,631
2.01.04.01.02	In Foreign Currency	97,961	97,505
2.01.04.02	Debentures	167,354	166,193
2.01.05	Other Liabilities	1,067,657	1,315,012
2.01.05.02	Other	1,067,657	1,315,012
2.01.05.02.01	Dividends and Interest on Equity Payable	190,329	211,329
2.01.05.02.04	Regulatory Fees	66,483	73,509
2.01.05.02.07	Sectoral Financial Liabilities	667,818	903,863
2.01.05.02.08	Lease Liabilities	6,790	10,836
2.01.05.02.09	Water Shortage Bonus	1,156	1,146
2.01.05.02.10	PIS/COFINS to be Refunded to Consumers	0	7,596
2.01.05.02.20	Other	135,081	106,733
2.01.06	Provisions	211,434	272,597
2.01.06.01	Tax, Social Security, Labor, and Civil Provisions	211,434	272,597
2.01.06.01.03	Provisions for Employee Benefits	211,434	272,597
2.02	Noncurrent Liabilities	5,552,070	5,639,018
2.02.01	Loans and Financing	2,481,880	2,648,942
2.02.01.01	Loans and Financing	1,518,445	1,618,529
2.02.01.01.01	In Domestic Currency	275,000	412,863
2.02.01.01.02	In Foreign Currency	1,243,445	1,205,666
2.02.01.02	Debentures	963,435	1,030,413
2.02.02	Other Liabilities	545,215	451,291
2.02.02.02	Other	545,215	451,291
2.02.02.02.03	Social Security and Labor Obligations	15,778	27,899
2.02.02.02.04	Regulatory Fees	89,614	84,045
2.02.02.02.06	Sectoral Financial Liabilities	92,275	0
2.02.02.02.08	Taxes payables	21,120	0
2.02.02.02.09	PIS/COFINS to be Refunded to Consumers	321,660	333,152
2.02.02.02.10	Lease Liabilities	4,768	6,195
2.02.03	Deferred Taxes	103,086	98,092



**Consolidated Financial Statements / Balance Sheet Liabilities****(R\$ thousand)**

<b>Code Account</b>	<b>Description</b>	<b>Current Quarter 06/30/2024</b>	<b>Previous Year 12/31/2023</b>
2.02.03.01	Deferred Income Tax and Social Contribution	103,086	98,092
2.02.04	Provisions	2,421,889	2,440,693
2.02.04.01	Tax, Social Security, Labor, and Civil Provisions	2,249,659	2,229,779
2.02.04.01.01	Tax Provisions	46,414	44,936
2.02.04.01.02	Social Security and Labor Provisions	57,864	57,052
2.02.04.01.03	Provisions for Employee Benefits	1,926,497	1,923,225
2.02.04.01.04	Civil Provisions	218,884	204,566
2.02.04.02	Other Provisions	172,230	210,914
2.02.04.02.04	Regulatory Provisions	35,798	77,767
2.02.04.02.05	Environmental Provisions	136,432	133,147
2.03	Consolidated Equity	3,354,439	2,932,567
2.03.01	Paid-up Share Capital	2,480,000	2,480,000
2.03.02	Capital Reserves	316	316
2.03.02.06	Advance for Future Capital Increase	316	316
2.03.04	Profit Reserves	1,865,645	1,866,898
2.03.04.01	Legal Reserve	279,347	279,347
2.03.04.05	Retained Earnings Reserve	1,586,298	1,586,298
2.03.04.08	Additional dividend proposed	0	1,253
2.03.05	Retained Earnings/Accumulated Losses	423,403	0
2.03.06	Equity Valuation Adjustments	-1,414,925	-1,414,647

**Consolidated Financial Statements / Income Statement****(R\$ thousand)**

Code Account	Description	Current Quarter 04/01/2024 to 06/30/2024	YTD Current Year 01/01/2024 to 06/30/2024	Same Quarter of the Previous Year 04/01/2023 to 06/30/2023	YTD Previous Previous 01/01/2023 to 06/30/2023
3.01	Revenue from the Sale of Goods and/or Services	2,619,505	5,220,020	2,556,269	5,130,747
3.01.01	Revenue from Sales and Services Rendered	2,283,163	4,816,772	2,115,490	4,554,160
3.01.02	Construction Revenue	189,738	396,904	265,470	508,471
3.01.03	Sectoral Financial Assets/(Liabilities) Income	139,927	-8,927	170,498	55,249
3.01.04	Financial Asset Restatement VNR	6,677	15,271	4,811	12,867
3.02	Cost of Goods and/or Services	-2,082,463	-4,157,925	-2,084,278	-4,162,558
3.02.01	Cost of Sales and Services	-1,658,537	-3,291,794	-1,597,659	-3,218,787
3.02.02	Cost of Goods Sold	-3,915	-7,367	-4,060	-7,749
3.02.03	Cost of Services	-230,273	-461,860	-217,089	-427,551
3.02.04	Construction Costs	-189,738	-396,904	-265,470	-508,471
3.03	Gross Profit (Loss)	537,042	1,062,095	471,991	968,189
3.04	Operating Expenses/Revenues	-92,970	-244,338	-159,070	-302,807
3.04.01	Selling expenses	-30,621	-60,149	-29,868	-59,301
3.04.02	General and Administrative Expenses	-148,170	-298,034	-151,697	-301,935
3.04.03	Losses on Non-Recoverability of Assets	-37,879	-66,311	-25,968	-56,524
3.04.04	Other Operating Income	99,898	208,602	106,875	200,412
3.04.05	Other Operating Expenses	9,305	-58,016	-70,366	-114,002
3.04.06	Equity Pickup	14,497	29,570	11,954	28,543
3.05	Income Before Financial Result and Taxes	444,072	817,757	312,921	665,382
3.06	Financial Result	-55,636	-105,176	-20,196	-73,092
3.06.01	Financial Income	87,615	173,921	136,327	421,948
3.06.02	Financial Expenses	-143,251	-279,097	-156,523	-495,040
3.07	Earnings Before Taxes on Income	388,436	712,581	292,725	592,290
3.08	Income Tax and Social Contribution on profits	-110,869	-203,003	-77,755	-159,257
3.08.01	Current	-102,725	-175,006	-53,278	-110,589
3.08.02	Deferred	-8,144	-27,997	-24,477	-48,668
3.09	Net Income from Continuing Operations	277,567	509,578	214,970	433,033

Consolidated Financial Statements / Income Statement

(R\$ thousand)

Code Account	Description	Current Quarter 04/01/2024 to 06/30/2024	YTD Current Year 01/01/2024 to 06/30/2024	Same Quarter of the Previous Year 04/01/2023 to 06/30/2023	YTD Previous Previous 01/01/2023 to 06/30/2023
3.11	Consolidated Profit/Loss for the Period	277,567	509,578	214,970	433,033
3.11.01	Attributed to the Parent Company's Shareholders	0	509,578	214,970	433,033
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common Shares	6.7904	12.4664	5.2591	10.5938
3.99.01.02	Preferred Shares	7.4695	13.7131	5.785	11.6532
3.99.02	Diluted Earnings per Share				
3.99.02.01	Common Shares	6.7904	12.4664	5.2591	10.5938
3.99.02.02	Preferred Shares	7.4695	13.7131	5.785	11.6532

## Consolidated Financial Statements / Statement of Comprehensive Income

(R\$ thousand)

Code Account	Description	Current Quarter 04/01/2024 to 06/30/2024	YTD Current Year 01/01/2024 to 06/30/2024	Same Quarter of the Previous Year 04/01/2023 to 06/30/2023	YTD Previous Previous 01/01/2023 to 06/30/2023
4.01	Consolidated Net Income for the Period	277,567	509,578	214,970	433,033
4.03	Consolidated Comprehensive Income for the Period	277,567	509,578	214,970	433,033
4.03.01	Attributed to the Parent Company's Shareholders	277,567	509,578	214,970	433,033

**Consolidated Financial Statements / Statement of Cash Flow - Indirect Method****(R\$ thousand)**

Code Account	Description	YTD Current Year	YTD Previous Previous
		01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
6.01	Net Cash from Operating Activities	252,899	1,041,782
6.01.01	Cash Generated from Operations	845,351	1,217,240
6.01.01.01	Net Income for the Period	509,578	433,033
6.01.01.02	Depreciation and Amortization	168,805	153,179
6.01.01.03	PIS/COFINS Credit Right-of-use asset depreciation	88	556
6.01.01.04	Equity in earnings of investees, net of taxes	-29,570	-28,543
6.01.01.05	Restatement/Interest Return/Concession Bonus	-42,467	-42,911
6.01.01.06	Interest and Monetary Variations	213,530	233,601
6.01.01.07	Disposals of Right of Use Assets and Lease Liabilities	-43	0
6.01.01.08	Income Tax and Social Contribution Paid	-131,255	-34,738
6.01.01.09	Interest Paid	-180,178	-171,342
6.01.01.10	Income tax and social contribution expense	203,003	159,257
6.01.01.11	Actuarial Expenses	69,499	68,885
6.01.01.12	Constitution (Reversal) Provision for Contingencies	-33,954	7,112
6.01.01.14	Loss on Disposal of Property, Plant and Equipment/Intangible Assets	46,877	28,626
6.01.01.15	Financial Assets Adjustment – VNR	-15,271	-12,868
6.01.01.17	Allowance for Doubtful Accounts	66,311	56,524
6.01.01.18	Write-off of Indemnifying Financial Assets - Concession	398	366,869
6.01.02	Variations in Assets and Liabilities	-592,452	-175,458
6.01.02.02	Financial Assets - (Sectorial, Grant Bonus)	119,518	491,090
6.01.02.03	Accounts Receivable	-256,876	-27,806
6.01.02.05	Taxes Recoverable	-70,257	232,189
6.01.02.06	Court Deposits	5,496	-16,015
6.01.02.07	Inventories	375	-10,555
6.01.02.08	Water Shortage Bonus Liability	10	-24
6.01.02.10	Other Accounts - Assets	-64,201	-16,200
6.01.02.11	Suppliers	-194,420	-96,324
6.01.02.12	Taxes payables	180,614	-67,362
6.01.02.13	Social Security and Labor Obligations	-29,947	-23,984
6.01.02.14	Regulatory Fees	-6,030	-3,372
6.01.02.15	Passive Setorial	-137,243	-491,978
6.01.02.16	PIS/COFINS to be Refunded to Consumers	-34,441	-11,697
6.01.02.19	Employee Benefits	-133,398	-133,747
6.01.02.20	Other Accounts - Liabilities	28,348	327
6.02	Net Cash from Investing Activities	-405,911	-875,612
6.02.01	Fixed Assets Additions	-23,235	-22,224
6.02.02	Additions Contract Assets	-396,904	-874,318
6.02.03	Capital Increase (Decrease) of Investees	0	-152
6.02.05	Dividends Received	14,228	21,082
6.03	Net Cash from Financing Activities	-147,293	-73,093
6.03.01	Principal Amortization of Lease Liabilities	-5,519	-5,264
6.03.03	Amortization of Loans and Financings	-33,307	-1,879
6.03.04	Additions of Loans and Financing	72,809	137,655



Consolidated Financial Statements / Statement of Cash Flow - Indirect Method

(R\$ thousand)

Code Account	Description	YTD Current Year	YTD Previous Previous
		01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
6.03.05	Dividend Payment	-101,424	-93,528
6.03.07	Payment of Debentures	-79,852	-110,077
6.05	Increase (Decrease) in Cash and Cash Equivalents	-300,305	93,077
6.05.01	Opening Balance of Cash and Cash Equivalents	906,196	940,684
6.05.02	Closing Balance of Cash and Cash Equivalents	605,891	1,033,761

**Income Statement – Consolidated / Statement of Changes in Shareholders' Equity / DMPL – 01/01/2024 to****06/30/2024 (R\$ thousand)**

Code Account	Description	Paid-up Share Capital	Capital Options Granted, and Treasury Shares	Reserves, Profit Reserves	Retained Earnings/Accumulated Losses	Other Comprehensive Income	Shareholders' Equity	Non-Controlling Interest	Equity Consolidated
5.01	Opening Balances	2,480,000	316	1,866,898	0	-1,414,647	2,932,567	0	2,932,567
5.02	Prior Year Adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	2,480,000	316	1,866,898	0	-1,414,647	2,932,567	0	2,932,567
5.04	Capital transactions with members	0	0	-1,253	-86,453	0	-87,706	0	-87,706
5.04.06	Dividends	0	0	-1,253	0	0	-1,253	0	-1,253
5.04.07	Interest on Equity	0	0	0	-86,453	0	-86,453	0	-86,453
5.05	Total Comprehensive Income	0	0	0	509,856	-278	509,578	0	509,578
5.05.01	Net Income for the Period	0	0	0	509,578	0	509,578	0	509,578
5.05.03	Reclassifications to Profit/Loss	0	0	0	278	-278	0	0	0
5.05.03.02	Realization of Attributed Cost	0	0	0	278	-278	0	0	0
5.06	Internal Equity Changes	0	0	0	0	0	0	0	0
5.07	Closing Balances	2,480,000	316	1,865,645	423,403	-1,414,925	3,354,439	0	3,354,439

**Income Statement – Consolidated / Statement of Changes in Shareholders' Equity / DMPL - 01/01/2023 to****06/30/2023 (R\$ thousand)**

Code Account	Description	Paid-up Share Capital	Capital Options Granted, and Treasury Shares	Reserves, Profit Reserves	Retained Earnings/Accumulated Losses	Other Comprehensive Income	Shareholders' Equity	Non-Controlling Interest	Equity Consolidated	
5.01	Opening Balances	2,480,000		316	1,561,699	0	-1,158,839	2,883,176	0	2,883,176
5.02	Prior Year Adjustments	0		0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	2,480,000		316	1,561,699	0	-1,158,839	2,883,176	0	2,883,176
5.04	Capital transactions with members	0		0	-22,874	-92,144	0	-115,018	0	-115,018
5.04.06	Dividends	0		0	-22,874	0	-22,874	0	0	-22,874
5.04.07	Interest on Equity	0		0	0	-92,144	0	-92,144	0	-92,144
5.05	Total Comprehensive Income	0		0	0	433,326	-293	433,033	0	433,033
5.05.01	Net Income for the Period	0		0	0	433,033	0	433,033	0	433,033
5.05.03	Reclassifications to Profit/Loss	0		0	0	293	-293	0	0	0
5.05.03.02	Realization of Attributed Cost	0		0	0	293	-293	0	0	0
5.06	Internal Equity Changes	0		0	0	0	0	0	0	0
5.07	Closing Balances	2,480,000		316	1,538,825	341,182	-1,159,132	3,201,191	0	3,201,191

**Consolidated Financial Statements / Value Added Statement****(R\$ thousand)**

Code Account	Description	YTD Current Year	YTD Previous Previous
		01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
7.01	Revenue	8,391,240	7,993,110
7.01.01	Sales of Goods, Products and Services	7,810,735	7,340,630
7.01.02	Other income	226,677	178,309
7.01.03	Revenues from Construction of Company Assets	420,139	530,695
7.01.04	Provision/Reversal of Credits of Doubtful Accounts	-66,311	-56,524
7.02	Inputs Acquired from Third Parties	-4,325,749	-4,394,133
7.02.01	Costs of Products, Goods and Services Sold	-3,611,941	-3,550,713
7.02.02	Materials, Energy, Outsourced Services, and Others	-293,669	-312,725
7.02.04	Other	-420,139	-530,695
7.02.04.01	Costs relating to the Construction of Own Assets	-420,139	-530,695
7.03	Gross Value Added	4,065,491	3,598,977
7.04	Retentions	-168,894	-153,735
7.04.01	Depreciation, Amortization, and Depletion	-168,894	-153,735
7.05	Net Value Added Produced	3,896,597	3,445,242
7.06	Value Added Received in Transfer	221,821	481,450
7.06.01	Equity Pickup	29,570	28,543
7.06.02	Financial Income	190,725	450,005
7.06.03	Other	1,526	2,902
7.07	Total Value Added to be Distributed	4,118,418	3,926,692
7.08	Distribution of Value Added	4,118,418	3,926,692
7.08.01	Personnel	376,138	363,049
7.08.01.01	Direct Compensation	222,122	214,738
7.08.01.02	Benefits	136,620	130,890
7.08.01.03	Guarantee Fund for Length of Service (FGTS)	17,396	17,421
7.08.02	Taxes, Fees, and Contributions	2,947,036	2,640,223
7.08.02.01	Federal	1,796,563	1,571,655
7.08.02.02	State	1,146,302	1,064,662
7.08.02.03	Municipal	4,171	3,906
7.08.03	Return on Third-Party Capital	285,666	490,387
7.08.03.01	Interest	281,773	486,011
7.08.03.02	Rental	3,893	4,376
7.08.04	Return on Equity	509,578	433,033
7.08.04.01	Interest on Equity	86,453	92,144
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	423,125	340,889

## COMMENTS ON THE COMPANY'S PERFORMANCE

### 1. INVESTMENTS

The funds invested by the company in property, plant and equipment, intangible assets and stakes in small hydroelectric plants in the first half of 2024 amounted to R\$531.5 million, down 17.78% on the R\$646.4 million invested in the same period in 2023, as shown in the table below:

	Consolidated				
Description	06.30.2024		06.30.2023		Horizontal Analysis
	R\$ thousand	%	R\$ thousand	%	
Electricity Distribution	508,276	95.63	624,050	96.54	-18.55%
Company Resources	396,904	-	508,471	-	-
Consumer Financial Share	111,372	-	115,579	-	-
Electricity Generation	23,235	4.37	22,376	3.46	3.84%
Equity Interests	-	-	152	-	-
Own Generation Park	23,235	-	22,224	-	-
Total	531,511	100	646,426	100	-17.78%

#### Electricity Distribution

Of the total invested, the largest portion of R\$508.3 million was allocated to the expansion and improvement of the system, operational efficiency, and modernization of Celesc D's management. Of this amount, R\$396.9 million was invested using the Company's funds (R\$358.7 million in materials and services and R\$38.2 million in company labor), and R\$111.4 million was invested using third-party funds, arising from Consumer Financial Share in Celesc D's works. Consumer Financial Share rules are established in ANEEL Regulatory Resolution 1,000, of December 07, 2021.

#### Electricity Generation

Of the main investments made in Celesc Geração S.A. - Celesc G.'s own generating plant in the first half of 2024:

- R\$9.2 million was allocated to the photovoltaic generator for UFV Capivari de Baixo;
- R\$4.0 million was spent on the photovoltaic generator and electrical assemblies at UFV Lages;
- R\$3.2 million was allocated to the mechanical and electrical assembly, executive design and mobilization of the construction site at US Maruim;
- R\$3.2 million was spent on the photovoltaic generator for UFV Videira;
- R\$1.5 million was spent on optical cable, automation, maintenance services and electrical assembly at US Celso Ramos;
- R\$442,000 was spent on preventive maintenance at US Pery.

### 2. STOCK MARKET

The BOVESPA index closed 2Q24 with a 3.28% depreciation. The Energy Sector Index (IEE), an electricity sector indicator, fell by 0.41% in the same quarter.

In the same period, the company's preferred shares (PN) rose by 8.78%, while its ordinary shares (ON) rose by 7.04%.

The table below shows the final share prices on June 30, 2024, the respective percentage variations of the Company's shares and the key market indicators:

Description	Closing		Variation %*
	06.30.2024	2Q24	
<b>Celesc Preferred Shares</b>	72.47	8.78%	44.19%
<b>Celesc Common Shares</b>	68.50	7.04%	35.02%
<b>IBOVESPA</b>	123,907	-3.28%	4.93%
<b>Electricity Index (IEE)</b>	88,289	-0.41%	-3.07%

\*Percentage variations with earnings adjustments

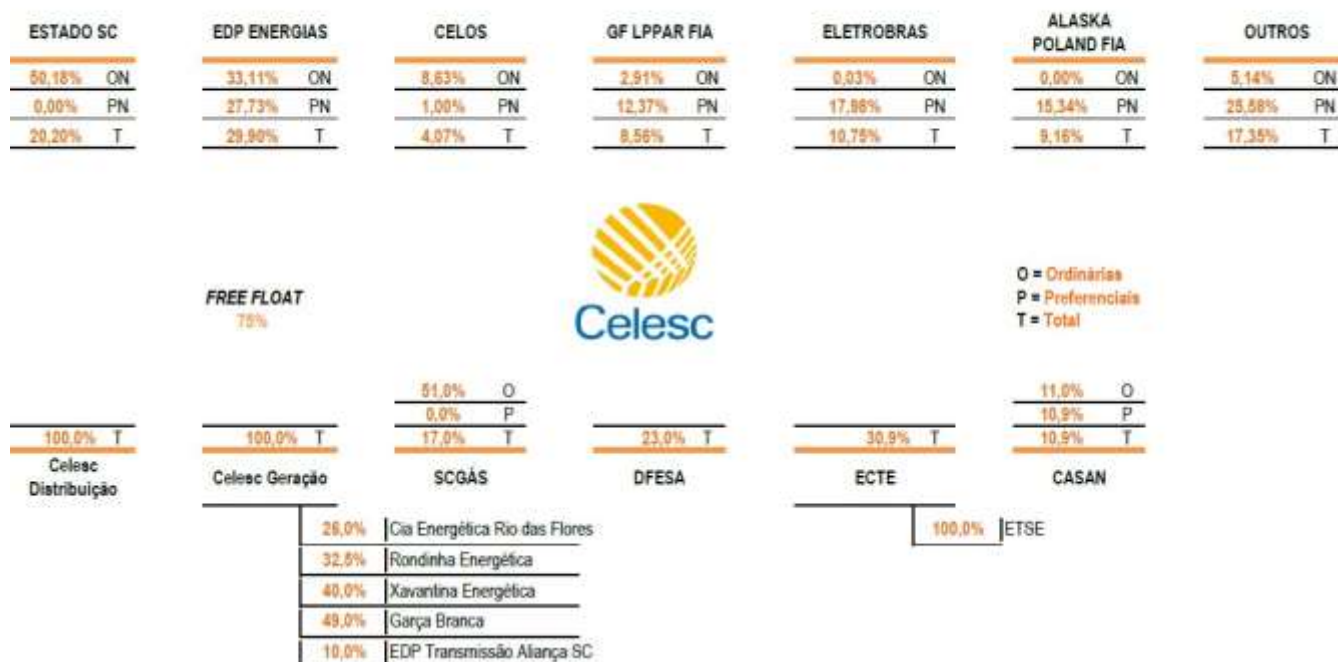
### 3. STOCK MARKET VALUE

The Company's stock market value on June 30, 2024, as shown above, is: R\$72.47 (seventy-two reais and forty-seven cents) for each preferred share - PN (CLSC4) and R\$68.50 (sixty-eight reais and fifty cents) for each common share - ON (CLSC3).

The Santa Catarina state is the Company's major shareholder, holding 50.2% of its common shares, corresponding to 20.2% of the total capital. The shareholding and corporate structure on June 30, 2024 is shown in the following organizational chart:

#### ESTRUTURA ACIONÁRIA E SOCIETÁRIA DA CELESC

Junho/2024



### 4. EQUITY INTEREST ABROAD

Foreign investors accounted for 0.69% of the Company's total share capital in 1H24, holding a total of 266,605 shares, most of which preferred shares.

Investors' Equity Interest by Residence	No. of Shares	%
Foreign Investors	266,605	0.69%
National Investors	38,304,986	99.31%
<b>Total</b>	<b>38,571,591</b>	<b>100.00</b>

## 5. SHARES HELD BY THE CONTROLLING SHAREHOLDER, MANAGEMENT, AND THE FISCAL COUNCIL MEMBERS

The Company is bound to arbitration in the Market Arbitration Chamber, according to the arbitration clause contained in its Bylaws.

Shareholder	Common Shares		Preferred Shares		Total	
	Quantity	%	Quantity	%	Quantity	%
Controlling Shareholder	9,229,660	59.44%	234,305	1.02%	9,463,965	24.54%
Board of Directors	-	-	-	0.00%	-	0.00%
Executive Board	-	-	22	0.00%	22	0.00%
Fiscal Council	-	-	-	0.00%	-	0.00%
Other Shareholders	6,297,477	40.56%	22,810,127	98.98%	29,107,604	75.46%
<b>Total</b>	<b>15,527,137</b>	<b>100.00%</b>	<b>23,044,454</b>	<b>100.00%</b>	<b>38,571,591</b>	<b>100.00%</b>
<b>Outstanding Shares</b>	<b>6,297,477</b>	<b>40.56%</b>	<b>22,810,127</b>	<b>98.98%</b>	<b>29,107,604</b>	<b>75.46%</b>

## 6. OUTSTANDING SHARES

Description	Common Shares - CLSC3		Preferred Shares - CLSC4		Total	
	Quantity	%	Quantity	%	Quantity	%
Total Capital	15,527,137	100.0	23,044,454	100.0	38,571,591	100.00
Outstanding Shares	6,297,477	40,56	22,810,127	98.98	29,107,604	75.46

## 7. SHAREHOLDING STRUCTURE

The shareholding structure, in number of shares held by shareholders with more than 5% of any type or class, is as follows:

Shareholder	Common Shares		Preferred Shares		Total	
	Quantity	%	Quantity	%	Quantity	%
Santa Catarina state	7,791,010	50.18	191	0.00	7,791,201	20.20
EDP Energias do Brasil S.A.	5,140,868	33.11	6,390,720	27.73	11,531,588	29.90
Fundação Celesc de Seguridade Social - CELOS	1,340,474	8.63	230,800	1.00	1,571,274	4.07
Geração LPar Fundo de Investimento	452,400	2.91	2,850,001	12.37	3,302,401	8.56
Centrais Elétricas Brasileiras – Eletrobras	4,233	0.03	4,142,774	17.98	4,147,007	10.75
Alaska Poland FIA	-	0.00	3,534,800	15.34	3,534,800	9.16
Other	798,152	5.14	5,895,168	25.58	6,693,320	17.36
<b>Total</b>	<b>15,527,137</b>	<b>100.00</b>	<b>23,044,454</b>	<b>100.00</b>	<b>38,571,591</b>	<b>100.00</b>
<b>Overall Total</b>	<b>15,527,137</b>	<b>40.26</b>	<b>23,044,454</b>	<b>59.74</b>	<b>38,571,591</b>	<b>100.00</b>

Share Capital: R\$2,480,000,000.00 e Authorized Capital: R\$2,600,000,000.00

## 8. HUMAN RESOURCES

Celesc ended 2Q24 with 3,743 employees. The total number of employees dropped by 2.3% YOY (3,833 employees last year).

## 9. ECONOMIC AND FINANCIAL PERFORMANCE

The following table shows the main economic and financial indicators for the period in comparison with the previous year:



Description	06.30.2024	06.30.2023 (Reclassification)	Variation
Gross Operating Income - GOI	8,207,639	7,849,101	4.57%
Net Operating Income - NOI	5,220,020	5,130,747	1.74%
Operating Result	817,757	665,382	22.90%
EBITDA	986,562	818,561	20.52%
EBITDA Margin (EBITDA/NOI)	18.90%	15.95%	2.95 p.p.
Net Margin (Net Income/NOI)	9.76%	8.44%	1.32 p.p.
Financial Result	(105,176)	(73,092)	43.90%
Total Assets	12,436,105	11,795,191	5.43%
PP&E	210,225	167,131	25.78%
Shareholders' Equity	3,354,439	3,201,191	4.79%
Net Income	509,578	433,033	17.68%

## 9.1. Gross Revenue and Net Operating Income

Gross Operating Income (GOI) in the first half of 2024 was R\$8.21 billion, approximately 4.57% higher than in the same period of 2023, which was R\$7.85 billion.

This variation was mainly due to the following events at Celesc D:

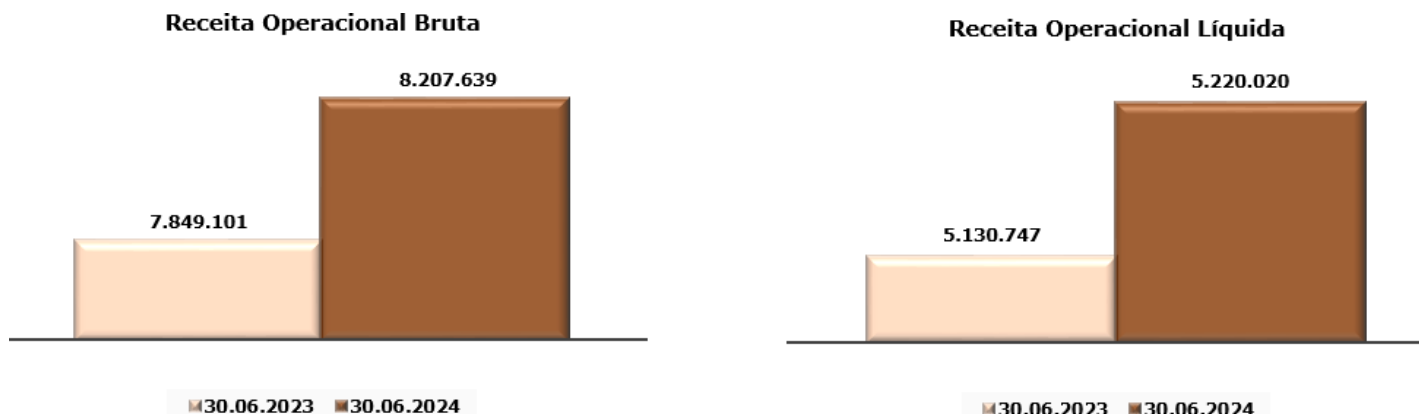
a) A 14.2% increase in electricity supply revenues, compared to revenues of R\$3.5 billion in the first half of 2024 and R\$3.1 billion in the same period of 2023. They also contributed to the growth in Gross Operating Revenue: The annual tariff adjustment, which took place on August 22, 2023, had an average effect perceived by consumers of 2.30% and an increase of 7.6% in total consumption (captive and free consumers) of energy in the distributor's concession area.

b) An increase of 14.6% in donations and subsidies, mainly considering the subsidy reimbursable by the CDE.

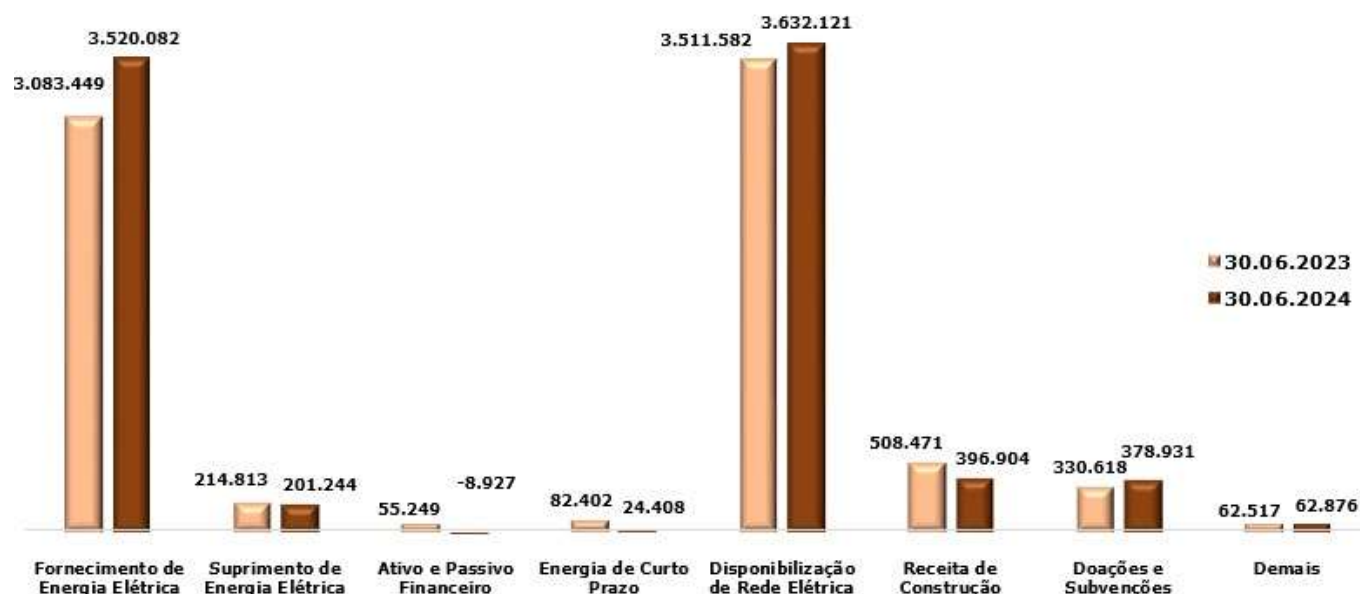
At Celesc G, GOI and NOI maintained close performances in the first half of 2023 and 2024. GOI increased by 1.23% and NOI by 1.08% The increase in GOI is mainly attributable to the 6.18% growth in electricity supply revenue when comparing the periods analyzed.

## 9.2 Deductions from Revenue

Despite the 4.57% increase in GOI in the periods under review, ROL only grew by 1.74%. The justification for the disproportionality was the increase of R\$148.2 million in the Energy Development Account (CDE), which Celesc D began paying into the CDE Water Scarcity and CDE GD accounts as of August 2023.



### Composição da Receita Bruta



### 9.3. Costs and Expenses

Operating costs and expenses fell by approximately 1.4% when comparing the first half of 2024 and 2023.

Energy costs had a net increase of 2.3%, due to the 22.6% increase in the charge for the use of the transmission system and a 5.7% reduction in the electricity purchased for resale at Celesc D. This reduction is a consequence of the significant closure, in December 2023, of the availability contracts with products from 2009-2015 New Energy auctions, whose average contractual cost was R\$351.30/MWh.

At Celesc G, there was a 13.5% increase in the cost of energy purchased for resale (conventional) in the first half of 2024, when compared to the same period in 2023. The increase in the amount of energy purchased was due to the greater seasonality of some sales contracts, which forced the company to buy energy in the short term in order to honor these contracts. Since the Difference Settlement Price (PLD) has remained at the floor for practically every hour of this semester, and the contracts in question were signed at a time of higher prices, this translates into higher revenue in return.

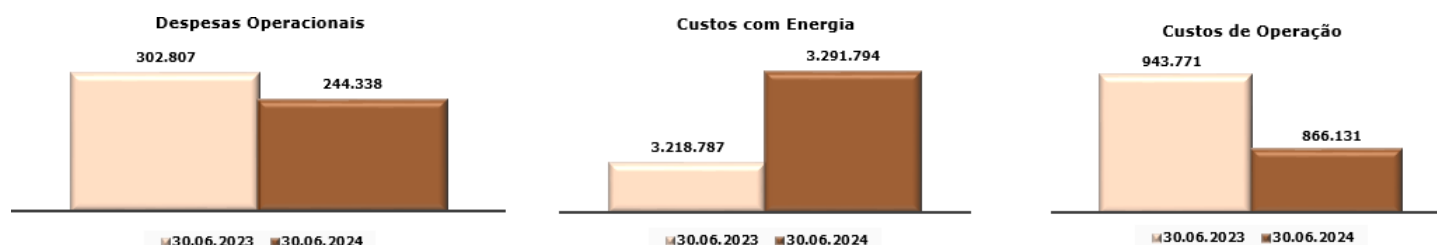
Consolidated operating costs fell by 8.2% when comparing the first half of 2024 with the same period in 2023. At Celesc D, the reduction was 8.3%, related to the cost of construction, which went from R\$508.5 million in 2023 to R\$396.9 million in 2024. At Celesc G, there was a 9.8% reduction in the contracting of third-party services for the maintenance, refurbishment, cleaning and upkeep of the plants.

Operating expenses reduced by 19.3% in the comparable periods.

There was, however, a 10.4% increase in Celesc D's sales expenses, if we compare the amounts of R\$126.2 million in 2024 with R\$114.3 million in 2023, mainly related to increases in expenses for third-party services and expenses with estimated loss of doubtful accounts - PECLD. In general and administrative expenses, there was a 2.4% reduction in D, the main factors being the decrease in personnel expenses, third-party services and leases and rentals.

At Celesc G, there was a reduction in sales expenses, related to the non-accounting of Provision for Doubtful Accounts (PECLD) in the first half of 2024. In 2023, R\$1.3 million was recorded in the same period, net of reversals.

Also at Celesc G, there was an increase in general and administrative expenses related to third-party services, mainly environmental control and surveillance, and there were no figures for these services recorded in 2023.



## 9.4. Financial Result

The Financial Result in 1H24 was negative by R\$105.2 million. In the same period of 2023, the negative result was R\$73.1 million.

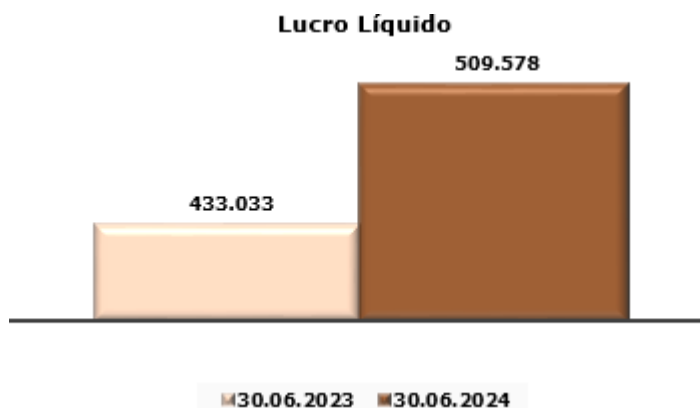
This result is due, at Celesc D, to the reduction in financial income on financial investments and the updating of sector financial assets by the Selic rate. There was an increase in financial expenses for debt charges related to debentures.

At Celesc G, despite being lower than in the first half of 2023, the financial result is still positive, impacted by the increase in revenue from financial investments and the reduction in debt charges on debentures.



## 9.5. Net Income

Celesc's Net Income totaled R\$509.6 million in 1H24, up by 17.7% from the R\$433.0 million reported in the same period in 2023.



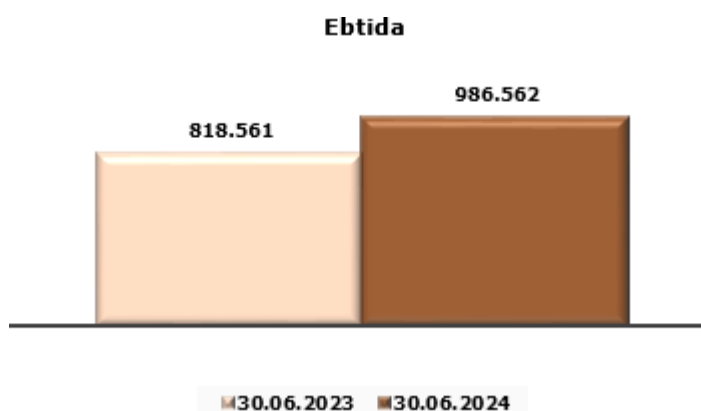
## 9.6. EBITDA

The company discloses EBITDA because it uses it to measure its performance. It must be based on the figures presented in the financial statements, and any non-recurring, non-operational or discontinued operations items cannot be excluded.

The variations in the Net Income for the year before interest, taxes, financial result and depreciation/amortization - EBITDA were as follows:

	<b>Consolidated</b>	
<b>Reconciliation of EBITDA (R\$/thousand)</b>	<b>06.30.2024</b>	<b>06.30.2023</b>
Net Income	509,578	433,033
Current and Deferred Income Tax and Social Contribution	203,003	159,257
Financial Result	105,176	73,092
Depreciation and Amortization	168,805	153,179
<b>EBITDA</b>	<b>986,562</b>	<b>818,561</b>

EBITDA totaled R\$986.6 million in 1H24, approximately 20.5% higher than the R\$818.6 million reported in 1H23.



## 9.7. Added Value

The wealth produced by the Company was distributed among "Personnel", "Taxes, Fees, and Contributions", "Return on Third-Party Capital" and "Return on Equity", and a portion remained as "Retained Earnings for the Year", in the following proportions:



## 9.8. Economic and Financial Indices

Some economic and financial indices are shown below.

	<b>Consolidated</b>	
<b>Indices</b>	<b>06.30.2024</b>	<b>06.30.2023</b>
General Liquidity	0.76	0.79
Current Liquidity	0.99	0.95
Return on Average Equity	16.21%	14.23%
General Indebtedness	73.03%	72.86%

## 10. DELINQUENCY MANAGEMENT

From 2024, Celesc D decided to adopt a new methodology for measuring defaults, with the main aim of improving the accuracy of the analyses and ensuring better adherence to the company's operational reality.

Previously, until December 2023, the company used as a reference the comparison between default and Gross Operating Revenue (GOI) accumulated over 12 months. However, this approach did not accurately capture the reality of default, which led the company to look for a more robust methodology aligned with its objectives. Thus, the new criterion for calculating default includes the following assumptions:

**Delinquency up to 90 days** This indicator compares delinquent invoices overdue by 90 days with the accumulated GOI for the last 3 months.

**Delinquency over 90 days:** This indicator compares delinquent invoices overdue by more than 90 days up to the 5-year limit, with the accumulated GOI from the 4th to the 60th month.

**Total Delinquency Indicator:** This indicator compares all delinquent invoices overdue for up to 5 years with the accumulated GOI for the last 60 months.

Delinquency up to 90 days											
Categories	2Q23		3Q23		4Q23		1Q24		2Q24		Variation 2Q24
	R\$ thousand	% GOI	R\$ thousand	% GOI	R\$ thousand	% GOI	R\$ thousand	% GOI	R\$ thousand	% GOI	
Home	176,968	5.56%	147,414	5.09%	163,481	4.93%	234,452	6.15%	276,873	7.92%	+1.77 p.p.
Industrial	29,643	0.93%	26,306	0.91%	30,089	0.91%	35,454	0.93%	37,983	1.09%	+0.16 p.p.
Commercial	49,934	1.57%	40,570	1.40%	48,897	1.47%	66,453	1.74%	99,691	2.85%	+1.11 p.p.
Rural	13,338	0.42%	11,479	0.40%	16,098	0.49%	19,183	0.50%	24,295	0.70%	+0.20 p.p.
Government	422	0.01%	1,736	0.06%	5,218	0.16%	2,577	0.07%	25,045	0.72%	+0.65 p.p.
Public Lighting	2	0.00%	4	0.00%	24	0.00%	18	0.00%	19,477	0.56%	+0.56 p.p.
Public Service	87	0.00%	153	0.01%	92	0.00%	44	0.00%	16,423	0.47%	+0.47 p.p.
Supplies	1,077	0.03%	1,186	0.04%	261	0.01%	29	0.00%	3,944	0.11%	+0.11 p.p.
Order Use Electricity Grid	2,653	0.08%	3,530	0.12%	2,425	0.07%	3,437	0.09%	25,896	0.74%	+0.65 p.p.
Sundry Credits	13,529	0.43%	12,496	0.43%	8,788	0.26%	10,934	0.29%	11,243	0.32%	+0.03 p.p.
Service Fee	1,207	0.04%	1,073	0.04%	974	0.03%	1,009	0.03%	941	0.03%	0.00 p.p.
Financial Share	2,242	0.07%	1,238	0.04%	1,090	0.03%	4,465	0.12%	3,223	0.09%	-0.03 p.p.
<b>Total</b>	<b>291,102</b>	<b>9.14%</b>	<b>247,185</b>	<b>8.54%</b>	<b>277,437</b>	<b>8.36%</b>	<b>378,055</b>	<b>9.92%</b>	<b>545,034</b>	<b>15.60%</b>	<b>+5.68 p.p.</b>
<b>GOI 1st to 3rd Month</b>											
<b>R\$ thousand</b>	<b>3,181,293</b>		<b>2,896,612</b>		<b>3,316,457</b>		<b>3,811,825</b>		<b>3,493,968</b>		
Delinquency Over 90 days											
Categories	2Q23		3Q23		4Q23		1Q24		2Q24		Variation 2Q24
	R\$ thousand	% GOI	R\$ thousand	% GOI	R\$ thousand	% GOI	R\$ thousand	% GOI	R\$ thousand	% GOI	
Home	227,208	0.40%	237,078	0.41%	240,776	0.42%	244,518	0.42%	267,445	0.45%	+0.03 p.p.
Industrial	76,056	0.13%	77,847	0.14%	78,757	0.14%	80,992	0.14%	83,613	0.14%	0.00 p.p.
Commercial	116,326	0.20%	122,080	0.21%	123,793	0.21%	126,623	0.22%	134,462	0.23%	+0.01 p.p.
Rural	11,370	0.02%	12,529	0.02%	12,861	0.02%	12,935	0.02%	14,588	0.02%	0.00 p.p.
Government	259	0.00%	268	0.00%	1,386	0.00%	5,406	0.01%	447	0.00%	-0.01 p.p.
Public Lighting	896	0.00%	607	0.00%	284	0.00%	106	0.00%	5	0.00%	0.00 p.p.
Public Service	22	0.00%	20	0.00%	19	0.00%	21	0.00%	29	0.00%	0.00 p.p.
Supplies	35	0.00%	35	0.00%	35	0.00%	35	0.00%	0	0.00%	0.00 p.p.
Order Use Electricity Grid	1,481	0.00%	1,436	0.00%	1,577	0.00%	1,600	0.00%	1,942	0.00%	0.00 p.p.
Sundry Credits	26,072	0.05%	25,298	0.04%	25,783	0.04%	24,503	0.04%	26,109	0.04%	0.00 p.p.
Service Fee	4,105	0.01%	4,138	0.01%	4,171	0.01%	4,255	0.01%	4,389	0.01%	0.00 p.p.
Financial Share	1,041	0.00%	2,239	0.00%	2,633	0.00%	2,825	0.00%	3,523	0.01%	+0.01 p.p.
<b>Total</b>	<b>464,871</b>	<b>0.81%</b>	<b>483,575</b>	<b>0.83%</b>	<b>492,075</b>	<b>0.84%</b>	<b>503,819</b>	<b>0.86%</b>	<b>536,552</b>	<b>0.90%</b>	<b>+0.04 p.p.</b>
<b>GOI 4th to 60th Month</b>											
<b>R\$ thousand</b>	<b>56,976,473</b>		<b>57,608,598</b>		<b>57,684,549</b>		<b>57,827,057</b>		<b>58,970,799</b>		

Total Delinquency											
Categories	2Q23		3Q23		4Q23		1Q24		2Q24		Variation 2024
	R\$		R\$		R\$		R\$		R\$		
	%	thousan	%	thousan	%	thousand	%	thousand	%	thousand	
	GOI	d	GOI	d	GOI		GOI		thousand	GOI	
Home	404,176	0.67%	384,492	0.64%	404,257	0.66%	478,970	0.78%	544,318	0.87%	+0.09 p.p.
Industrial	105,698	0.18%	104,153	0.17%	108,846	0.18%	116,447	0.19%	121,596	0.19%	0.00 p.p.
Commercial	166,259	0.28%	162,650	0.27%	172,690	0.28%	193,076	0.31%	234,153	0.37%	+0.06 p.p.
Rural	24,708	0.04%	24,009	0.04%	28,959	0.05%	32,118	0.05%	38,883	0.06%	+0.01 p.p.
Government	681	0.00%	2,004	0.00%	6,604	0.01%	7,983	0.01%	25,493	0.04%	+0.03 p.p.
Public Lighting	898	0.00%	611	0.00%	307	0.00%	123	0.00%	19,482	0.03%	+0.03 p.p.
Public Service	110	0.00%	173	0.00%	111	0.00%	65	0.00%	16,452	0.03%	+0.03 p.p.
Supplies	1,113	0.00%	1,222	0.00%	297	0.00%	65	0.00%	3,944	0.01%	+0.01 p.p.
Order Use Electricity Grid	4,133	0.01%	4,966	0.01%	4,003	0.01%	5,037	0.01%	27,837	0.04%	+0.03 p.p.
Sundry Credits	39,601	0.07%	37,795	0.06%	34,571	0.06%	35,436	0.06%	37,353	0.06%	0.00 p.p.
Service Fee	5,312	0.01%	5,211	0.01%	5,145	0.01%	5,264	0.01%	5,330	0.01%	0.00 p.p.
Financial Share	3,283	0.01%	3,477	0.01%	3,722	0.01%	7,291	0.01%	6,746	0.01%	0.00 p.p.
Total	755,972	1.27%	730,763	1.21%	769,512	1.27%	881,875	1.43%	1,081,587	1.72%	+0.29 p.p.
GOI 1st to 60th Month											
R\$ thousand	60,157,766		60,505,210		61,001,006		61,638,882		62,464,767		

Between April 28 and May 6, Celesc D carried out the transition of its commercial system. This new system will provide a range of benefits, offering a more agile experience for your customers.

Due to the implementation and integration of new technologies, the system has been facing technical difficulties, impacting on some operational processes. However, there is a well-structured management and technical support plan with appropriate strategies, a dynamic approach and a focus on effective solutions, with which the company has been overcoming these challenges without compromising its continuity. The key is to identify problems quickly, implement corrective measures and ensure that the company continues to operate efficiently and sustainably.

The increase in the Accounts Receivable balance, the growth in delinquency in the 0 to 90 day range and the significant balance in the Collection to be Classified account are indicators of these inconsistencies and require the adoption of rapid corrective measures, mitigating risks and guaranteeing the company's financial health.

Therefore, in order not to harm its customers and in a proactive manner, the Administration has chosen not to carry out collection actions, such as denials, protests and suspension of energy supply, until the system is stable.

Among the reasons that impacted the momentary increase in defaults, we can mention:

- Customers having difficulty paying due to errors in the invoice barcode;
- Massive deferral of the due date of invoices, keeping the original date of issue;
- Some invoices were not sent to automatic debit;
- Partial processing of the collection of paid collective invoices (public authorities, public services);
- Partial processing of COSIP invoice collection;
- Non-issuance of collective invoices for large consumers.

Celesc is working to resolve these issues and hopes that the situation will be regularized by the end of the year.

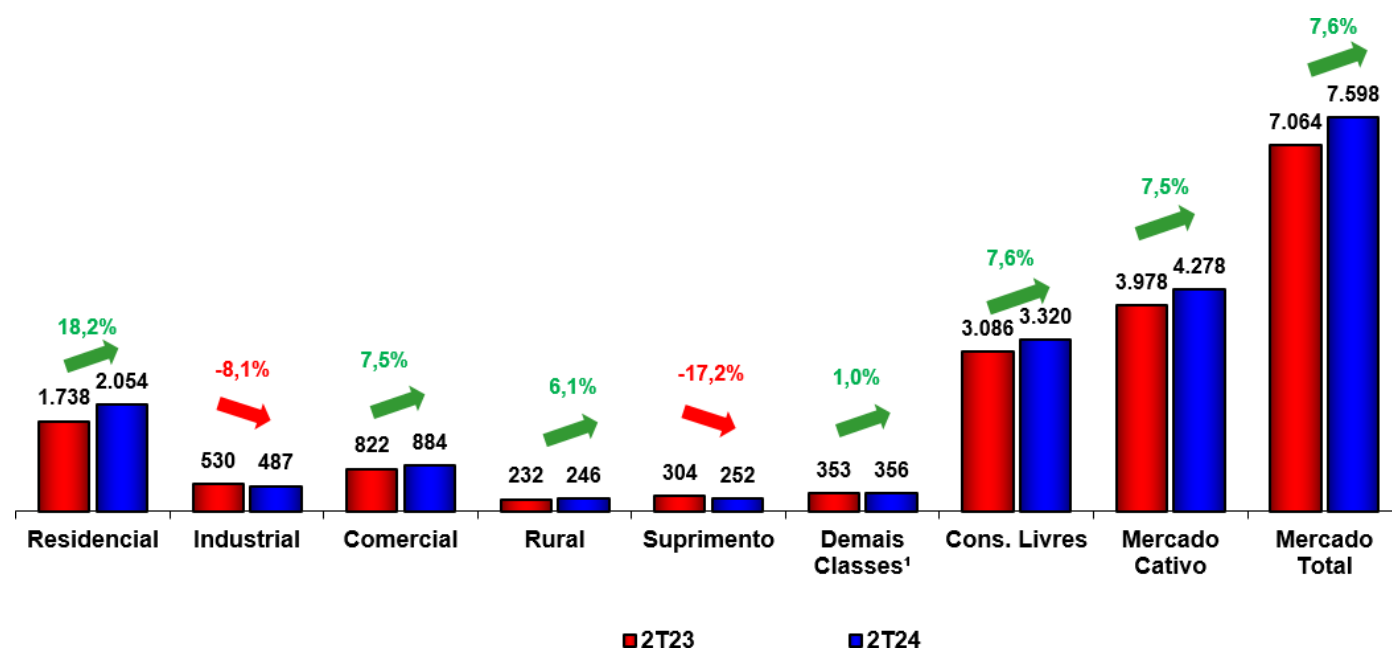
## 11. ENERGY BALANCE

Celesc D's captive market increased by 7.5% YOY in 1H24, reaching 4,278 GWh. In the total market, including free consumers, the increase in electricity consumption was 7.6%, reaching 7,598 GWh.

Free consumption in Celesc D's concession area increased by 7.6%, from 3,086 GWh to 3,320 GWh, comparing the first six months of 2023 and 2024.

The chart below shows the consumption values of each category in the captive market, as well as in the total market in GWh:





Other Categories¹ = Government + Public Lighting + Public Service. Excluding Own Consumption.

## 12. ELECTRICITY CAPTIVE MARKET

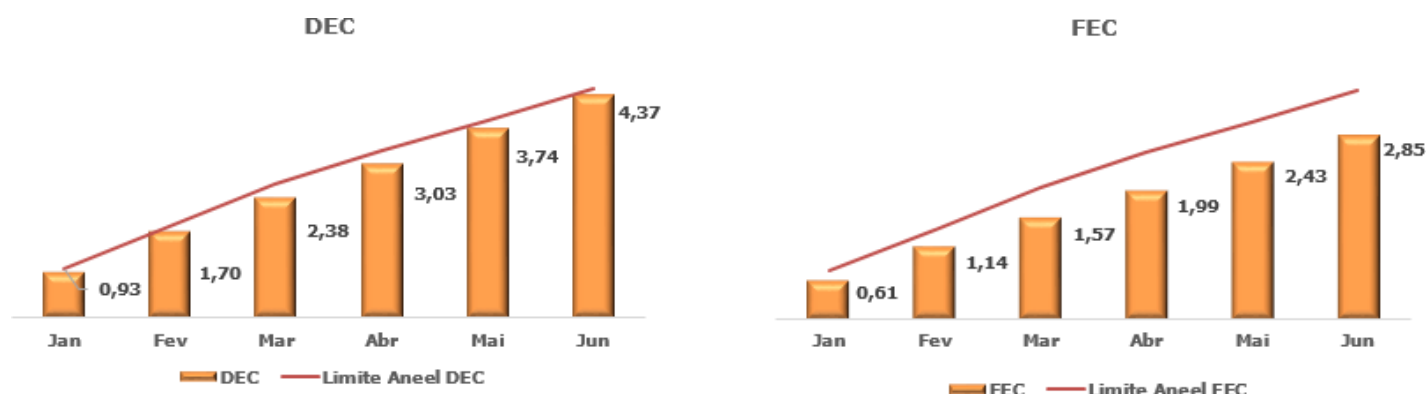
### MERCADO CATIVO DE ENERGIA ELÉTRICA

Descrição	2024		2023		Variação Vertical				Variação Horizontal	
					2º Trim	Acum	2º Trim	Acum	2º Trim	Acum
	2º Trim	Acumulado	2º Trim	Acumulado	2024	2024	2023	2023	24-23	24-23
Receita de Vendas por Classe de Consumo em R\$ mil										
Residencial	1.439.834	3.070.789	1.174.660	2.626.134	49,8%	50,1%	45,6%	47,0%	22,6%	16,9%
Industrial	350.822	720.748	376.683	744.561	12,1%	11,8%	14,6%	13,3%	-6,9%	-3,2%
Comercial	656.560	1.390.100	593.435	1.297.884	22,7%	22,7%	23,1%	23,2%	10,6%	7,1%
Rural	176.033	373.534	153.961	349.834	6,1%	6,1%	6,0%	6,3%	14,3%	6,8%
Poder Público	98.629	198.426	85.424	172.609	3,4%	3,2%	3,3%	3,1%	15,5%	15,0%
Iluminação Pública	57.760	116.080	58.454	116.158	2,0%	1,9%	2,3%	2,1%	-1,2%	-0,1%
Serviço Público	49.825	101.944	49.698	101.956	1,7%	1,7%	1,9%	1,8%	0,3%	0,0%
Suprimento	63.796	160.464	81.743	176.335	2,2%	2,6%	3,2%	3,2%	-22,0%	-9,0%
TOTAL	2.893.259	6.132.085	2.574.058	5.585.471	100%	100%	100%	100%	12,4%	9,8%
Consumo por Classe em MWh										
Residencial	2.053.781	4.328.436	1.738.041	3.817.360	48,0%	48,4%	43,7%	44,9%	18,2%	13,4%
Industrial	487.024	983.857	530.055	1.047.150	11,4%	11,0%	13,3%	12,3%	-8,1%	-6,0%
Comercial	883.517	1.858.240	821.608	1.792.089	20,7%	20,8%	20,7%	21,1%	7,5%	3,7%
Rural	245.931	525.895	231.710	521.224	5,7%	5,9%	5,8%	6,1%	6,1%	0,9%
Poder Público	139.324	278.516	124.273	251.421	3,3%	3,1%	3,1%	3,0%	12,1%	10,8%
Iluminação Pública	141.914	289.123	148.706	293.886	3,3%	3,2%	3,7%	3,5%	-4,6%	-1,6%
Serviço Público	75.218	154.053	79.825	163.466	1,8%	1,7%	2,0%	1,9%	-5,8%	-5,8%
Suprimento	251.670	521.821	303.960	616.190	5,9%	5,8%	7,6%	7,2%	-17,2%	-15,3%
TOTAL	4.278.379	8.939.941	3.978.178	8.502.786	100%	100%	100%	100%	7,5%	5,1%

## 13. NETWORK RESILIENCE INDICATORS

Celesc D's Equivalent Interruption Duration per Consumer Unit (DEC) indicator accumulated in the first half of 2024 was 4.37 hours, which is equivalent to 53.7% of the limit set by ANEEL for the regulatory cycle. In

the same period, the Equivalent Interruption Frequency per Consumer Unit (FEC) indicator stood at 2.85 interruptions, which represented 60.9% of the established regulatory limit.



## 14. ARBITRATION CLAUSE

The Company communicates that it is bound to arbitration in the Market Arbitration Chamber (CAM), according to the Arbitration Clause contained in article 77 of its Bylaws: "The Company, its shareholders, Management, and the Fiscal Council members undertake to resolve, through arbitration, before the Market Arbitration Chamber (CAM), any dispute or controversy that may arise between them, related to or arising in particular from the application, validity, effectiveness, interpretation, violation and its effects, of the provisions contained in Brazilian Corporate Law, the Company's Bylaws, the rules issued by the National Monetary Council, the Central Bank of Brazil, and the Brazilian Securities and Exchange Commission, as well as other rules applicable to the operation of the capital markets in general, in addition to those provided for in Level 2 Regulation, Level 2 Participation Contract, the Sanctions Regulation, and the Arbitration Regulation of the Market Arbitration Chamber."

## 15. INDEPENDENT AUDITORS

According to CVM Resolution 162, of July 13, 2022, Celesc states that the Independent Auditor did not provide services other than those strictly related to external audit.

Florianópolis, August 14, 2024.

Management



## INTERIM FINANCIAL STATEMENTS INDIVIDUAL AND CONSOLIDATED

### BALANCE SHEET – ASSETS

On June 30, 2024 and December 31, 2023  
(Values expressed in thousands of reais)

Asset	NE	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
<b>Current</b>		<b>319,240</b>	<b>343,407</b>	<b>3,491,325</b>	<b>3,409,987</b>
Cash and Cash Equivalents	8	71,610	56,671	605,891	906,196
Accounts Receivable from Customers	9	-	-	2,161,668	1,952,160
Stocks	10	-	-	22,895	23,270
IRPJ and CSLL to be recovered	11	52,011	61,925	203,241	94,572
Other taxes to be recovered	11	-	-	188,916	173,012
Dividends and Interest without Equity – JCP	12.1	195,332	224,298	6,676	9,667
Financial Asset - Grant Bonus	13.2	-	-	42,971	41,569
Financial Asset - Usina Pery Compensation	14.3	-	-	18,829	18,215
Others	12.2	287	513	240,238	191,326
<b>Non-Current</b>		<b>3,268,318</b>	<b>2,857,432</b>	<b>8,944,780</b>	<b>8,892,274</b>
<b>Achievable in the Long Term</b>		<b>96,886</b>	<b>98,561</b>	<b>3,446,989</b>	<b>3,600,036</b>
Securities		208	208	208	208
Accounts Receivable from Customers	9	-	-	10,881	25,307
Deferred Taxes	17	-	-	804,617	854,645
Taxes to be Recovered	11	-	-	419,208	473,524
Judicial Deposits	27	96,678	98,353	429,780	421,346
Compensable Financial Asset – Concession	14	-	-	902,687	778,341
Sector Financial Asset	13.1	-	-	-	94,538
Financial Asset - Grant Bonus	13.2	-	-	323,915	317,792
Financial Asset - Usina Pery Compensation	14.3	-	-	147,187	144,366
Contract Asset	15	-	-	394,658	486,893
Others	12.2	-	-	13,848	3,076
<b>Investments</b>	18	<b>3,167,934</b>	<b>2,755,000</b>	<b>406,427</b>	<b>388,828</b>
<b>Fixed assets</b>	19	<b>314</b>	<b>436</b>	<b>210,225</b>	<b>193,249</b>
<b>Intangible</b>	20	<b>3,184</b>	<b>3,435</b>	<b>4,881,139</b>	<b>4,710,161</b>
<b>Total Assets</b>		<b>3,587,558</b>	<b>3,200,839</b>	<b>12,436,105</b>	<b>12,302,261</b>

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements

## BALANCE SHEET – LIABILITIES

**On June 30, 2024 and December 31, 2023**  
**(Values expressed in thousands of reais)**

		Parent Company		Consolidated	
Liabilities	NE	06/30/2024	12/31/2023	06/30/2024	12/31/2023
<b>rent</b>		<b>204,637</b>	<b>235,342</b>	<b>3,529,596</b>	<b>3,730,676</b>
Suppliers	21	459	1,438	894,672	1,089,092
Loans and Financing	22	-	-	491,157	356,136
Debentures	23	-	-	167,354	166,193
Labor and Social Security Obligations	24	2,319	1,820	207,073	224,899
IRPJ and CSLL to be Collected	25	102	1,692	183,547	26,676
Dividends and JCP Declared	30	190,329	211,329	190,329	211,329
Regulatory Fees	26	-	-	66,483	73,509
Lease Liabilities	19	242	233	6,790	10,836
Employee Benefits	28	-	-	211,434	272,597
Sector Financial Liabilities	13	-	-	667,818	903,863
PIS/COFINS to be Refunded to Consumers	29	-	-	-	7,596
Others	12	2,560	1,370	136,237	107,879
<b>Non-Current</b>		<b>28,482</b>	<b>32,930</b>	<b>5,552,070</b>	<b>5,639,018</b>
Loans and Financing	22	-	-	1,518,445	1,618,529
Debentures	23	-	-	963,435	1,030,413
Labor and Social Security Obligations	24	-	-	15,778	27,899
Deferred Taxes	17	-	-	103,086	98,092
Regulatory Fees	26	-	-	89,614	84,045
Taxes to be Collected	25	-	-	21,120	-
Lease Liabilities	19	85	208	4,768	6,195
Provision for Contingencies	27	28,397	32,722	495,392	517,468
Employee Benefits	28	-	-	1,926,497	1,923,225
PIS/COFINS to be Refunded to Consumers	29	-	-	321,660	333,152
Sector Financial Liabilities	13.1	-	-	92,275	-
<b>Equity</b>	<b>30</b>	<b>3.354.439</b>	<b>2.932.567</b>	<b>3.354.439</b>	<b>2.932.567</b>
Social Capital	30.1	2,480,000	2,480,000	2,480,000	2,480,000
Capital Reserves	30.2	316	316	316	316
Profit Reserves	30.2	1,865,645	1,865,645	1,865,645	1,865,645
Asset Valuation Adjustment	30.4	(1,414,925)	(1,414,647)	(1,414,925)	(1,414,647)
Retained Earnings		423,403	-	423,403	-
Additional Dividends Available to the ASM	30,3	-	1,253	-	1,253
<b>Total Liabilities</b>		<b>3,587,558</b>	<b>3,200,839</b>	<b>12,436,105</b>	<b>12,302,261</b>

**The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements**

## INCOME STATEMENTS

**Periods ended June 30, 2024 and June 30, 2023**  
**(Values expressed in thousands of reais)**

Description	NE	Current		Accumulated		Controller (Reclassified)	
		Quarter		for the Period		Quarter	
		04/01/2024		01/01/2024		04/01/2023	
		to		to		to	
		06/30/2024	06/30/2024	06/30/2023	06/30/2023		
<b>Net Operating Revenue – NOR</b>	<b>31</b>	-	-	-	-	-	-
<b>Costs of Sales/Services Provided</b>	<b>31</b>	-	-	-	-	-	-
<b>Gross Profit</b>		-	-	-	-	-	-
<b>Operating Expenses</b>		<b>276,055</b>	<b>508,696</b>	<b>212,129</b>	<b>433,125</b>		
Sales Expenses	31	-	-	-	-	-	-
Estimated Loss of Bad Debts	31	-	-	-	-	-	-
General and Administrative Expenses	31	(9,610)	(16,497)	(9,036)	(15,016)		
Other Revenues	31	4,240	3,458	3,259	8,236		
Other Expenses	31	325	(610)	(3,139)	(6,230)		
Participation in the Profit of Equity Equivalence Invested Companies, net of taxes	18	281,100	522,345	221,045	446,135		
<b>Result Before Financial Result</b>		<b>276,055</b>	<b>508,696</b>	<b>212,129</b>	<b>433,125</b>		
<b>Financial Result</b>	<b>31</b>	<b>1,614</b>	<b>(4)</b>	<b>2,841</b>	<b>(92)</b>		
<b>Result Before IRPJ and CSLL</b>		<b>277,669</b>	<b>508,692</b>	<b>214,970</b>	<b>433,033</b>		
<b>IRPJ and CSLL</b>	<b>17</b>	<b>(102)</b>	<b>886</b>	-	-		
Current		(102)	(32)	-	-		
Deferred		-	918	-	-		
<b>Net Profit for the Period</b>		<b>277,567</b>	<b>509,578</b>	<b>214,970</b>	<b>433,033</b>		
<b>Earnings per Share Attributable to the Company's Shareholders</b>							
<b>During the Period (expressed in R\$ per share)</b>							
<b>Basic Result per Share</b>							
Nominative Ordinary Shares			12.4664		10.5938		
Nominative Preferred Shares			13.7131		11.6532		
<b>Diluted Result per Share</b>							
	30						
Nominative Ordinary Shares			12.4664		10.5938		
Nominative Preferred Shares			13.7131		11.6532		

**The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements**

## INCOME STATEMENTS

**Periods ended June 30, 2024 and June 30, 2023**  
**(Values expressed in thousands of reais)**

Description	NE			Consolidated (Reclassified)	
		Current	Accumulated	Current	Accumulated
		Quarter	for the Period	Quarter	for the Period
		04/01/2024	01/01/2024	04/01/2023	01/01/2023
		to	to	to	to
		06/30/2024	06/30/2024	06/30/2023	06/30/2023
<b>Net Operating Revenue – NOR</b>	<b>31</b>	<b>2,619,505</b>	<b>5,220,020</b>	<b>2,556,269</b>	<b>5,130,747</b>
<b>Costs of Sales/Services Provided</b>	<b>31</b>	<b>(2,082,463)</b>	<b>(4,157,925)</b>	<b>(2,084,278)</b>	<b>(4,162,558)</b>
<b>Gross Profit</b>		<b>537,042</b>	<b>1,062,095</b>	<b>471,991</b>	<b>968,189</b>
<b>Operating Expenses</b>		<b>(92,970)</b>	<b>(244,338)</b>	<b>(159,070)</b>	<b>(302,807)</b>
Sales Expenses	31	(30,621)	(60,149)	(29,868)	(59,301)
Estimated Loss of Bad Debts	31	(37,879)	(66,311)	(25,968)	(56,524)
General and Administrative Expenses	31	(148,170)	(298,034)	(151,697)	(301,935)
Other Revenues	31	99,898	208,602	106,875	200,412
Other Expenses	31	9,305	(58,016)	(70,366)	(114,002)
Participation in the Profit of Equity Equivalence Invested Companies, net of taxes	18	14,497	29,570	11,954	28,543
<b>Result Before Financial Result</b>		<b>444,072</b>	<b>817,757</b>	<b>312,921</b>	<b>665,382</b>
<b>Financial Result</b>	<b>31</b>	<b>(55,636)</b>	<b>(105,176)</b>	<b>(20,196)</b>	<b>(73,092)</b>
<b>Result Before IRPJ and CSLL</b>		<b>388,436</b>	<b>712,581</b>	<b>292,725</b>	<b>592,290</b>
<b>IRPJ and CSLL</b>	<b>17</b>	<b>(110,869)</b>	<b>(203,003)</b>	<b>(77,755)</b>	<b>(159,257)</b>
Current		(102,725)	(175,006)	(53,278)	(110,589)
Deferred		(8,144)	(27,997)	(24,477)	(48,668)
<b>Net Profit for the Period</b>		<b>277,567</b>	<b>509,578</b>	<b>214,970</b>	<b>433,033</b>
<b>Earnings per Share Attributable to the Company's Shareholders</b>					
<b>During the Period (expressed in R\$ per share)</b>					
<b>Basic Result per Share</b>					
Nominative Ordinary Shares			12.4664		10.5938
Nominative Preferred Shares			13.7131		11.6532

Nominative Preferred Shares	13.7131	11.6532
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## COMPREHENSIVE INCOME STATEMENTS

Periods ended June 30, 2024 and June 30, 2023

(Values expressed in thousands of reais)

				Parent Company	
Description	NE	Current	Accumulated	Current	Accumulated
		Quarter	for the Period	Quarter	for the Period
		04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
<b>Net Profit for the Period</b>	30	<b>277,567</b>	<b>509,978</b>	<b>214,970</b>	<b>433,033</b>
<b>Other Comprehensive Outcomes (ORA)</b>					
Items that will not be reclassified for the result		-	-	-	-
<b>Comprehensive Result for the Period</b>		<b>277,567</b>	<b>509,578</b>	<b>214,970</b>	<b>433,033</b>

				Consolidated	
Description	NE	Current	Accumulated	Current	Accumulated
		Quarter	for the Period	Quarter	for the Period
		04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
<b>Net Profit for the Period</b>	30	<b>277,567</b>	<b>509,978</b>	<b>214,970</b>	<b>433,033</b>
<b>Other Comprehensive Outcomes (ORA)</b>					
Items that will not be reclassified for the result		-	-	-	-
<b>Comprehensive Result for the Period</b>		<b>277,567</b>	<b>509,578</b>	<b>214,970</b>	<b>433,033</b>

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements

## STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY

Periods ended June 30, 2024 and June 30, 2023

(Values expressed in thousands of reais)

Description		Social Capital	Capital Reserve	Legal Reserve	Profit Retention Reserve	Additional Dividends Available ASM	Equity Valuation Adjustment			Accumulated Profit	Total
							Assigned Cost	Employee Benefits	Fair Value Adjustment		
<b>Balances on December 31, 2023</b>		<b>2,480,000</b>	<b>316</b>	<b>279,347</b>	<b>1,586,298</b>	<b>1,253</b>	<b>12,894</b>	<b>(1,290,280)</b>	<b>(137,261)</b>	<b>-</b>	<b>2,932,567</b>
<b>Capital Transactions with Shareholders</b>											
Interest on Equity	30.3	-	-	-	-	-	-	-	-	(86,453)	<b>(86,453)</b>
Dividends	30,3	-	-	-	-	(1,253)	-	-	-	-	<b>(1,253)</b>
<b>Total Comprehensive Result</b>											
Net Profit for the Period	32	-	-	-	-	-	-	-	-	509,578	<b>509,578</b>
Realization of the Assigned Cost	30.4	-	-	-	-	-	(278)	-	-	278	<b>-</b>
<b>Balances on June 30, 2024</b>		<b>2,480,000</b>	<b>316</b>	<b>279,347</b>	<b>1,586,298</b>	<b>-</b>	<b>12,616</b>	<b>(1,290,280)</b>	<b>(137,261)</b>	<b>423,403</b>	<b>3,354,439</b>

Description		Social Capital	Capital Reserve	Legal Reserve	Profit Retention Reserve	Additional Dividends Available ASM	Equity Valuation Adjustment			Accumulated Profit	Total
							Assigned Cost	Employee Benefits	Fair Value Adjustment		
<b>Balances on December 31, 2022</b>		<b>2,480,000</b>	<b>316</b>	<b>251,495</b>	<b>1,287,330</b>	<b>22,874</b>	<b>13,470</b>	<b>(1,035,048)</b>	<b>(137,261)</b>	<b>-</b>	<b>2,883,176</b>
<b>Capital Transactions with Shareholders</b>											
Interest on Equity	30.3	-	-	-	-	-	-	-	-	(92,144)	<b>(92,144)</b>
Dividends	30.3	-	-	-	-	(22,874)	-	-	-	-	<b>(22,874)</b>
<b>Total Comprehensive Result</b>											
Net Profit for the Period	32	-	-	-	-	-	-	-	-	433,033	<b>433,033</b>
Realization of the Assigned Cost	30.4	-	-	-	-	-	(293)	-	-	293	<b>-</b>
<b>Balances on June 30, 2023</b>		<b>2,480,000</b>	<b>316</b>	<b>251,495</b>	<b>1,287,330</b>	<b>-</b>	<b>13,177</b>	<b>(1,035,048)</b>	<b>(137,261)</b>	<b>341,182</b>	<b>3,201,191</b>

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements

## CASH FLOW STATEMENTS – INDIRECT METHOD

**Periods ended June 30, 2024 and June 30, 2023**  
**(Values expressed in thousands of reais)**

		Parent Company		Consolidated (Reclassified)	
Cash Flows from Operating Activities	NE	06/30/2024	06/30/2023	06/30/2024	06/30/2023
<b>Period Net Profit</b>		<b>509,578</b>	<b>433,033</b>	<b>509,578</b>	<b>433,033</b>
<b>Adjustments to reconcile profit with cash Generated by (Applied in) operational activities</b>		<b>(529,834)</b>	<b>(446,121)</b>	<b>647,206</b>	<b>990,287</b>
Depreciation and Amortization	19	1,107	1,118	168,805	153,179
Loss on sale of Fixed/Intangible Assets	19	-	-	46,877	28,626
Participation in the Profit of Equity Equivalence Invested Companies, net of taxes	18	(522,345)	(446,135)	(29,570)	(28,543)
Financial Asset Update – VNR	14	-	-	(15,271)	(12,868)
Write-off of Compensation Financial Asset – Concession	14	-	-	398	366,869
Interest and Monetary Variations		(4,307)	(3,520)	213,530	233,601
Constitution (Reversal) Provision for Contingencies		(3,403)	2,416	(33,954)	7,112
Actuarial Expenses	28	-	-	69,499	68,885
PIS/COFINS Credit Depreciation Right to Use Assets	19	-	-	88	556
Write-offs of Right of Use of Net Lease Assets and Liabilities		-	-	(43)	-
Estimated Losses on Doubtful Credits		-	-	66,311	56,524
Update /Interest Return/Bonus Grant/Ind. Pery Plant	31.1	-	-	(42,467)	(42,911)
Income Tax and Social Contribution Expenses		(886)	-	203,003	159,257
<b>(Increase)/Decrease in Assets</b>		<b>15,215</b>	<b>(847)</b>	<b>(265,945)</b>	<b>652,703</b>
Accounts Receivable		-	-	(256,876)	(27,806)
Taxes to be Recovered		9,914	(2,474)	(70,257)	232,189
Judicial Deposits		5,075	1,145	5,496	(16,015)
Stocks		-	-	375	(10,555)
Financial Assets (Sector, Grant Bonus)		-	-	119,518	491,090
Other Changes in Assets		226	482	(64,201)	(16,200)
<b>(Reduction) in Liabilities</b>		<b>(16,042)</b>	<b>(26,710)</b>	<b>(326,507)</b>	<b>(828,161)</b>
Suppliers		(979)	(340)	(194,420)	(96,324)
Labor and Social Security Obligations		499	177	(29,947)	(23,984)
Taxes to be Collected		(16,752)	(26,498)	180,614	(67,362)
Sector Financial Liabilities		-	-	(137,243)	(491,978)
Regulatory Fees		-	-	(6,030)	(3,372)
PIS/COFINS to be Refunded to Consumers		-	-	(34,441)	(11,697)
Employee Benefits		-	-	(133,398)	(133,747)
Water Scarcity Bonus Liabilities		-	-	10	(24)
Other Variations in Liabilities		1,190	(49)	28,348	327
Interest Paid	23.6	(15)	(3)	(180,178)	(171,342)
IR and CSLL Paid		(68)	(2,896)	(131,255)	(34,738)
<b>Net Cash Flow (Applied in) Arising from Operating Activities</b>		<b>(21,166)</b>	<b>(43,544)</b>	<b>252,899</b>	<b>1,041,782</b>
<b>Cash Flows from Investment Activities</b>					
Fixed Asset Additions	19	-	-	(23,235)	(22,224)
Intangible Asset Additions	20	-	-	-	-
Active Contract Additions	15	-	-	(396,904)	(874,318)
Capital Payment	18.2	-	-	-	(152)
Dividends and JCP Received		137,643	137,426	14,228	21,082
<b>Net Cash Flow Arising from (Applied in) Investment Activities</b>		<b>137,643</b>	<b>137,426</b>	<b>(405,911)</b>	<b>(875,612)</b>
<b>Cash Flows from Financing Activities</b>					
Entry of Loans and Financing	22	-	-	72,809	137,655
Payment of Loans and Financing	22	-	-	(33,307)	(1,879)
Payment of Debentures	23	-	-	(79,852)	(110,077)
Payment of JCP and Dividends		(101,424)	(93,528)	(101,424)	(93,528)
Lease Liability Payment	19	(114)	(141)	(5,519)	(5,264)
<b>Net Cash Applied in Financing Activities</b>		<b>(101,538)</b>	<b>(93,669)</b>	<b>(147,293)</b>	<b>(73,093)</b>
<b>Increase (Decrease) Net Cash and Cash Equivalent</b>		<b>14,939</b>	<b>213</b>	<b>(300,305)</b>	<b>93,077</b>
<b>Opening Balance of Cash and Equivalents</b>	8	<b>56,671</b>	<b>48,205</b>	<b>906,196</b>	<b>940,684</b>
<b>Final Balance of Cash and Equivalents</b>	8	<b>71,610</b>	<b>48,418</b>	<b>605,891</b>	<b>1,033,761</b>
<b>Variation in Cash and Cash Equivalents</b>		<b>14,939</b>	<b>213</b>	<b>(300,305)</b>	<b>93,077</b>

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements

## STATEMENTS OF VALUE ADDED

Periods ended June 30, 2024 and June 30, 2023  
(Values expressed in thousands of reais)

Description	NE	Parent Company		Consolidated (Reclassified)	
		06/30/2024	06/30/2023	06/30/2024	06/30/2023
<b>Revenues</b>	<b>31</b>	<b>11,175</b>	<b>11,456</b>	<b>8,391,240</b>	<b>7,993,110</b>
Gross Sales of Products and Services		-	-	7,810,735	7,340,630
Revenues related to the Construction of Own Assets		-	-	420,139	530,695
Other Revenues		11,175	11,456	226,677	178,309
Estimated Losses on Doubtful Credits – PECLD		-	-	(66,311)	(56,524)
<b>Inputs Purchased from Third Parties</b>	<b>31</b>	<b>(9,646)</b>	<b>(10,221)</b>	<b>(4,325,749)</b>	<b>(4,394,133)</b>
Cost of Products, Goods and Services Sold		-	-	(3,611,941)	(3,550,713)
Materials, Energy, Third Party Services		(9,646)	(10,221)	(293,669)	(312,725)
Costs related to the Construction of Own Assets		-	-	(420,139)	(530,695)
<b>Gross Value Added</b>		<b>1,529</b>	<b>1,235</b>	<b>4,065,491</b>	<b>3,598,977</b>
Depreciation, Amortization		(1,107)	(1,118)	(168,894)	(153,735)
<b>Net Value Added Produced</b>		<b>422</b>	<b>117</b>	<b>3,896,597</b>	<b>3,445,242</b>
<b>Added Value Received in Transfer</b>		<b>532,053</b>	<b>456,178</b>	<b>221,821</b>	<b>481,450</b>
Equity Income Result	18	522,345	446,135	29,570	28,543
Financial Revenue	31	8,393	7,381	190,725	450,005
Other Revenues		1,315	2,662	1,526	2,902
<b>Total Added Value to Distribute</b>		<b>532,475</b>	<b>456,295</b>	<b>4,118,418</b>	<b>3,926,692</b>
<b>Distribution of Added Value</b>					
<b>Staff</b>	<b>24</b>	<b>(10,766)</b>	<b>(10,276)</b>	<b>(376,138)</b>	<b>(363,049)</b>
Direct Compensation		(9,950)	(9,521)	(222,122)	(214,738)
Benefits		(366)	(332)	(136,620)	(130,890)
FGTS		(450)	(423)	(17,396)	(17,421)
<b>Taxes, Fees and Contributions</b>	<b>25</b>	<b>(12,133)</b>	<b>(12,819)</b>	<b>(2,947,036)</b>	<b>(2,640,223)</b>
Federal		(11,355)	(12,111)	(1,796,563)	(1,571,655)
State		-	-	(1,146,302)	(1,064,662)
Municipal		(778)	(708)	(4,171)	(3,906)
<b>Third Party Capital Remuneration</b>	<b>31</b>	<b>2</b>	<b>(167)</b>	<b>(285,666)</b>	<b>(490,387)</b>
Fees		4	(146)	(281,773)	(486,011)
Rentals		(2)	(21)	(3,893)	(4,376)
<b>Remuneration of Equity</b>		<b>(509,578)</b>	<b>(433,033)</b>	<b>(509,578)</b>	<b>(433,033)</b>
Interest on Own Capital – JCP		(86,453)	(92,144)	(86,453)	(92,144)
Retained Profit for the Period		(423,125)	(340,889)	(423,125)	(340,889)
<b>Distributed Added Value</b>		<b>(532,475)</b>	<b>(456,295)</b>	<b>(4,118,418)</b>	<b>(3,926,692)</b>

The Explanatory Notes are an integral part of the Individual and Consolidated Interim Financial Statements



## **EXPLANATORY NOTES TO THE INDIVIDUAL AND CONSOLIDATED INTERMEDIATE FINANCIAL STATEMENTS**

**Periods ended June 30, 2024 and December 31, 2023**

**(Amounts expressed in thousands of reais, unless otherwise indicated)**

### **1. OPERATIONAL CONTEXT**

Centrais Elétricas de Santa Catarina SA – Celesc (the “Company” and, together with its wholly-owned subsidiaries, the “Group”) is a publicly traded, mixed-economy joint-stock company, founded through State Decree No. 22, on December 9, 1955, with headquarters at Avenida Itamarati, nº 160, Itacorubi neighborhood, CEP: 88.034-900, Florianópolis/SC, Brazil.

It obtained its first registration on the Stock Exchange on March 26, 1973 and today its shares are traded at Level 2 of Corporate Governance of B3 SA – Brasil, Bolsa, Balcão, in São Paulo.

The majority shareholder is the State of Santa Catarina, which holds 50.18% of the Company's common shares, corresponding to 20.20% of the total capital. The Authorized Capital in its statute is R\$2.60 billion, with the subscribed and paid-in Share Capital of R\$2.48 billion, represented by 38,571,591 nominative shares, with no par value, of which 40.26% are common shares with rights voting and 59.74% of preferred shares, also registered, without voting rights.

The Company, together with its subsidiaries and affiliates, has as its predominant activities the distribution, generation, transmission and retail and wholesale sale of electricity.

In the Consolidated Balance Sheet, on June 30, 2024, the Company presented a negative Net Working Capital – CCL in the amount of R\$38.3 million, resulting in an index of 0.99.

The negative CCL and the consequent index below 1.00 derives exclusively from Celesc D, above all, because a significant part of the loan and financing debt has reached short-term status and because of the balance of the amount to be returned to consumers relating to the credit for the removal of ICMS from the PIS and Cofins calculation base, provided for in Federal Law No. 14,385/2022, which was included in the annual tariff adjustments, also transferred from long to short term.

Obviously, the balance to be returned to consumers contained in current liabilities has its counterpart in current assets and this should not affect the CCL. However, two situations contributed negatively to this relationship. The first is that the value offered in the last annual tariff adjustment for refund, which is already included in the sector's financial liabilities, did not generate the right to compensation for its corresponding tax to be recovered due to the limitation imposed in Normative Ordinance No. 14 of the Ministry of Finance, of January 5, 2024, which restricted the use of credits of this nature, whose total value was equal to or greater than R\$500 million. Therefore, the balance classified in current assets only includes the PIS/Cofins credit based on projections of amounts to be compensated in the next twelve months, much lower than the balance classified in current liabilities.

Furthermore, the cash savings generated by the amounts already offset from these credits were used to increase the investment policy approved by the Administration, which includes the acquisition of land, carrying out civil works and improvements, improvements to networks and energy distribution lines, including telecommunications, lines, substations, meters and branches, as well as items related to information technology, machines and equipment.

Management does not observe risks related to the continuity of activities, considering that the preponderance of this arises from having a long-term concession, in addition to significant net equity, having a historical series of profits in the last fiscal years and maintaining compliance with targets established by the National Electric Energy Agency – ANEEL to maintain its contract.

## 2. SHAREHOLDINGS

### 2.1. Wholly-Owned Subsidiaries

#### 2.1.1. Celesc Distribuição SA – Celesc D

Celesc D signed, on July 22, 1999, the Concession Agreement No. 56 for the distribution of electrical energy, which regulates the exploitation of public electrical energy distribution services, which was valid until July 7, 2015.

On September 29, 2006, Celesc D, a privately held corporation, was established, as authorized by State Law No. 13,570/2005. With the deverticalization process, in 2006, the distribution activity was transferred to Celesc D.

On December 9, 2015, in a process conducted by the Ministry of Mines and Energy – MME, Celesc D signed the 5th Addendum to Concession Contract No. 56/99, thus extending the concession for another 30 years, until 2045. The Contract of Concession, as well as the 5th Addendum that extended the concession, are within the scope of ICPC 01/IFRIC 12 – Concession Contracts.

Celesc D is a wholly-owned subsidiary of the Company, operates in the electricity distribution segment and serves, in whole or in part, 285 municipalities, accounting for 3,427,206 consumer units. Of the total served, 264 municipalities are included in the distributor's concession contract (263 in Santa Catarina and 1 in Paraná) and 21 municipalities are served on a precarious basis, located in concession areas of other distributors (17 in Santa Catarina and 4 in Paraná). Precarious service occurs, in accordance with ANEEL regulations, for reasons of technical and economic convenience, resulting from the lack of network of the concession holder. Additionally, Celesc D is responsible for supplying electricity to serve 4 concessionaires and 20 distribution licensees, which operate in municipalities in Santa Catarina not served by Celesc D.

##### 2.1.1.1. Celesc D Regulatory Environment

The electrical energy sector in Brazil is regulated by the Federal Government, acting through the MME, which has exclusive authority over the electrical sector. The regulatory policy for the sector is defined by ANEEL.

##### a) Extension of the Concession

Celesc D signed, on December 9, 2015, the 5th Addendum to Concession Contract No. 56/1999 for the distribution of electrical energy, with a validity of 30 years, which states that, in the first 5 (five) years, there would be goals to be achieved for indicators of technical quality and economic and financial sustainability, conditions for confirming the extension of the concession. In addition to indicators of continuity and quality of energy supply, Celesc D needs to pay attention to economic indicators, which assess the quality and potential for debt payment in relation to the EBITDA generated by the Company.

ANEEL Normative Resolution No. 896, published on November 17, 2020, amended by Normative Resolution No. 948/2021, regulated the parameterization and calculation methodology for concession indicators, which were established for the years 2021 to 2045:

Year	Indicator	Criteria	Penalties
As of 2021	Economic-financial efficiency	1 year	Capital contribution Limitation on distribution of dividends and JCP Restrictive regime for contracts with related parties
		2 consecutive years	Termination of the concession
	Quality indicators	1 year	Results plan
		2 consecutive years	Limitation on distribution of dividends and JCP
		3 consecutive years	Termination of the concession

## b ) Annual Tariff Adjustment – RTA of 2023

ANEEL, through Approving Resolution No. 3,244 and Technical Note No. 78/2023-STR/ANEEL, authorized the value of the tariff adjustment to be charged by the subsidiary Celesc D, from August 22, 2023 until August 21, 2024.

In the Tariff Adjustment process, ANEEL considers the costs associated with providing the service, energy transmission costs and sectoral charges. These adjustment items are part of Portion A, in which the Company has no management, only passing on the costs already incurred and projected by the Regulatory Agency. Portion B reflects the amount available to fund its operations and make the necessary investments in its distribution network.

In the 2023 tariff adjustment, the average effect to be perceived by consumers was 2.30%.

In the composition of Net Revenue, Portion A (Non-Manageable Costs) accounts for 80.60% and Portion B (Manageable Costs) accounts for 19.4%.

The following table details the composition of the tariff adjustment items.

<b>Participation in the 2023 Tariff Adjustment (ANEEL Approval Resolution No. 3,244/2023)</b>		
Portion A	Sector Charges	1.31%
	Transmission Costs	3.15%
	Energy Purchase	-1.20%
	Irrecoverable Recipes	0.09%
	<b>Total Portion A</b>	<b>3.16%</b>
Portion B	<b>Total Portion B</b>	<b>0.69%</b>
Economic Adjustment (IRT), considering RTE tariff variation		3.85%
Financial Components of the Current Process		-6.42%
Removal of Financial Components from the Previous Process		4.87%
Average Effect to be perceived by consumers		2.30%

## c) Tariff Flags

The Tariff Flag system, implemented in 2015, makes it possible to dynamically adapt the transfer of extra costs of energy generation to consumers. Previously, this entire cost was passed on via tariff only in the annual tariff adjustment or in periodic/extraordinary tariff reviews. The Government also understands that correct price signaling can raise awareness among society and consumers about their responsibility in the rational use of limited natural resources and the environmental and economic impacts resulting from the inefficient use of energy.

The activation from January to June 2024, due to the favorable conditions for energy generation, was green flagged, that is, without an increase in the energy bill. The values of the Centralizing Account for Tariff Flag Resources – CCRBT, transferred to Celesc D from January to May 2024 were R\$21.317 million. The amounts to be transferred relating to the June competence will be published by the regulatory agency as of August 2024.

On March 5, 2024, ANEEL approved the outcome of Public Consultation No. 26/2023 regarding the values of the Tariff Flags for the 2023/2024 cycle. The decision, at that time, was taken due to the favorable hydrological scenario and the large supply of renewable energy in the country, in addition to the drop in fossil fuel prices on the international market. The proposed reduction for the yellow flag was almost 37%, going from R\$29.89/MWh to R\$18.85/MWh. For the red flag, level 1, the reduction is 31.3%, from R\$65/MWh to R\$44.63/MWh, and for level 2 it is almost 20%, from R\$97.95/MWh to R\$78.77/MWh.

## d) Itaipu bonus

ANEEL, through Homologatory Resolution (REH) No. 3,093, of August 16, 2022, approved the deferral of payments from distributors to Empresa Brasileira de Participações em Energia Nuclear e Binacional – ENBpar, referring to the transfer of contracted power from Itaipu, to purposes of reasonable tariffs, under the terms of Decree No. 11,027/2022.

Through Order No. 1,192/2022 SGT/ANEEL, of May 4, 2022, it was informed that the balance of the Itaipu Electric Energy Trading Account in 2021 was positive at R\$947.8 million and that there would be no apportionment and the credit of the Itaipu bonus on consumers' electricity bills in 2022, due to the use of this balance to reduce tariffs, in accordance with Article 16 of Decree No. 11,027/2022.

SGT/ANEEL (currently STR) apportioned the Itaipu Trading Account Balance between the concessionaires, observing the need for an individual tariff reduction for the distributors, as an advance to reinforce cash, with the aim of supplementing payments, from transfer of the contracted power from Itaipu.

According to the apportionment criteria, the resources allocated to Celesc D reached the amount of R\$239.5 million, the application of which resulted in a tariff reduction of 2.47% in the 2022 RTA.

According to §1 of Article 3 of REH No. 3,093/2022, the recomposition of values to the Itaipu Energy Trading Account associated with Decree No. 11,027/2022 would only be carried out from the 2024 tariff process, however, Celesc D in agreement with the rapporteur of the process considered the anticipation of the return of the corresponding amount in the 2023 tariff process.

2023 RTA process highlights the restoration of the Itaipu Commercialization Account, referring to the reversal of the negative deferral, considered in the 2022 tariff process, associated with the transfer carried out by the Itaipu Commercialization Account in accordance with Decree no. 11,027/2022. The total financial liability value, updated, was R\$271.23 million.

The monthly quotas were defined for the twelve months following the respective tariff process of August 2023, and must be collected directly from ENBpar by the 10th of the month following the month in question. The amounts to be recomposed will observe the remuneration at the Selic rate for the period, with the prospect of completion in August 2024. By June 30, 2024, the total amount of R\$241.6 million had been transferred.

## **e) Contractual Exhibition of 2014 – ANEEL Orders No. 2,642/2015 and No. 2,078/2016**

Celesc D filed a lawsuit, aiming to question ANEEL Order No. 2,078/2016 and thus obtain full recognition of contractual energy exposures as involuntary, at the same time that it requested the granting of an injunction to suspend the application of the tariff reduction of order of R\$256.6 million, expected to be applied together with the approval of the Periodic Tariff Review process - RTP, which took place on August 22, 2016. In 2019, before the Annual Tariff Adjustment process - RTA of 2019 took place, a ruling on the merits was handed down contrary to Celesc D's claim. Given this decision, Celesc D was left to appeal to discuss the matter in the second instance, and a decision on the merits of the judges is still awaited.

Together with ANEEL, Celesc D requested a deferral of the amount (which would be deducted from its tariff coverage) in 5 tariff processes, ending with the 2023 annual tariff adjustment.

It is reiterated that the discussion at the judicial level remains in the second instance.

### **2.1.2. Celesc Geração SA – Celesc G**

On September 29, 2006, Celesc G was created, a privately held corporation, as authorized by State Law No. 13,570/2005, resulting from the process of deverticalization of the electricity sector.

Celesc G is a wholly-owned subsidiary of the Company and operates in the electric energy generation and transmission segments, through the operation, maintenance, commercialization and expansion of its own generation park and participation in energy generation and transmission projects in partnerships with investors private.

#### **2.1.2.1. Celesc G Regulatory Environment**

##### **a) Adjustment of Annual Generation Revenue – RAG 2023/2024**

On July 18, 2023, ANEEL, through Approval Resolution No. 3,225, approved the Annual Generation Revenues – RAGs of hydroelectric plants under quota regime for the 2023/2024 cycle, under the terms of Federal Law No. 12,783/2013. The new RAG is valid from July 1, 2023 to June 30, 2024.

In the RAG to be received by Pery HPP, R\$19.2 million refers to compensation for the portion of investments in non-depreciated reversible assets.

The RAGs established for plants owned by Celesc G, which must be charged monthly, are:

<b>Power Plants</b>	<b>Annual Revenue (R\$/thousand) Cycle 2023/2024</b>	<b>Monthly Revenue (R\$/thousand) Cycle 2023/2024</b>
Pery HPP	27,779	2,315
Garcia HPP	12,773	1,064
Bracinho HPP	16,405	1,367
Cedros HPP	11,766	980
Palmeiras HPP	25,010	2,084
Salto HPP	8,343	695

### 2.1.2.2. Celesc G Generator Park

As of June 30, 2024, Celesc G has its own generating park made up of thirteen hydropower plants, of which twelve are in commercial operation and one is in the process of being reactivated. It also has, in commercial operation, four photovoltaic solar source projects in the Remote Distributed Generation model. All are located in the state of Santa Catarina.

Celesc G holds a minority stake in six more generation projects developed in partnership with private investors, in the format of a Specific Purpose Company – SPE, all of which are already in commercial operation. Such plants are also located in the state of Santa Catarina.

The total installed capacity of Celesc G, in commercial operation, is 132.01MW, with 120.77MW referring to its own park and 11.24MW referring to the generating park established with partners, already proportional to Celesc G's shareholding in these projects. The hydroelectric generating plant in the reactivation process will add 1.00MW of installed power to Celesc G's own generating park.

Celesc G also has a Generation Operation Center – COG, which is responsible for the supervision, monitoring and centralized and remote operation of Celesc G's generating plants. The COG operates and supervises its entire generating park, in shifts covering 24 hours a day, seven days a week.

All hydro plants in its own generating complex and in partnership participate in the Energy Reallocation Mechanism – MRE, a hydrological risk sharing system in which participating plants transfer excess energy generated to plants that generated below their physical guarantee.

As established in paragraph 2, art. 2nd of Decree No. 5,163, of July 30, 2004, the "Physical Guarantee" is the maximum amount of electrical energy associated with the project, including imports, which may be used to prove load fulfillment or commercialization through contracts.

According to Law No. 12,783, of January 11, 2013, Physical Guarantee of Quotas is the allocation of energy and power quotas from the hydroelectric plant to concessionaires and licensees of public service distribution of electrical energy of the National Interconnected System - SIN, defined by Aneel, according to the regulations of the granting authority.

### a) Own Generator Park in Commercial Operation – 100% Celesc G

<b>Power Plants</b>	<b>Location</b>	<b>Final Term of the Concession</b>	<b>Power Installed (MW)</b>	<b>Physical Guarantee (MW)</b>	<b>Physical Guarantee in Quotas</b>
Pery HPP	Curitibanos/SC	07/07/2054*	30.00	14.08	100%
Palmeiras HPP	Rio dos Cedros/SC	11/06/2053*	24.60	16.70	70%
Bracinho HPP	Schroeder/SC	11/06/2053*	15.00	8.80	70%
Garcia HPP	Angelina/SC	01/03/2053*	8.92	7.10	70%
Cedros HPP	Rio dos Cedros/SC	11/06/2053*	8.40	6.75	70%



Salto Weissbach HPP	Blumenau/SC	11/06/2053*	6.28	3.99	70%
Celso Ramos SHP	Faxinal dos Guedes/SC	05/31/2039*	13.92	6.77	(***)
Caveiras HGP	Lages/SC	(**)	3.83	2.77	(***)
Ivo Silveira HGP	Campos Novos/SC	(**)	2.60	2.03	(***)
Rio do Peixe HGP	Videira/SC	(**)	0.52	0.50	(***)
Pirai HGP	Joinville/SC	(**)	0.78	0.45	(***)
São Lourenço HGP	Mafra/SC	(**)	0.42	0.22	(***)
<b>Total</b>			<b>115.27</b>	<b>70.16</b>	

(\*) Plants that adhered to the renegotiation of the hydrological risk according to REN ANEEL nº 895/2020 and received a 7-year extension to the concession period, except Celso Ramos who received a 4.2-year extension of the concession.

(\*\*) Plants with a power of less than 5 MW are exempt from the concession act (Federal Law No. 13,360/2016).

(\*\*\*) Not applicable.

## b) Photovoltaic Solar Source Generator Park – 100% Celesc G

UFV GD Remote	Location	Entry into Commercial Operation	Installed Power (MW)
UFV Lages I	Lages/SC	Feb/2023	1.00
UFV Campos Novos	Campos Novos/SC	Sep/2023	1.00
UFV São José do Cedro	São José do Cedro/SC	Dec/2023	2.50
UFV Lages II	Lages/SC	Jun/2024	1.00
<b>Total</b>			<b>5.50</b>

## c) Water Source Generating Park with Minority Participation

The results of Celesc G's participation in other projects are accounted for in the Group through equity equivalence.

Power Plants	Location	Final Term of the Concession	Power Installed (MW)	Physical Guarantee (MW)	Celesc G Partic.	Equiv. Pot. Inst. (MW)	Equiv. Physical Guarantee (MW)
Rondinha SHP	Passos Maia/SC	06/04/2044	9.60	5.48	32.5%	3.12	1.78
Prata HGP (CRF)*	Bandeirante/SC	(**)	3.00	1.68	26.07%	0.78	0.44
Belmonte HGP (CRF)*	Belmonte/SC	(**)	3.60	1.84	26.07%	0.94	0.48
Bandeirante HGP (CRF)*	Bandeirante/SC	(**)	3.00	1.76	26.07%	0.78	0.46
Xavantina SHP	Xanxerê/SC	09/04/2045	6.08	3.54	40.0%	2.43	1.42
Garça Branca SHP	Anchieta/SC	07/17/2048	6.50	3.44	49.0%	3.19	1.69
<b>Total</b>			<b>31.78</b>	<b>17.74</b>		<b>11.24</b>	<b>6.27</b>

(\*) The Rio das Flores Energy Complex – CRF, is formed by the Prata, Belmonte and Bandeirante CGHs.

(\*\*) Plants with power equal to or less than 5 MW are exempt from the concession act.

## d) Own Generating Park – Expansion Projects

The Distributed Generation Business Plan foresees the implementation of photovoltaic solar projects to be installed in the concession area of the Celesc Group distributor. The projects currently being implemented are listed below:

UFV GD Remote	Location	Inst Power. (MW)	Expected Start-Up	Status
UFV Modelo	Modelo/SC	2.50	Aug/2024	Under construction
UFV Videira	Videira/SC	1.00	Aug/2024	Under construction
UFV Capivari	Capivari de Baixo/SC	3.00	Sep/2024	Under construction
New UFVs	West of Santa Catarina	2.00	Mar/2025	In hiring
<b>Total</b>		<b>8.50</b>		

All projects are included within the regulatory window provided for in Law 14,300/2022, known as GD I under the terms of the regulation, which maintains the current rules of the energy compensation system until December 31, 2045. This factor makes it possible to earn greater profitability in the solar farm model practiced by Celesc G.

Regarding water projects, the following table presents the expansion/reactivation projects of the company's own plants and the respective stages of development. As for physical guarantee (new or incremental), the Company seeks to obtain an average of 50% of the plant's total capacity factor after expansion/reactivation, a pattern observed for other projects in operation with similar characteristics.

Power Plants	Location	Final Term of the Concession	Inst Power. (MW)	Pot. addition. (MW)	Pot. Final (MW)	Prev. Ent. Operation	Status
Maruim HGP	São José/SC	(*)	0.00	1.00	1.00	2024	Under construction
Salto Weissbach HPP	Blumenau/SC	11/06/2053	6.28	23.00	29.28	(**)	Awaiting MME Grant
Caveiras HGP	Lages/SC	(*)	3.83	5.57	9.40	(**)	Environmental Licensing
Cedros HPP	Rio dos Cedros/SC	11/06/2053	8.40	10.60	19.00	(**)	Basic Design Review
Palmeiras HPP	Rio dos Cedros/SC	11/06/2053	24.60	0.50	25.10	(**)	Basic Design Review
<b>Total</b>			<b>43.11</b>	<b>40.67</b>	<b>83.78</b>		

(\*) Plants with a power of less than 5 average MW are exempt from the concession act.

(\*\*) Depends on regulatory, environmental or construction procedures.

## e) Transmission

Celesc G has a shareholding in an electricity transmission project, accounted for in the Company through equity equivalence.

EDP Transmissão Aliança SC is a partnership between Celesc G (10%) and EDP Energias do Brasil (90%), formed following the success of Transmission Auction No. 05/2016, held in April 2017, containing five sections of lines 230 and 525kV transmission stations and a 525/230kV substation, as shown in the table below:

Enterprise	Location	Final Term of the Concession	Transformation Power (MVA)	Transmission Lines (km)	Celesc G participation
EDP – Transmissão Aliança SC	SC	08/11/2047	1,344	433	10.0%

The Allowed Annual Revenue – RAP of this concession for the 2024/2025 cycle, from June 1, 2024, under the terms of Approval Resolution No. 3,348/2024, was established at the value of R\$256.65 million.

### 2.1.2.2.1. Expansion Projects for the Power Plants of the Own Water Source Park

#### a) Expansion of the Salto Weissbach HPP

The Salto Weissbach HPP expansion project is approved by ANEEL through Order No. 1,117, of May 21, 2018. Taking advantage of the same reservoir, the project envisages the construction of a new generation circuit, with an adduction channel, water intake and power house with two new generating units with a power of 11.5 MW each, totaling an increase of 23.0 MW, which added to the power of the four existing units in the current power house, will result in the total power of 29.28 MW.

Year	Legal Act	Action
05/2018	Order No. 1,117/2018	Order of Registration of Suitability for Inventory Studies and the use of the hydraulic potential of the Executive Summary.
06/2022	LAI No. 3,454/2022	Obtaining the Environmental Installation License from the Environmental Institute (IMA) of Santa Catarina.
05/2023	Ordinance No. 12/2023	Obtaining the Water Availability Reserve Declaration (DRDH) from the State Secretariat for the Environment and Green Economy – SEMAE, of Santa Catarina.
06/2023	Order No. 2,079/2023	Homologation, by ANEEL, of the parameters for calculating the review of the physical guarantee, by ANEEL and forwarding the process to EPE – Energy Research Company.
09/2023	Y/N	Issuance, by EPE, of the Technical and Economic Assessment Report of the Expansion Project and submission to the MME - Ministry of Mines and Energy.
01/2024	Y/N	Analysis, by the MME, of the Report issued by EPE and the parameters calculated by ANEEL regarding the physical guarantee. Forwarding to ANEEL to define the expansion tariff.
05/2024	Y/N	Completion of the calculation of the expansion fee by ANEEL. Data not available. Forwarding to the MME for analysis, with a view to issuing the Authorization Grant.

The plant operates under a quota regime, so the energy resulting from the expansion will be entirely allocated to this regime. At the moment, ANEEL is awaiting the announcement of the expansion tariff, to later obtain the issuance of the grant by the MME.

## b) Expansion of Caveiras HGP

The Caveiras HGP expansion project is undergoing environmental licensing. Its design envisages the construction of a new powerhouse and pipeline system.

Year	Legal Act	Action
2018	Order No. 3,005/2018	Conferred the inventory record to Celesc G, for a period of 630 days, counted from its publication.
09/2020	Order No. 2,752/2020	Approved the review of the Caveiras River Inventory Studies and guaranteed Celesc G the right of preference regarding hydroelectric use.
12/2020	Order No. 3,592/2020	Granted Celesc G the Order of Registration of Intent to Grant Authorization - DRI PCH.
04/2022	Order No. 1,102/2022	ANEEL decided to register the compatibility of the Executive Summary with the Hydroelectric Inventory Studies and with the use of hydraulic potential by issuing an Order for Registration of the Adequacy of the Executive Summary - DRS-PCH of Caveiras SHP, with 9,400 kW of Installed Power.

With the approval of the Basic Expansion Project, environmental licensing began with IMA. Celesc G awaits the progress of negotiations with the environmental agency so that progress can be made in the stages of obtaining the grant from ANEEL and approval of the Business Plan aimed at the bidding and construction process.

## c) Expansion of Palmeiras HPP

At the end of the second quarter of 2024, the contract for Consolidation of the Basic Expansion Project is being signed. Its design envisages the construction of a HGP (Hydroelectric Generating Plant) with hydroelectric use in the Rio Bonito dam, which today serves as an accumulation reservoir for Palmeiras HPP. Its designed power is 0.5 MW.

After completing the consolidation of the Basic Expansion Project, negotiations will be carried out for regulatory, environmental and administrative authorizations, with a view to implementing the new project.

## 2.2. Other Holdings of the Parent Company

Investments	Classification	Description	Recognition	Participation
Gas Company of Santa Catarina SA – SCGÁS	Controlled in Set	Concession for the exploration of natural gas distribution services. It has a contract signed on March 28, 1994, valid for 50 years (2044).	Equity Equivalence	17%.
Santa Catarina Energy Transmission Company SA – ECTE	Affiliate	Concession for the operation of transmission lines. It has an electricity transmission concession contract No. 088/2000, valid for 30 years (2030).	Equity Equivalence	30.88%
Dona Francisca Energética SA – DFESA	Affiliate	Independent electric energy producer concessionaire. It has concession contract nº 188/98, valid for 39 years (2037).	Equity Equivalence	23.03%
Santa Catarina Water and Sanitation Company – Casan	Equity Instrument	Publicly-held mixed capital company, controlled by the Government of the State of Santa Catarina, to operate sewage and drinking water supply services.	Fair Value Through Other Comprehensive Outcomes – VJORA.	10.92%



### **3. PREPARATION BASIS**

The basis of preparations applied to these Individual and Consolidated Intermediate Financial Information in accordance with Brazilian accounting practices and IFRS are described below:

#### **3.1. Declaration of Conformity**

The Interim Accounting Information was prepared in accordance with Technical Pronouncement CPC 21 (R1) – Intermediate Statement and in accordance with the international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, and should be read in conjunction with the latest individual and consolidated Annual Financial Statements of the Group, for the year ending December 31, 2023, previously disclosed. The rules issued by the Securities and Exchange Commission – CVM also apply to the preparation.

The Statement of Added Value – DVA, required by Brazilian corporate legislation, is presented in its form and content in accordance with the criteria defined in Technical Pronouncement CPC 09 – Statement of Added Value, as supplementary information for IFRS purposes.

Management states that all relevant information specific to the individual and consolidated Intermediate Accounting Information, and only them, are being disclosed, and that they correspond to that used by it in its management.

The Intermediate Accounting Information was approved by the Company's Board of Directors on August 14, 2024, as established in item 17 of CVM Resolution No. 105/2022.

#### **3.2. Functional Currency and Presentation Currency**

The Individual and Consolidated Interim Financial Information in IFRS and BRGAAP is presented in reais, which is the functional currency of all Group entities, and all values are rounded to thousands of reais, unless otherwise indicated.

#### **3.3. Critical Accounting Estimates and Judgments**

Accounting estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events, considered reasonable in the circumstances.

Information on judgments made in the application of accounting policies that have significant effects on the amounts recognized in the financial statements are included in the following explanatory notes:

- NE 4– Consolidation basis: determination of whether it has significant control and influence over an investee;
- NE 6– Financial instruments: definition of the category of financial instruments.
- NE 19– Fixed assets: forecast of the useful life of assets;
- NE 19.3– Lease term: whether the Group has reasonable certainty of exercising extension options;
- NE 20– Indemnifiable Intangible Asset: forecast of the useful life of the assets;
- NE 27– Contingencies: risk estimates.

Accounting estimates are continually reassessed and changed when there is evidence of best practice

impacting measurements, and are recognized prospectively. Information on uncertainties related to assumptions and estimates at the reporting date that have a significant risk of resulting in a material adjustment to the accounting balances of assets and liabilities in the next fiscal year are included in the following explanatory notes:

- NE 6– Financial instruments: cash flow forecast;
- NE 9.2– Estimated Losses on Doubtful Credits – PECLD: estimate of amounts that will not be received;
- NE 13.1– Sectoral Financial Assets/Liabilities: forecast of values that will be included in the tariff adjustment/revision processes;
- NE 13.2– Financial Asset – Grant Bonus: forecast of cash flows in the next cycles based on Annual Generation Revenue – RAG;
- NE 14.1– Compensable Financial Asset – Celesc D: forecast of cash flows and the compensable balance at the end of the concession contract;
- NE 14.3– Compensable Financial Asset – Celesc G: forecast of cash flows and the compensable balance of assets not fully depreciated at the end of the concession contracts;
- NE 15– Contract Asset: allocation of costs, performance obligations and cash flow forecast;
- NE 17.3– Realization of Deferred IRPJ and CSLL: forecast of future taxable profits;
- NE 19– Fixed assets: depreciation rate;
- NE 19.3– Lease term: rates applied and reasonable certainty of exercising extension options;
- NE 20– Intangible Assets: projection of cash flows;
- NE 27– Contingencies: financial disbursements are determined by the Administration, also considering case law and the knowledge of the internal and external technical staff;
- NE 28– Employee Benefits – CPC 33: actuarial assumptions, discount rate and cash flow forecast;
- NEs 9 and 31.1– Unbilled Revenue – Celesc D: estimated consumption and class tariff;
- NE 29– PIS/COFINS to be Refunded to Consumers: forecast of amounts to be refunded in tariff processes, impact on cash flows and methodology for updating liabilities;
- NE 31.2– Operating Costs and Expenses: forecast of amounts billed by CCEE.

## 4. MATERIAL ACCOUNTING POLICIES

The preparation basis and accounting policies are the same as those used in the preparation of the individual and consolidated Annual Financial Statements for the year ended December 31, 2023, published on March 28, 2024, contemplating the adoption of accounting pronouncements in force as of the January 1, 2024.

### 4.1. Measurement Basis

The Individual and Consolidated Interim Financial Information was prepared based on historical cost, with the exception of financial assets measured at Fair Value through Other Comprehensive Income – VJORA and Fair Value through Result – VJR; and fixed assets of Celesc G, which were valued at fair value (attributed cost), in the initial adoption of CPC 27.

### 4.2. Accounting Policies, Change of Estimate and Error Rectification

The technical pronouncement CPC 23/IAS 8, which deals with accounting policies, changes in estimates and rectification of errors, establishes that adjustments or errors may occur in the recording, measurement, presentation or disclosure of elements of the financial statements.

It also establishes that the entity must correct material errors from previous periods retrospectively in the first set of financial statements, the authorization for publication of which occurs after the discovery of such errors, defining as one of the alternatives the re-presentation of comparative values for the previous period presented where the error occurred.

The Company continually reviews the way in which its statements are presented and disclosed, aiming to construct them appropriately and in line with current applicable standards.

#### 4.2.1. Reclassification of Comparative Figures in the Cash Flow Statement

The Group chose to use net profit as a starting point to present operating cash flows using the indirect method. This is the starting point provided for in CPC 03/IAS 7 Statement of Cash Flows, although the example provided in the annex to the accounting standard starts with a different value – 'Profit before income tax and social contribution'. As the annex is only illustrative, and therefore does not have the same status as the accounting standard, we consider it more appropriate to follow the standard.

			<b>Consolidated</b>
	<b>06/30/2023</b>	<b>Reclassification*</b>	<b>06/30/2023 (Reclassified)</b>
<b>Cash Flows from Operating Activities</b>			
<b>Result Before Income Tax and Social Contribution</b>	<b>592,290</b>	<b>(592,290)</b>	<b>-</b>
<b>Net Profit for Period (i)</b>	<b>-</b>	<b>433,033</b>	<b>433,033</b>
<b>Adjustments to Reconcile the Result of the Period with Resources from Operational Activities</b>	<b>831,030</b>	<b>-</b>	<b>990,287</b>
Income Tax and Social Contribution Expenses	-	159,257	159,257
Depreciation and Amortization	153,179	-	153,179
Write-off of Fixed/Intangible Assets	28,626	-	28,626
Equity Income Result	(28,543)	-	(28,543)
Financial Asset Update – VNR	(12,868)	-	(12,868)
Write-off of Compensation Financial Asset – Concession	366,869	-	366,869
Interest and Monetary Variations	233,601	-	233,601
Constitution (Reversal) Provision for Liabilities Contingencies	7,112	-	7,112
Actuarial Expenses	68,885	-	68,885
PIS/COFINS Credit Depreciation Right to Use Assets	556	-	556
Estimated Losses on Doubtful Credits	56,524	-	56,524
Update / Interest Return / Bonus Grant	(42,911)	-	(42,911)
<b>Increase (Decrease) in Assets</b>	<b>652,703</b>	<b>-</b>	<b>652,703</b>
Accounts receivable	(27,806)	-	(27,806)
Taxes to be Recovered	232,189	-	232,189
Judicial Deposits	(16,015)	-	(16,015)
Stocks	(10,555)	-	(10,555)
Financial Assets (Sector, Grant Bonus)	491,090	-	491,090
Other Changes in Assets	(16,200)	-	(16,200)
<b>Increase (Decrease) in Liabilities</b>	<b>(828,161)</b>	<b>-</b>	<b>(828,161)</b>
Suppliers	(96,324)	-	(96,324)
Labor and Social Security Obligations	(23,984)	-	(23,984)
Taxes to be Collected	(67,362)	-	(67,362)
Financial Liabilities	(491,978)	-	(491,978)
PIS/COFINS to be Refunded to Consumers	(11,697)	-	(11,697)
Regulatory Fees	(3,372)	-	(3,372)
Employee Benefits	(133,747)	-	(133,747)
Water Scarcity Bonus Liabilities	(24)	-	(24)
Other Variations in Liabilities	327	-	327
<b>Cash Generated by (Applied in) Operations Activities</b>	<b>1,247,862</b>	<b>-</b>	<b>1,247,862</b>
Interest Paid	(171,342)	-	(171,342)
IR and CSLL Paid	(34,738)	-	(34,738)
<b>Net Cash Generated by (Applied in) Operating Activities</b>	<b>1,041,782</b>	<b>-</b>	<b>1,041,782</b>
<b>Cash Flows from Investment Activities</b>			
Additions to Fixed Assets/ Intangible Assets/ Contract	(896,542)	-	(896,542)
Capital Payment/Reduction	(152)	-	(152)
Dividends and JCP Received	21,082	-	21,082
<b>Net Cash Generated by (Applied in) Investment Activities</b>	<b>(875,612)</b>	<b>-</b>	<b>(875,612)</b>
<b>Cash Flows from Financing Activities</b>			
Payment of Loans and Financing	(1,879)	-	(1,879)
Entry of Loans and Financing	137,655	-	137,655
Payment of Debentures	(110,077)	-	(110,077)
Payment of JCP and Dividends	(93,528)	-	(93,528)
Lease Liability Payment	(5,264)	-	(5,264)
<b>Net Cash Generated by (Applied in) Financing Activities</b>	<b>(73,093)</b>	<b>-</b>	<b>(73,093)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalent</b>	<b>93,077</b>	<b>-</b>	<b>93,077</b>
<b>Opening Balance of Cash and Equivalents</b>	<b>940,684</b>	<b>-</b>	<b>940,684</b>
<b>Final Balance of Cash and Equivalents</b>	<b>1,033,761</b>	<b>-</b>	<b>1,033,761</b>
<b>Variation in Cash and Cash Equivalents</b>	<b>93,077</b>	<b>-</b>	<b>93,077</b>

\* Not audited

#### 4.2.2 . Reclassification of Comparative Figures in the Income Statement for the Period

The values reclassified in DRE and DVA result from the best application of CPC 47 (R20)/IFRS 15 – Revenue from contracts with customers, segregating infrastructure costs from the concession of general and administrative costs, in addition, the special obligations they represent the resources related to the consumer's financial participation, which are not onerous liabilities of Celesc D, therefore are not part of the construction cost. It should be noted that this did not affect the result, considering that this value also represents construction revenue.

For the purposes of meeting the requirements of CPC 26 (R1)/IAS 1 – Presentation of Financial Statements, estimated credit losses were segregated from Sales Expenses, as well as Other Income and Other Expenses were presented in separate lines.

			<b>Consolidated</b>
<b>Description</b>	<b>06/30/2023</b>	<b>Reclassification*</b>	<b>06/30/2023 (Reclassified)</b>
<b>Net Operating Income – NOI</b>	<b>5,206,816</b>	<b>(76,069)</b>	<b>5,130,747</b>
Construction Revenue	584,540	(76,069)	508,471
<b>Costs of Sales/Services Provided</b>	<b>(4,238,627)</b>	<b>76,069</b>	<b>(4,162,558)</b>
Construction Cost	(584,540)	76,069	(508,471)
<b>Gross Profit</b>	<b>968,189</b>	-	<b>968,189</b>
<b>Operating Expenses</b>	<b>(302,807)</b>	-	<b>(302,807)</b>
Sales Expenses	(115,825)	56,524	(59,301)
Estimated Losses on Doubtful Credits	-	(56,524)	(56,524)
General and Administrative Expenses	(301,935)	-	(301,935)
Other Income and Expenses (Net)	86,410	(86,410)	-
Other Income	-	200,412	200,412
Other Expenses	-	(114,002)	(114,002)
Participation in the Profit of Equity Equivalence			
Invested Companies, net of taxes	28,543	-	28,543
<b>Result Before Financial Result</b>	<b>665,382</b>	-	<b>665,382</b>
<b>Financial Result</b>	<b>(73,092)</b>	-	<b>(73,092)</b>
<b>Result Before IRPJ and CSLL</b>	<b>592,290</b>	-	<b>592,290</b>
<b>IRPJ and CSLL</b>	<b>(159,257)</b>	-	<b>(159,257)</b>
Current	(110,589)	-	(110,589)
Deferred	(48,668)	-	(48,668)
<b>Net Profit for the Period</b>	<b>433,033</b>	-	<b>433,033</b>

\* Not audited.

#### 4.2.3. Reclassification of Comparative Figures in the Value Added Statement

The values reclassified in DVA result from the best application of CPC 47 (R20)/IFRS 15 – Revenue from contracts with customers, as described above, and the application of CPC 09 - Statement of Added Value.

Based on pronouncement CPC 09 - Statement of Value Added, revenues, unlike accounting criteria, also include values that are not reflected in the income statement.

At Celesc G, we have revenue from building our own assets. This revenue considers the costs related to the construction of these assets, including interest paid or credited, which have been incorporated into the values of the concession's infrastructure assets, in the amount of R\$22.22 million.

			Consolidated
Description	06/30/2023	Reclassification*	06/30/2023 (Reclassified)
<b>Revenues</b>	<b>8,046,955</b>	<b>(53,845)</b>	<b>7,993,110</b>
Gross Sales of Products and Services	7,340,630	-	7,340,630
Revenues related to the Construction of Own Assets	584,540	(53,845)	530,695
Estimated Losses on Doubtful Credits – PECLD	(56,524)	-	(56,524)
Other Revenues	178,309	-	178,309
<b>Inputs Purchased from Third Parties</b>	<b>(4,447,978)</b>	<b>53,845</b>	<b>(4,394,133)</b>
Cost of Products, Goods and Services Sold	(3,550,713)	-	(3,550,713)
Materials, Energy, Third Party Services	(312,725)	-	(312,725)
Costs related to the Construction of Own Assets	(584,540)	53,845	(530,695)
<b>Gross Value Added</b>	<b>3,598,977</b>	<b>-</b>	<b>3,598,977</b>
Depreciation, Amortization	(153,735)	-	(153,735)
<b>Net Value Added Produced</b>	<b>3,445,242</b>	<b>-</b>	<b>3,445,242</b>
<b>Added Value Received in Transfer</b>	<b>481,450</b>	<b>-</b>	<b>481,450</b>
Equity Income Result	28,543	-	28,543
Financial Revenues	450,005	-	450,005
Other Revenues	2,902	-	2,902
<b>Total Added Value to Distribute</b>	<b>3,926,692</b>	<b>-</b>	<b>3,926,692</b>
<b>Distribution of Added Value</b>			
<b>Staff</b>	<b>(363,049)</b>	<b>-</b>	<b>(363,049)</b>
Direct Compensation	(214,738)	-	(214,738)
Benefits	(130,890)	-	(130,890)
FGTS	(17,421)	-	(17,421)
<b>Taxes, Fees and Contributions</b>	<b>(2,640,223)</b>	<b>-</b>	<b>(2,640,223)</b>
Federal	(1,571,655)	-	(1,571,655)
State	(1,064,662)	-	(1,064,662)
Municipal	(3,906)	-	(3,906)
<b>Third Party Capital Remuneration</b>	<b>(490,387)</b>	<b>-</b>	<b>(490,387)</b>
Fees	(486,011)	-	(486,011)
Rentals	(4,376)	-	(4,376)
<b>Remuneration of Equity</b>	<b>(433,033)</b>	<b>-</b>	<b>(433,033)</b>
Interest on Own Capital – JCP	(92,144)	-	(92,144)
Retained Profit for the Period	(340,889)	-	(340,889)
<b>Distributed Added Value</b>	<b>(3,926,692)</b>	<b>-</b>	<b>(3,926,692)</b>

\* Not audited

### 4.3. New Standards and Interpretations

The following changes to standards issued by the IASB came into force in 2024. Early adoption of standards, although encouraged by the IASB, is not permitted by the Accounting Pronouncements Committee (CPC) in Brazil.

Standard	Corresponding CPC	Change	Application
IAS 1	CPC 26	Classification of liabilities as current or non-current	01/01/2024
IAS 1	CPC 26	Classification of non-current liabilities with Covenants	01/01/2024
IFRS 7	CPC 40	New disclosures related to supplier financing agreements	01/01/2024
IFRS 16	CPC 06	Lease liability in a "Sale and Leaseback" transaction	01/01/2024
IFRS 10	CPC 36	Sale or contribution of assets between an Investor and its associate or Joint Venture	Not yet defined by IASB

Management carried out an analysis and did not identify any significant impacts on its Financial Statements as a result of the application of changes to standards.

## 5. RISK MANAGEMENT

The Group's businesses are exposed to the following risks arising from financial instruments:

### 5.1. Financial Risk

#### 5.1.1. Credit risk

Credit risk is the risk that the Group will incur financial losses if a customer or a counterparty to a financial instrument fails to comply with its contractual obligations. This risk mainly arises from accounts receivable from customers and financial instruments and compromises the economic-financial planning foreseen by Management.

The Group adopts the rule of recording for definitive loss due to reduction in the recoverable value of accounts receivable, amounts due for more than 5 years, considering that the possibility of successful receipt is remote, even having initiated the collection process through administrative means and/or judicial.

Tax legislation presumes that the definitive loss of the credit occurs when the deadlines have passed and the legal requirements have been met, and the taxpayer can then deduct the respective amount of income tax and social contribution payable.

The effective losses on financial and contract assets recognized in profit or loss were as follows:

Description	NE	06/30/2024	06/30/2023
Effective loss in receiving credits	9.2	(31,141)	(23,270)
<b>Total</b>		<b>(31,141)</b>	<b>(23,270)</b>

Description	NE	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and Cash Equivalents (a)	8	71,610	56,671	605,891	906,196
Accounts Receivable from Customers (b)	9	-	-	2,172,549	1,977,467
Financial Asset - Grant Bonus (c)	13.2	-	-	366,886	359,361
Financial Asset - Compensation Usina Pery (d)	14.3	-	-	166,016	162,581
Securities (e)		208	208	208	208
Compensable Financial Asset - Concession (f)	14	-	-	902,687	778,341
Sector Financial Asset (f)	13.1	-	-	-	94,538
<b>Total</b>		<b>71,818</b>	<b>56,879</b>	<b>4,214,237</b>	<b>4,278,692</b>

a) The Group manages credit risk by investing the majority of its resources in federal banking institutions. Banco do Brasil and Caixa Econômica Federal have AAA Ratings.

b) The Group operates in the management of accounts receivable, implementing collection policies, suspension of supply, conditions for debt installments, as established in the contract and regulatory standards. (NE 9.2)

c) Management considers the risk of this credit to be low at Celesc G, given that the signed contract for the sale of energy in quotas guarantees reimbursement of the amount paid through the Annual Generation Revenue - RAG, updated, during the concession period.

d) Management considers this risk to be reduced at Celesc G, given that the updated value of reimbursement for assets not fully depreciated at the Pery Plant at the end of the concession in 2017 has been included in the Annual Generation Revenue - RAG 2021, until the end the term of the new concession.

e) The Company considers this credit risk to arise from the possibility of incurring losses resulting from the valuation and receipt of dividends from these temporary investments. This type of risk involves external factors and Management periodically monitors their variations.

f) Management considers the risk of this credit to be low, as Celesc D's concession contract ensures the unconditional right to receive cash at the end of the concession to be paid by the Granting Authority, corresponding to costs and investments not recovered through tariffs.



### 5.1.2. Liquidity Risk

Liquidity risk is the risk that the Group will encounter difficulties in meeting the obligations associated with its financial liabilities that are settled with cash or another financial asset. The Group's objective in managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its obligations when due, both under normal and stressed conditions, without causing unacceptable losses or risk of damaging the Group's reputation.

The Group also manages liquidity risk through continuous monitoring of forecast and actual cash flows, as well as analyzing the maturity of its financial liabilities. Investments are financed through medium and long-term debt with financial institutions. Short, medium and long-term economic-financial projections are developed, submitted for consideration by Management. In addition, the operating and capital budget for the next year is approved annually by Management.

The Group, through cash flow control, monitors the resources to be settled, aiming to reduce the cost of funding and the risk of renewing loans. Financial investments are readily convertible into immediate liquidity and adherence to the policy of maintaining a minimum cash level.

Liquidity risk considers the reduction in customer revenue, the impossibility of funding, default, excess expenses and/or investments, to meet financial commitments and the business strategy.

The values disclosed in the table are estimates of undiscounted contracted cash flows as of June 30, 2024.

							Consolidated
Description	Fees % (i)	Less than a month	From one to three months	From three months to a year	Between one and five years	Over five years	Total
Accounts Receivable (net of PECLD)		2,039,833	67,222	54,613	10,543	338	2,172,549
Cash and Cash Equivalent		605,891	-	-	-	-	605,891
Judicial Deposits		-	-	-	429,780	-	429,780
CDE Subsidy (Decree No. 7,891/2013)		51,093	-	-	-	-	51,093
Financial Asset – Bonus Grant	IPCA	3,779	7,463	32,259	144,374	238,340	426,215
Financial Asset – Industrial Basic Project Pery Plant	IPCA	1,653	3,265	14,143	63,885	110,208	193,154
<b>Total Assets</b>		<b>2,702,249</b>	<b>77,950</b>	<b>101,015</b>	<b>648,582</b>	<b>348,886</b>	<b>3,878,682</b>
CDI Bank Loans	CDI + 0.8% to 1.65% p.a.	24,367	138,214	235,990	321,210	-	719,781
Energy Development Account – CDE		-	-	1,830	131,511	272,933	406,274
Eletrobras	5% p.a.	74	146	593	-	-	813
Finame	6% p.a.	12	24	-	-	-	36
Debentures – Celesc D	CDI + 1.65% to 2.6% p.a.	14,146	25,565	122,766	617,420	-	779,897
Debentures – Celesc D	IPCA + 6.53% p.a.	-	-	1,948	199,801	629,981	831,730
Private Pension Entity		21,847	21,180	95,309	508,317	1,361,623	2,008,276
Debentures – Celesc G	IPCA + 4.3% p.a.	-	-	6,250	26,972	11,216	44,438
Suppliers		648,239	245,074	1,359	-	-	894,672
Sector Financial Liabilities	SELIC	55,886	112,247	520,272	118,894	-	807,299
Mathematical Reserve to be Amortized	IPCA + 6% p.a.	22,454	22,333	34,395	-	-	79,182
IDB	CDI + 0.71% to 1.88% p.a.	30,896	-	70,190	358,906	1,736,819	2,196,811
<b>Total Liabilities</b>		<b>817,921</b>	<b>564,783</b>	<b>1,090,902</b>	<b>2,283,031</b>	<b>4,012,572</b>	<b>8,769,209</b>

(i) Sources <https://www.portaldefinancas.com> and LCA Consultoria Econômica

### 5.1.3. Market Risk

Market risk is the risk that changes in market prices, such as exchange rates and interest rates, will affect the Group's earnings or the value of its financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing returns.

The debentures and loans (national and foreign) raised by Celesc D and the debentures raised by Celesc G have contractual rules for financial liabilities, fundamentally linked to these exposures. As of June 30, 2024, the Group has market risk associated with the CDI, IPCA and SELIC. The fluctuation in the inflation rate must also be considered, which may have a higher cost in carrying out operations.

The risk of exchange rate variation, linked to changes in the American currency, related to payments for energy purchased from Itaipu, is passed on in full to the consumer in the tariff through the sectoral assets/liabilities mechanism.

#### 5.1.4. Sensitivity Analysis

The Company is exposed to the risk of variations in interest rates due to fluctuations in the national market, especially in its net financial result, which is made up of revenues linked to financial investments and sectoral financial assets, among other components, and financial expenses arising of loans, financing and debentures, in addition to sectoral financial liabilities and other factors.

Furthermore, it is also exposed to variations in inflation rates, which update other components, which also have an effect on the net financial result.

Based on this, the Company estimated a variation in interest rates of 8.25% and inflation rates of 3.50% for the next 12 months, in a probable scenario. It also considered a possible scenario, with other estimates, and the result of this assessment is shown in the table below:

				Consolidated	
Indices	Effects of Accounts on Result	NE	Balance	Probable Scenario	Possible Scenario
CDI / Selic				8.25%	13.25%
	Financial Applications	8	487,116	527,303	551,659
	Loans	22	(2,008,765)	(2,174,488)	(2,274,926)
	Debentures	23	(684,874)	(741,376)	(775,620)
	Sector Financial Liabilities	13.1	(760,093)	(822,801)	(860,805)
Total			(2,966,616)	(3,211,362)	(3,359,692)
IPCA				3.50%	7.10%
	Compensable Financial Asset – Concession	14	900,266	931,775	964,184
	Debentures	23	(445,915)	(461,522)	(477,575)
	Financial Asset – Grant Bonus	13.2	366,886	379,727	392,935
	Financial Asset – Industrial Basic Project Pery Plant	14.3	166,016	171,827	177,803
	Mathematical Reserve to be Amortized	28	(78,424)	(81,169)	(83,992)
Total			908,829	940,638	973,356

Source of Rates Used: LCA Consultoria Econômica

#### 5.2. Capital Management

The objectives when managing its capital are to safeguard the Company's ability to continue to offer returns to shareholders and benefits to other interested parties, in addition to maintaining an ideal capital structure to reduce this cost.

To maintain or adjust the capital structure, the Company may review the dividend payment policy, returning capital to shareholders or even issue new shares or sell assets to reduce, for example, the level of debt.

Consistent with other companies in the sector, the Company monitors capital based on the financial leverage index. This ratio corresponds to net debt divided by total capital.

Net debt, in turn, corresponds to total loans and financing, including short and long-term loans and debentures, subtracted from the amount of cash and cash equivalents. Total capital is calculated by adding net equity to net debt.

The following table presents the Financial Leverage Ratio:

Description	NE no.	Consolidated	
		06/30/2024	12/31/2023
Loans and Financing – National Currency	22	668,196	671,494
Loans and Financing – Foreign Currency	22	1,341,406	1,303,171
Debentures	23	1,130,789	1,196,606
(-) Cash and Cash Equivalents	8	(605,891)	(906,196)
<b>Net Debt</b>		<b>2,534,500</b>	<b>2,265,075</b>
<b>Total Equity</b>		<b>3,354,439</b>	<b>2,932,567</b>
<b>Total Capital</b>		<b>5,888,939</b>	<b>5,197,642</b>
<b>Financial Leverage Ratio (%)</b>		<b>43.04%</b>	<b>43.58%</b>



## 6. FINANCIAL INSTRUMENTS BY CATEGORY

### 6.1. Fair Value Estimation

For financial instruments measured in the balance sheet at fair value, the Company discloses, by level, in the following hierarchy:

- Prices quoted (unadjusted) in active markets for identical assets and liabilities that the Company may have access to on the measurement date (Level 1);
- Information, other than quoted prices, included in Level 1 that is observable for the Asset or Liability, either directly, as prices, or indirectly, as derivatives of prices (Level 2);
- Inputs for assets or liabilities that are not based on data adopted by the market, that is, unobservable inputs (Level 3).

Specific valuation techniques used to measure financial instruments at fair value include:

- Market Approach;
- Cost Approach;
- Revenue Approach;
- Other techniques.

The following table presents the financial instruments by category as of June 30, 2024:

			Consolidated			
NE	Level		06/30/2024		12/31/2023	
			Book value	Fair value	Book value	Fair value
<b>Financial Assets:</b>						
<b>Fair value through profit or loss</b>			<b>902,687</b>	<b>902,687</b>	<b>778,341</b>	<b>778,341</b>
Indemnity Asset (distribution concession) (d)	14	3	900,266	900,266	775,920	775,920
Indemnity Asset (generation concession) (d)	14	3	2,421	2,421	2,421	2,421
<b>Amortized cost</b>			<b>3,362,435</b>	<b>3,362,435</b>	<b>3,551,236</b>	<b>3,551,236</b>
Cash and cash equivalents (e)	8		605,891	605,891	906,196	906,196
CDE Subsidy (Decree No. 7,891/13) (e)			51,093	51,093	51,093	51,093
Accounts Receivable from Customers (a)	9		2,172,549	2,172,549	1,977,467	1,977,467
Sectoral Financial Asset (e)	13		-	-	94,538	94,538
Financial Asset Grant bonus (e)	13.2		366,886	366,886	359,361	359,361
Financial Asset Compensation Basic Project Us Pery (e)	14		166,016	166,016	162,581	162,581
<b>Fair value through comprehensive income</b>			<b>208</b>	<b>208</b>	<b>208</b>	<b>208</b>
Others (c)		1	208	208	208	208
<b>Total financial assets</b>			<b>4,265,330</b>	<b>4,265,330</b>	<b>4,329,785</b>	<b>4,329,785</b>
<b>Financial Liabilities:</b>						
<b>Amortized cost</b>			<b>5,339,275</b>	<b>5,294,896</b>	<b>5,748,433</b>	<b>5,732,205</b>
Sector Financial Liabilities (e)	13		760,093	760,093	903,863	903,863
PIS and Cofins to be refunded to consumers (e)	29		321,660	321,660	340,748	340,748
Suppliers (e)	21		894,672	894,672	1,089,092	1,089,092
Loans and financing (b)	22		2,009,602	1,953,624	1,974,665	1,932,416
Debentures (b)	23		1,130,789	1,142,388	1,196,606	1,222,627
Dividends and JSCP (e)	12		190,329	190,329	211,329	211,329
Sector Charges – CDE (e)	26		32,130	32,130	32,130	32,130
<b>Total financial liabilities</b>			<b>5,339,275</b>	<b>5,294,896</b>	<b>5,748,433</b>	<b>5,732,205</b>

### Calculation of fair values:

- It is assumed that the balances of accounts receivable from customers at book value, less the provision for impairment, are close to their fair values.
- The fair value of financial liabilities, for disclosure purposes, is estimated by discounting the future contractual cash flow at the current market interest rate, which is available to the Company for similar financial instruments.
- For the Others account, temporary investments are valued by VJORA, calculated according to price quotations published in an active market.
- For compensable financial assets, valued by VJR, fair values are similar to book values.
- Fair value is estimated close to its book value. Celesc G awaits ANEEL's decision regarding the request made for compensation for plant assets that were not fully depreciated.

## 7. CREDIT QUALITY OF FINANCIAL ASSETS

The credit quality of financial assets can be assessed by reference to internal credit limit assignment ratings.

<b>Consolidated</b>		
<b>Accounts Receivable from Customers</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
Group 1 – Customers with Collection on Due Date	942,313	983,213
Group 2 – Customers with delays between 01 and 90 days	948,204	718,165
Group 3 – Customers overdue for more than 90 days	664,204	627,608
<b>Subtotal</b>	<b>2,554,721</b>	<b>2,328,986</b>
PECLD with clients (9.2)	(382,172)	(351,519)
<b>Total</b>	<b>2,172,549</b>	<b>1,977,467</b>

All other financial assets that the Company maintains, mainly current accounts and financial investments, are considered to be of high quality and do not show signs of losses.

## 8. CASH AND CASH EQUIVALENTS

Includes cash, bank deposits, other highly liquid short-term investments with original maturities of three months or less, readily convertible into a known amount of cash and which are subject to an insignificant risk of change in value. Cash and cash equivalents are held for the purpose of meeting short-term commitments and not for other purposes.

<b>Description</b>	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
Bank and Cash Resources	28	6	118,775	115,183
Financial Applications	71,582	56,665	487,116	791,013
<b>Total</b>	<b>71,610</b>	<b>56,671</b>	<b>605,891</b>	<b>906,196</b>

Financial investments are highly liquid, readily convertible into a known amount of cash, and are not subject to significant risk of change in value. These securities refer to Bank Deposit Certificates – CDBs, remunerated on average at the rate of 96% of the variation of the Interbank Deposit Certificate – CDI. These financial investments are stated at cost, plus income net of income tax earned. In 2023, the bonds were also CDBs, remunerated on average at a rate of 96% of the CDI variation.

As a result of the change in the commercial system, which took place in May 2024, some billings were not carried out or occurred with errors, which made collection impossible and, consequently, affected Celesc D's cash flow. Furthermore, in order not to harm customers and in a Proactively, the Administration postponed invoice due dates for this transition period for a period of 60 days, without applying fines and interest to impacted consumers. This action also reflected in revenue collection and also contributed to the reduction of resources recorded under the heading Cash and Cash Equivalents.

## 9. ACCOUNTS RECEIVABLE FROM CUSTOMERS

### 9.1. Consumers, Concessionaires and Permittees

Accounts receivable from customers correspond mainly to amounts receivable from customers for the supply, supply of billed energy and estimated energy supplied not billed in the normal course of the Group's activities.

Accounts receivable from customers are recognized at the invoiced amount and deducted from Estimated Losses on Doubtful Accounts – PECLD.

Consolidated				
Description	Dues	Overdue Up to 90 days	Overdue More than 90 days ago	06/30/2024
<b>Consumers (i)</b>	<b>778,943</b>	<b>499,787</b>	<b>501,959</b>	<b>1,780,689</b>
Residential	397,305	276,873	267,445	941,623
Industrial	100,884	37,983	84,983	223,850
Business	163,766	99,691	134,462	397,919
Rural	47,566	24,295	14,588	86,449
Public Power	36,013	25,045	447	61,505
Public Lighting	18,231	19,477	5	37,713
Public Service	15,178	16,423	29	31,630
<b>Supply to Other Concessionaires</b>	<b>168,895</b>	<b>40,410</b>	<b>39,093</b>	<b>248,398</b>
Concessionaires and Permissionaires	230,769	29,841	1,942	262,552
Transactions within the Scope of CCEE (ii)	1,551	-	-	1,551
Other Credits (iii)	5,210	10,569	37,151	52,930
Collection in Classification Process (i)	(68,635)	-	-	(68,635)
<b>Total</b>	<b>947,838</b>	<b>540,197</b>	<b>541,052</b>	<b>2,029,087</b>
Unbilled Revenue	525,634	-	-	525,634
PECLD with Clients	(8,326)	(12,478)	(361,368)	(382,172)
<b>Total Accounts Receivable from Customers – Net</b>	<b>1,465,146</b>	<b>527,719</b>	<b>179,684</b>	<b>2,172,549</b>
<b>Current</b>				<b>2,161,668</b>
<b>Non-Current</b>				<b>10,881</b>

(i) The increase in the balance in the Collection to Classify account is indicative of inconsistencies in the partial processing of the collection of some invoices, resulting from the transition to the new commercial system.

Consolidated				
Description	Dues	Overdue Up to 90 days	Overdue More than 90 days ago	12/31/2023
<b>Consumers (i)</b>	<b>760,343</b>	<b>263,898</b>	<b>459,245</b>	<b>1,483,486</b>
Residential	385,461	163,481	240,776	789,718
Industrial	83,756	30,089	80,127	193,972
Business	159,743	48,897	123,793	332,433
Rural	53,162	16,098	12,861	82,121
Public Power	44,658	5,218	1,386	51,262
Public Lighting	17,294	23	283	17,600
Public Service	16,269	92	19	16,380
<b>Supply to Other Concessionaires</b>	<b>232,550</b>	<b>7,622</b>	<b>37,400</b>	<b>277,572</b>
Concessionaires and Permissionaires	232,398	3,070	1,613	237,081
Transactions within the Scope of CCEE (ii)	152	-	-	152
Other Credits (iii)	-	4,552	35,787	40,339
<b>Total</b>	<b>992,893</b>	<b>271,520</b>	<b>496,645</b>	<b>1,761,058</b>
Unbilled Revenue	567,928	-	-	567,928
PECLD with Clients	(8,414)	(6,989)	(336,116)	(351,519)
<b>Total Accounts Receivable from Customers – Net</b>	<b>1,552,407</b>	<b>264,531</b>	<b>160,529</b>	<b>1,977,467</b>
<b>Current</b>				<b>1,952,160</b>
<b>Non-Current</b>				<b>25,307</b>

- (i) The balances by consumer class are the sum of billing and debt installments. Installments are at present value, considering the amount and the interest rate of 1.0% per month.
- (ii) Balance receivable originating from monthly settlement of the short-term market centralized by CCEE.
- (iii) The amounts refer mainly to the chargeable service (taxed), financial participation of the consumer and payment in installments on the credit card.

## 9.2. Estimated Losses on Doubtful Credits – PECLD

At Celesc D, expected credit losses are determined by applying a provisioning matrix that considers all reasonable and sustainable information, including prospective information.

The composition of the PECLD balance, by consumption class, is shown below:

Consolidated		
Consumers	06/30/2024	12/31/2023

Residential	182,729	166,340
Industrial	80,125	75,914
Commerce, Services and Others	81,985	73,810
Rural	6,220	5,542
Public Power	202	222
Public Lighting	19	284
Public Service	76	19
Concessionaires and Permissionaires	290	195
Free Consumers	3,297	2,365
Others	27,229	26,828
<b>Current Total</b>	<b>382,172</b>	<b>351,519</b>

At the subsidiary Celesc G, the default amounting to R\$1.37 million is due to an industrial class client that is in judicial recovery, this amount is fully included in estimated losses. Celesc G maintains the legal action for collection.

Below is a demonstration of the movement in the PECLD balance that occurred:

	<b>Consolidated</b>
<b>Description</b>	<b>Total</b>
<b>Balance on 12/31/2023</b>	<b>351,519</b>
Provision/Reversal Constituted in the Period	61,794
Effective loss of accounts receivable	(31,141)
<b>Balance on 06/30/2024</b>	<b>382,172</b>

Celesc D uses the provisions matrix as a practical expedient to estimate its expected credit losses over the next twelve months, having been updated in December 2023. Expected credit losses consider its historical experience, adjusting it to better reflect information about current conditions and reasonable and supportable forecasts of future economic conditions, without disregarding market information about credit risk.

To prepare the default matrix, a report was used, extracted and sent monthly to ANEEL with the amounts invoiced and not received. The objective of the report is to demonstrate the amounts not received (overdue and due) for each invoice up to the chosen date and define the point of stabilization of the invoice's aging curve, Aging.

Below are the values and percentages of expected losses segregated by consumption class, applied in the recognition of Celesc D:

<b>Receivables Balance</b>	<b>Concessionaires and Permissionaires</b>	<b>Residential</b>	<b>Industrial</b>	<b>Commercial</b>	<b>Rural</b>	<b>Public Power</b>	<b>Public Lighting</b>	<b>Public Service</b>
<b>Aging / Months</b>								
To win	230,336	397,305	101,274	163,766	47,566	36,013	18,231	15,178
Due 0 to 3 months	29,840	276,873	37,983	99,691	24,295	25,045	19,477	16,423
Due 3 to 6 months	345	36,982	6,786	12,983	2,937	230	1	10
Due 6 to 12 months	164	35,452	8,526	14,732	2,178	14	0	3
Due 12 to 18 months	121	37,295	10,154	17,197	2,866	13	1	2
Due 18 to 24 months	132	26,955	6,424	15,245	1,445	1	0	9
Due 24 to 36 months	0	57,447	12,668	27,626	2,590	51	0	2
Due 36 to 48 months	623	39,780	20,698	24,544	1,394	82	0	0
Due 48 to 60 months	557	28,334	10,980	15,025	1,077	15	0	2
Past due + 60 months	0	5,200	7,377	7,110	101	41	3	1
<b>Total</b>	<b>262,118</b>	<b>941,623</b>	<b>222,870</b>	<b>397,919</b>	<b>86,449</b>	<b>61,505</b>	<b>37,713</b>	<b>31,630</b>

<b>Loss Expectation</b>	<b>General</b>	<b>Residential</b>	<b>Industrial</b>	<b>Commercial</b>	<b>Rural</b>	<b>Public Power</b>	<b>Public Lighting</b>	<b>Public Service</b>
<b>Aging / Months</b>								
To win	0.55%	0.73%	0.39%	0.57%	0.17%	0.01%	0.00%	0.01%
Due 0 to 3 months	2.76%	2.37%	3.45%	3.17%	0.94%	0.11%	0.07%	0.32%
Due 3 to 6 months	26.02%	22.05%	54.01%	26.57%	7.53%	4.71%	15.06%	45.78%
Due 6 to 12 months	45.75%	39.96%	76.32%	37.49%	18.46%	12.08%	100.00%	71.62%
Due 12 to 18 months	60.54%	54.79%	91.37%	46.53%	34.64%	18.03%	100.00%	86.98%
Due 18 to 24 months	70.42%	68.75%	96.42%	52.89%	45.54%	46.42%	100.00%	86.98%
Due 24 to 36 months	76.72%	77.56%	96.51%	57.81%	58.80%	56.74%	100.00%	90.11%
Due 36 to 48 months	84.98%	86.20%	99.62%	68.92%	73.83%	85.34%	100.00%	90.11%
Due 48 to 60 months	90.61%	92.64%	99.89%	81.63%	87.12%	100.00%	100.00%	90.11%
Past due + 60 months	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

The application of the matrix to other accounts receivable, other than energy bills, are the percentages called General Class.

## i) Judicial Decision on the Adjustment Factor of the *Generation Scaling Factor* – GSF

Celesc G maintained in favor until July 31, 2023, an injunction that determined CCEE to limit the reduction of the physical guarantees of its plants exposed to hydrological risk, due to the incidence of *GSF*, to the maximum percentage of 5%, referring to CGHs Caveiras, Ivo Silveira, Rio do Peixe, Pirai and São Lourenço, when an unfavorable sentence was handed down revoking the granting of guardianship and dismissing the requests as unfounded, the following were filed: a) Appeal for the purpose of reforming the sentence, and; b) Request for Suspension of Appeal, both of which have not yet been judged.

Celesc G awaits a solution for the CGHs, not included in the renegotiation of the hydrological risk of Law No. 14,052/2020, without any injunction and without any further liabilities associated with it.

## 10. STOCKS

Stocks are made up of materials intended for maintaining energy generation and, mainly, energy distribution operations.

Description	Consolidated	
	06/30/2024	12/31/2023
Distribution Warehouse	22,824	23,202
Generation Warehouse	68	68
Others	3	-
<b>Total</b>	<b>22,895</b>	<b>23,270</b>

## 11. TAXES TO RECOVER

The IRPJ and CSLL balances to be offset at the Parent Company arise from the recognition of negative balances from previous years and their financial updates in addition to the IRRF levied on JCP credited by its subsidiaries. In subsidiaries, the balances are due to negative balances from previous years and their financial updates, IRPJ credit referring to Law No. 11,196/2005 (Good Law on tax incentives), financial investments and the collection of IRPJ and CSLL based on an estimate made during the year. first quarter.

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
IRPJ and CSLL to be compensated	52,011	61,925	203,241	94,572
<b>Total</b>	<b>52,011</b>	<b>61,925</b>	<b>203,241</b>	<b>94,572</b>

Recoverable ICMS credits recorded in non-current assets arise from acquisitions of fixed assets and can be offset in up to 48 months.

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
PIS/COFINS (ICMS Calculation Base Exclusion)	-	-	535,391	584,061
ICMS	-	-	51,505	61,482
PIS/COFINS (i)	-	-	20,489	-
Others	-	-	739	993
<b>Total</b>	<b>-</b>	<b>-</b>	<b>608,124</b>	<b>646,536</b>
<b>Current</b>	<b>-</b>	<b>-</b>	<b>188,916</b>	<b>173,012</b>
<b>Non-Current</b>	<b>-</b>	<b>-</b>	<b>419,208</b>	<b>473,524</b>

- (i) The amount to be recovered from PIS/COFINS arises from a review of the calculation processes for these taxes, at Celesc D, in the year 2023.

### 11.1. PIS/COFINS (Exclusion of ICMS from the calculation base) - 2nd action

Description	Parent Company	Consolidated

<b>Balance on 12/31/2023</b>	-	<b>584,061</b>
Financial update	-	22,430
Write-off due to credit usage	-	(71,100)
<b>Balance on 06/30/2024</b>	-	<b>535,391</b>
<b>Current</b>	-	<b>142,201</b>
<b>Non-Current</b>	-	<b>393,190</b>

On July 9, 2019, Celesc D filed a second action, requesting the return of amounts relating to the period from January 2015 onwards. The action was judged valid in the first instance, recognizing the concessionaire's right to exclude ICMS from the PIS/COFINS calculation base, as of January 1, 2015, a decision confirmed by the Federal Regional Court of the 4th Region when analyzing the appeal filed by the Union – National Treasury.

However, as a result of the modulation of the effects of the decision handed down, the retraction court limited the right to reimbursement of the undue payment, as of March 15, 2017, the date of judgment

on the merits of Extraordinary Appeal No. 574,706 by the Federal Supreme Court. The process became final and unappealable on May 26, 2022, and the Federal Revenue obtained authorization of the credits on December 27, 2022, starting in February 2023 the processes of offsetting taxes due with the qualified credit.

On January 5, 2024, the Ministry of Finance published Normative Ordinance No. 14, limiting the use of credits whose total value is equal to or greater than R\$500.0 million, arising from a final and unappealable court decision to offset own debts, within a minimum period of sixty months.

As a result of the future offsets of this balance, Celesc D classified the PIS/COFINS credit as current assets based on projections of amounts to be offset in the next twelve months.

## 12. DIVIDENDS/JCP RECEIVABLE AND OTHERS

### 12.1. Dividends and JCP Receivable

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Rondinha Dividends	-	-	270	-
Xavantina Dividends	-	-	178	-
SCGÁS Dividends	-	1,367	-	1,367
ECTE Dividends	-	3,123	-	3,123
DFESA Dividends	-	514	-	514
Casan Dividends	1,315	-	1,315	-
JCP Celesc G	21,808	43,616	-	-
JCP Celesc D	170,809	174,528	-	-
JCP SCGÁS	1,400	1,150	1,400	1,150
JCP EDP Transmissão Aliança	-	-	3,513	3,513
<b>Total Current</b>	<b>195,332</b>	<b>224,298</b>	<b>6,676</b>	<b>9,667</b>

### 12.2. Other Assets and Liabilities – Current and Non-Current

#### 12.2.1 Other Assets

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Subsidy Decree No. 7,891/2013	-	-	51,093	51,093
ICMS ST (i)	-	-	43,834	37,537
Infrastructure Sharing (ii)	-	-	60,401	44,301
Proinfra Advance (iii)	-	-	23,101	24,873
CDE Refund Difference	-	-	23,315	-
Low Income Program	-	-	6,798	6,645
Expenses Paid in Advance (iv)	57	442	1963	3,114
Count Flags	-	-	3,977	3,684
Intended for Disposal	-	-	3,585	3,075
Personnel at your disposal	-	-	815	794
Miscellaneous Advances (v)	82	71	17,836	7,795
Water Scarcity Bonus	-	-	1,138	1,138
Regulatory Fees to be Compensated	-	-	-	8,156
Alienation of Assets and Rights	-	-	10,344	-
Other Credits (vi)	148	-	5,886	2,197
<b>Total</b>	<b>287</b>	<b>513</b>	<b>254,086</b>	<b>194,402</b>
<b>Current</b>	<b>287</b>	<b>513</b>	<b>240,238</b>	<b>191,326</b>
<b>Non-Current</b>	<b>-</b>	<b>-</b>	<b>13,848</b>	<b>3,076</b>

#### (i) ICMS Tax Replacement - ST



Amounts receivable from Free Consumers arising from the collection of taxes on electricity bills linked to Agreement/CONFAZ No. 77, of August 5, 2011, net of estimated receipt losses.

## (ii) Infrastructure Sharing

Refers to the use of fixing points on Celesc D poles, carried out by third parties, to provide telecommunications services of collective interest, such as telephony, internet, cable TV and others.

## (iii) Advance of the Incentive Program for Alternative Sources of Electricity – PROINFA

Refers to the advance of the charge regulated by Decree No. 5,025/2004, at Celesc D, which aims to increase the participation of alternative renewable sources in the production of electrical energy.

## (iv) Expenses Paid in Advance

They correspond mainly to insurance premiums in the amount of R\$1.6 million.

## (v) Miscellaneous advances

The main anticipated expenses are salary advances (R\$578.6 thousand), 13th salary advances (R\$8.7 million), vacations (R\$1.6 million) and food vouchers (R\$6.6 million).

## (vi) Other Credits

They mainly correspond to amounts receivable from contractual fines with suppliers and damages caused by third parties to the Company's assets.

### 12.2.2. Other Liabilities

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Available Employees	725	830	-	-
Related Parties/Celos	83	-	11,257	33
Related Parties/SC Government	-	-	-	5,846
Cosip	-	-	65,080	42,053
Contract Agreements	-	-	10,729	13,200
CDE Subsidy Difference	-	-	195	3,283
Obligations to Employees	-	-	48	634
Energy Bills Paid in Duplicity	-	-	12,561	8,616
Itaipu Bonus	-	-	130	133
Credits Payable to the Consumer	-	-	15,613	5,553
ICMS Credits in Payment Process	-	-	5,858	5,264
DIC/FIC Penalty	-	-	830	1,838
Water Scarcity Bonus	-	-	1,156	1,146
Shareholders	205	205	205	205
Third Party Services Billing Contract	1,345	120	1,345	120
Payment of Legal Expenses	-	14	-	14
Insurance to Pay	-	-	-	404
Guarantee Deposits	202	201	586	277
Others	-	-	10,644	19,260
<b>Total Current</b>	<b>2,560</b>	<b>1,370</b>	<b>136,237</b>	<b>107,879</b>

## 13. FINANCIAL ASSETS/LIABILITIES

### 13.1. Sectoral Financial Assets/Liabilities

Sectoral Financial Assets/Liabilities are made up of values arising from the difference between the costs predicted by ANEEL and those actually incurred during the validity of the tariff. For this portion there must be neutrality in relation to the company's performance, be it a financial asset or liability, being fully passed on to the consumer as an addition or reduction in the tariff.

Consolidated										
Description	12/31/2023	ppropriation	Amorti- zation	Pay- portion	Transfer rence	06/30/2024	Balance in Amortization (i)	Balance in Constitution (ii)	Current	No current
<b>Sector Financial Asset</b>	<b>569,899</b>	<b>(7,630)</b>	<b>(119,525)</b>	<b>39,144</b>	<b>-</b>	<b>481,888</b>	<b>32,719</b>	<b>449,169</b>	<b>417,008</b>	<b>64,880</b>
Energy Acquisition	229,668	(147,958)	(13,752)	16,089	-	84,047	3,748	80,299	72,448	11,599
Basic Network Transport (a)	199,340	58,660	(73,224)	14,102	-	198,878	19,955	178,923	173,034	25,844
Energy Transport	24,167	6,706	(8,825)	1,714	-	23,762	2,406	21,356	20,677	3,085
ESS	52,214	49,289	(14,913)	4,946	-	91,536	4,064	87,472	78,901	12,635
CDE	3,374	73,248	-	2,505	-	79,127	-	79,127	67,698	11,429
Neutrality Parcel A	18,115	(17,842)	-	(273)	-	-	-	-	-	-
Energy Overcontracting	41,034	(30,839)	(7,882)	(36)	-	2,277	2,277	-	2,277	-
Others	1987	1,106	(929)	97	-	2,261	269	1992	1973	288
<b>Sector Financial Liabilities</b>	<b>(1,379,224)</b>	<b>(616,089)</b>	<b>869,933</b>	<b>(56,556)</b>	<b>(60,045)</b>	<b>(1,241,981)</b>	<b>(248,896)</b>	<b>(993,085)</b>	<b>(1,084,826)</b>	<b>(157,155)</b>
Itaipu Energy Cost (b)	(195,985)	(52,460)	123,196	(12,767)	-	(138,016)	(33,575)	(104,441)	(122,930)	(15,086)
Proinfra	(20,890)	(8,865)	17,181	(1,415)	-	(13,989)	(4,682)	(9,307)	(12,645)	(1,344)
CDE	(9,228)	-	7,590	(430)	-	(2,068)	(2,068)	-	(2,068)	-
Neutrality Portion A (c)	(54,160)	(216,196)	42,020	(9,210)	-	(237,546)	(12,140)	(225,406)	(204,987)	(32,559)
Energy Overcontracting	(56,241)	(100,148)	43,635	(6,515)	-	(119,269)	(12,607)	(106,662)	(103,862)	(15,407)
Tariff Returns (d)	(589,070)	(34,937)	427,906	(1,496)	-	(197,597)	(123,618)	(73,979)	(173,202)	(24,395)
Tariff Flags	(174)	174	-	-	-	-	-	-	-	-
Hydrological Risk (e)	(406,468)	(199,766)	180,648	(22,131)	-	(447,717)	(52,187)	(395,530)	(390,585)	(57,132)
CDE Modicidade Eletrobras	(31,876)	-	22,729	(2,425)	(60,045)	(71,617)	(6,566)	(65,051)	(62,221)	(9,396)
Others	(15,132)	(3,891)	5,028	(167)	-	(14,162)	(1,453)	(12,709)	(12,326)	(1,836)
<b>Balance Assets/ (Liabilities)</b>	<b>(809,325)</b>	<b>(623,719)</b>	<b>750,408</b>	<b>(17,412)</b>	<b>(60,045)</b>	<b>(760,093)</b>	<b>(216,177)</b>	<b>(543,916)</b>	<b>(667,818)</b>	<b>(92,275)</b>

The balance of the sectoral financial liability in constitution is due to the tariff coverage being less adherent in relation to the costs incurred, that is, a tariff coverage that covered all costs generating a surplus to be returned in the 2024 RTA.

- (i) Amortization balance – corresponds to the amortization over 12 months of the items included in the August 2023 RTA.
- (ii) Balance in constitution – corresponds to the constitution, active or passive, of the items that will be included in the next RTA that will take place in August 2024:
- Basic network transport: The balance observed in the period refers to the effect of the increase in Transmission Tariffs (TUST), which remunerates the costs of the Basic Network and other transmission charges.
  - Itaipu energy cost: Itaipu's electricity costs attributed monthly to distributors are valued according to the dollar exchange rate. The Itaipu fare was reduced in dollars and the exchange rate during this period showed a devaluation in relation to the real. The formation of the balance comes from variations in the dollar exchange rate.
  - Neutrality of Installment A: During the period under analysis there was a growth in the market in which the distributor is inserted, leading to greater collection of Sector Charges.
  - Tariff Returns correspond mainly to PIS/COFINS on the ICMS calculation basis that has been returned to the consumer (NE 29).
  - Hydrological Risk – Anticipation: The amounts in constitution refer to the tariff coverage of Hydrological Risk costs, provided for in the previous tariff process, which cover the GSF costs for hydroelectric plants.

Composition of the balance for the period segregated by RTA:

Consolidated		
Description	06/30/2024	12/31/2023
CVA 2023 – Period from 08/23/2022 to 08/22/2023	(10,152)	(45,295)
CVA 2024 – Period from 08/23/2023 to 08/22/2024	333,429	327,955
<b>Total – CVA</b>	<b>323,277</b>	<b>282,660</b>
Other Items – Period from 08/23/2022 to 08/22/2023	(206,025)	(919,178)
Other Items – Period from 08/23/2023 to 08/22/2024	(877,345)	(172,807)
<b>Total – Other Items – CVA</b>	<b>(1,083,370)</b>	<b>(1,091,985)</b>
<b>Total</b>	<b>(760,093)</b>	<b>(809,325)</b>



## 13.2. Financial Asset – Grant Bonus

In 2016, Celesc G paid R\$228.6 million as Grant Bonus – BO, under the terms of Law No. 12,783/2013 and in accordance with the rules of Aneel Auction Notice No. 12/2015, referring to the new concessions of Usinas Garcia, Bracinho, Palmeiras, Cedros and Salto. The return of this amount is included in the RAG of these plants and will be reimbursed by consumers over 30 years with annual adjustment by the IPCA, as defined by ANEEL.

The balance of the financial asset for each of the plants is calculated by the amount paid of the Grant Bonus Return – RBO, through the RAG approved annually by ANEEL; for monthly interest calculated based on the Effective Interest Rate – IRR; and monetary updating by the IPCA.

Description	Garcia Plant	Bracinho Plant	Cedros Plant	Salto Plant	Palmeiras Plant	Consolidated
						Total
<b>Balance on 12/31/2023</b>	<b>52,350</b>	<b>75,332</b>	<b>57,429</b>	<b>34,873</b>	<b>139,377</b>	<b>359,361</b>
Monetary Update	1,259	1,813	1,383	837	3,361	8,653
Fees	3,133	4,571	3,369	2,373	7,349	20,795
Amortization	(3,299)	(4,764)	(3,535)	(2,425)	(7,900)	(21,923)
<b>Balance on 06/30/2024</b>	<b>53,443</b>	<b>76,952</b>	<b>58,646</b>	<b>35,658</b>	<b>142,187</b>	<b>366,886</b>
<b>Current</b>						<b>42,971</b>
<b>Non-Current</b>						<b>323,915</b>

The amortization of the Concession Bonus financial asset occurs in return for the recognition of revenue from the supply of electricity.

## 14. COMPENSIBLE FINANCIAL ASSET – CONCESSION

Description	06/30/2024	Consolidated
		12/31/2023
<b>Compensable Financial Asset – Energy Distribution</b>	<b>900,266</b>	<b>775,920</b>
In Service	900,266	775,920
<b>Compensable Financial Asset – Energy Generation</b>	<b>168,437</b>	<b>165,002</b>
Compensable Asset	2,421	2,421
Compensable Asset – Pery Plant Basic Project	166,016	162,581
<b>Total</b>	<b>1,068,703</b>	<b>940,922</b>
<b>Current</b>	<b>18,829</b>	<b>18,215</b>
<b>Non-Current</b>	<b>1,049,874</b>	<b>922,707</b>

### 14.1. Compensable Financial Asset – Energy Distribution

Works in progress mainly related to the construction and expansion of substations, distribution lines and networks and measuring equipment, measured at historical cost, net of special obligations, are accounted for as Contract Assets.

As these works are completed, due to the extension of the 5th Addendum to Concession Contract No. 56/1999, Celesc D bifurcates its assets linked to the concession into Intangible Assets and Compensable Financial Assets.

Based on the Technical Interpretation ICPC 01/IFRIC 12 – Concession Contracts, the Compensable Financial Asset refers to the fair value of the investments made, linked to the concession, corresponding to the established right to receive cash via compensation at the time of reversion of the assets to the granting power at the end of the concession.

The portion of the infrastructure that will be used during the concession is allocated to Intangible Assets, being amortized until the end of the concession.

Description	Consolidated
	Total
<b>Balance on 12/31/2023</b>	<b>775,920</b>
(+) Transfer of Contract Asset	109,419
(+) Fair Value of the Compensable Financial Asset - Concession (i)	15,271
(-) Rescue	(344)
<b>Balance on 06/30/2024</b>	<b>900,266</b>
(i) IPCA	

The recognition of the fair value of the Indemnifiable Financial Asset of the distribution concession is recorded as gross operating revenue.

## 14.2. Compensable Financial Asset – Energy Generation

ANEEL, through Normative Resolution – REN nº 596/2013, defined the details of the rules for indemnifying the residual value of assets linked to concessions. Celesc G requested from the granting authority at the end of the concessions for the Bracinho, Cedros, Salto and Palmeiras Plants, by way of compensation, in accordance with criteria and procedures for calculations established by REN, the investments made in infrastructure and not depreciated during the concession period, for have the unconditional right to compensation, as provided for in the contract.

According to REN No. 942/2021, documentation proving improvements should be filed within 1 (one) year of the rule coming into effect. In relation to this point, Celesc G hired a company accredited by ANEEL and filed an Assessment Report.

With a significant duration in its discussion, the compensation process for these concessions is still being processed by the Regulatory Agency, whose infra legal aspects do not discuss the defined right. It is worth noting that ANEEL requested, in 2023, the sending of additional data with a view to validating the report sent and defining the compensation value.

The balances of financial assets required for compensation are presented in the following table:

<b>Power Plants</b>	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Bracinho HPP	85	85
Cedros HPP	195	195
Salto HPP	1,906	1,906
Palmeiras HPP	235	235
<b>Total</b>	<b>2,421</b>	<b>2,421</b>

## 14.3. Compensable Financial Asset – Basic Project Usina Pery

In 2017, the concession of Usina Pery – UHE Pery was extended under the terms of Federal Law No. 12,783, of January 11, 2013, under the quota regime for the physical guarantee of energy and power, on which occasion it was signed with the Ministry of Mines and Energy - MME, on July 7, 2017, the 4th Addendum to Concession Contract No. 006/2013 – ANEEL. The concession was extended for a period of 30 years, ending on July 9, 2047.

However, during the approval processes of the Annual Generation Revenues – RAG, in the years 2018, 2019 and 2020, ANEEL chose to readjust the Cost of Improvements in the Management of Generation Assets – Improvement of the GAM, without defining the remuneration for compensation investments in non-amortized and non-depreciated reversible assets from the previous concession, based on the provisions of article 15 of Federal Law No. 12,783/2013, in accordance with article 3 of MME Ordinance No. 257, of July 5, 2017.

Through Order No. 2,018, of July 6, 2021, ANEEL approved the right of Celesc G to receive compensation from the Pery Plant Basic Project in the amount of R\$114.5 million incorporated into RAG, retroactive to July 1, 2018, updated by the IPCA and monthly remunerative interest calculated based on the IRR.

On June 30, 2024, the updated balance is R\$166.0 million. The balance is amortized monthly, in return for the recognition of revenue from electricity supply, until the end of the final concession period, which will occur in July 2047, according to values approved in the RAG annually, and for the 2023/2024 cycle, R\$19.2 million refers to compensation.

<b>Balance on 12/31/2023</b>	<b>162,581</b>
Monetary Update	3,919
Fees	9,100
Amortization	(9,584)
<b>Balance on 06/30/2024</b>	<b>166,016</b>
<b>Current</b>	<b>18,829</b>
<b>Non-Current</b>	<b>147,187</b>

## 15. CONTRACT ASSET

Refer to the values of assets under construction and expansion of substations, distribution lines and networks and measuring equipment, measured at historical cost and net of special obligations, related to the energy distribution Concession Contract, being classified as contract assets because they are subject to the satisfaction of performance obligations.

Upon completion of the construction of the infrastructure, said contract assets are transferred to Compensable Financial Asset or Intangible Asset, depending on the form of remuneration. The aforementioned contract assets are bifurcated as Compensable Financial Assets, within the scope of CPC 48/IFRS 9, or as intangible assets, according to the form of remuneration described in ICPC 01/IFRIC 12.

	<b>Consolidated</b>
<b>Description</b>	
<b>Balance on 12/31/2023</b>	<b>486,893</b>
(-) Transfers to Intangible Assets	(379,666)
(-) Transfers to Financial Assets	(109,419)
(+) Contract Asset Additions - Distribution Infrastructure Goods	451,865
(+) Contract Asset Additions - Administrative Assets	56,411
(-) Ongoing Special Obligations - OE	(111,372)
(-) Write-off of Contract Asset to Result	(54)
<b>Balance on 06/30/2024</b>	<b>394,658</b>

Special obligations represent resources related to the financial participation of the consumer, the Union, States and Municipalities, intended for investments in projects linked to the concession, and are not onerous liabilities or shareholder credits.

## 16. RELATED PARTIES

The Company has a policy on transactions with related parties and the balances in assets and liabilities, current and non-current, are shown in the following table:

Description	Parent Company		Consolidated	
	Assets	Liabilities	Assets	Liabilities
	Accounts to To receive	Other Debts	Accounts to To receive	Other Debts
<b>Security Foundation (i)</b>				
<b>CELOS</b>				
Contribution Prev., Health Plan and Others	-	-	-	2,132,977
Energy Billing	-	-	6	-
<b>Associates and Jointly Controlled</b>				
<b>DFESA (ii)</b>				
Energy Purchase	-	-	-	1,356
Dividends and JCP	514	-	514	-
<b>SC Gas</b>				
Dividends and JCP	2,517	-	2,517	-
<b>EDP</b>				
Dividends and JCP	-	-	3,513	-
<b>ECTE</b>				
Dividends and JCP	3,123	-	3,123	-
<b>Subsidiaries</b>				
<b>Celesc G</b>				
Dividends and JCP	43,616	-	-	-
<b>Celesc D (iii)</b>				
Agreement Collection Fee	-	324	-	-
Personnel at your disposal	-	830	-	-
Dividends and JCP	174,528	-	-	-
<b>Balance on 12/31/2023</b>	<b>224,298</b>	<b>1,154</b>	<b>9,673</b>	<b>2,134,333</b>

**Security Foundation**

<b>CELOS</b>				
Contribution Prev., Health Plan and Others	-	83	-	2,086,700
Energy Billing	-	-	5	-
<b>Associates and Jointly Controlled</b>				
<b>DFESA</b>				
Energy Purchase	-	-	-	1,356
Dividends and JCP	-	-	-	-
<b>SC Gas</b>				
Dividends and JCP	1,400	-	1,400	-
<b>EDP</b>				
Dividends and JCP	-	-	3,513	-
<b>ECTE</b>				
Dividends and JCP	-	-	-	-
<b>Xavantina</b>				
Dividends and JCP	-	-	178	-
<b>Rondinha</b>				
Dividends and JCP	-	-	270	-
<b>Subsidiaries</b>				
<b>Celesc G</b>				
Dividends and JCP	21,808	-	-	-
<b>Celesc D</b>				
Agreement Collection Fee	-	135	-	-
Personnel at your disposal	-	725	-	-
Dividends and JCP	170,809	-	-	-
<b>Balance on 06/30/2024</b>	<b>194,017</b>	<b>943</b>	<b>5,366</b>	<b>2,088,056</b>

Transactions with related parties, involving profit and loss accounts, are shown in the following table and the balances represent the movement in the 1st half of the year:

Description	Parent Company			Consolidated		
	Operational Expenses	Other Expenses	Financial Revenues	Operational Expenses	Sales Revenue	Conventional Resale Cost
<b>Security Foundation</b>						
<b>CELOS</b>						
Pension and Assistance Plans	(10)	-	-	(72,589)	-	-
Energy Billing	-	-	-	-	51	-
<b>Affiliate</b>						
<b>DFESA</b>						
Energy Purchase	-	-	-	-	-	(7,224)
<b>Parent Company</b>						
<b>Celesc D</b>						
Agreement Collection Fee	-	(884)	-	-	-	-
Available Personnel	(4,399)	-	-	-	-	-
<b>Balance on 06/30/2024</b>	<b>(4,409)</b>	<b>(884)</b>	<b>-</b>	<b>(72,589)</b>	<b>51</b>	<b>(7,224)</b>

Description	Parent Company			Consolidated		
	Operational Expense	Other Expenses	Financial Revenues	Operational Expenses	Sales Revenue	Conventional Resale Cost
<b>Controlling Shareholder</b>						
<b>SC State Government</b>						
Sales Revenue	-	-	-	-	53,741	-
<b>Security Foundation</b>						
<b>CELOS</b>						
Pension and Assistance Plans	(3)	-	-	(79,972)	-	-
Energy Billing	-	-	-	-	-	-
<b>Affiliate</b>						
<b>DFESA</b>						
Energy Purchase	-	-	-	-	-	(7,184)
<b>Parent Company</b>						
<b>Celesc D</b>						
Agreement Collection Fee	-	(918)	-	-	-	-
Available Personnel	(4,030)	-	-	-	-	-
<b>Balance on 06/30/2023</b>	<b>(4,033)</b>	<b>(918)</b>	<b>-</b>	<b>(79,972)</b>	<b>53,741</b>	<b>(7,184)</b>

(i) Celesc D is a sponsor of the Celos Supplementary Pension Foundation, providing benefits to its employees, such as Social Security Contribution, Health Plan and Other benefits. Celos owns 8.63% of the Company's common shares.

(ii) DFESA, a related company of the Company, has a short and long-term energy sales contract signed with Celesc G, for resale. The contract signed between the parties is for a period of ten years (2015-2025), for the purchase of 15.1862 average MW, at a value of R\$120.00 (one hundred and twenty reais) per average MW.

(iii) Celesc D charges the Company a percentage, corresponding to a fee, on the provision of the agreement collection service through the energy bill.

The Company has transactions with its majority shareholder, the Government of the State of Santa Catarina. Because the Government is a state entity and has control over the Group, the Company is exempt from disclosing transactions, balances and commitments, in accordance with CPC 05 (R1)/IAS 24 – Disclosure about Related Parties.

It should be noted that the transactions carried out are related to the payment of dividends and interest on equity by the Company, the charge for the supply of energy and personnel available by Celesc D. There is also the obligation to collect the ICMS due and the ICMS tax replacement for free consumers.

### 16.1. Remuneration of Key Administration Personnel

The remunerations of the administrators (Board of Directors – BoD, Fiscal Council – CF and Executive Board) are shown below:

Description	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Fees	5,093	3,136	5,093	3,136
Sharing in Profit and/or Results (i)	-	1,882	-	1,882
Social Charges	1,228	838	1,228	838
Others	641	657	641	657
<b>Total</b>	<b>6,962</b>	<b>6,513</b>	<b>6,962</b>	<b>6,513</b>

The structure and composition of the statutory bodies of the Wholly-Owned Subsidiaries Celesc D and Celesc G are made up, obligatory, of the members elected to occupy the respective positions in the Company.

(i) Only members of the Executive Board are entitled to share in profits and/or results (PLR).

## 17. RESULT WITH CORPORATE INCOME TAX – IRPJ AND WITH SOCIAL CONTRIBUTION ON NET PROFIT – CSLL

### 17.1. Composition of Net Deferred IRPJ and CSLL

The following table presents the balances of the net deferred IRPJ and CSLL accounts:

Description	Parent Company (i)		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Assets	-	-	804,617	854,645
Liabilities	-	-	(103,086)	(98,092)
<b>Net Deferred Tax</b>	<b>-</b>	<b>-</b>	<b>701,531</b>	<b>756,553</b>

Of the total of R\$701.5 million of net deferred taxes, the value of R\$804.6 million of deferred assets comes from temporary differences of Celesc D, while the deferred liability of R\$103.08 million refers to Celesc G.

Temporary Differences	Deferred Asset		Deferred Liabilities		Consolidated Net Deferred	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Provision for Contingencies	160,109	166,543	-	-	160,109	166,543
Provision for Losses on Assets	35,358	23,185	-	-	35,358	23,185
Post-Employment Benefit	714,369	722,102	-	-	714,369	722,102
Lease – CPC 06	304	329	-	-	304	329
Assigned Cost	-	-	6,499	6,643	(6,499)	(6,643)
Deferred IR and CS on Tax Loss	-	50,694	-	-	-	50,694
ICPC 01 Effects – Concession Contracts	-	-	44,502	45,561	(44,502)	(45,561)
Effects CPC 39 – Financial Instruments	-	-	54,832	56,138	(54,832)	(56,138)
Grant Bonus	-	-	64,143	60,567	(64,143)	(60,567)
Pery Plant Financial Asset	-	-	23,983	22,258	(23,983)	(22,258)
GSF Hydrological Risk Renegotiation	-	-	14,147	14,410	(14,147)	(14,410)
Other Provisions	-	-	503	723	(503)	(723)
<b>Total</b>	<b>910,140</b>	<b>962,853</b>	<b>208,609</b>	<b>206,300</b>	<b>701,531</b>	<b>756,553</b>

## 17.2. Constitution of Deferred Tax Asset on Tax Loss

In accordance with CPC 32/IAS12, the Parent Company did not record deferred tax assets on tax losses in the amount of R\$103.8 million, due to the improbability of there being future taxable profit available against which temporary differences could be used.

## 17.3. Realization of Deferred Assets

The tax base of IRPJ and CSLL arises not only from the profit generated, but from the existence of non-taxable revenues, non-deductible expenses, tax incentives and other variables, with no immediate correlation between the Company's net profit and the income tax and social contribution results. Therefore, the expectation of using tax credits should not be taken as the sole indication of the Company's future results.

The realization of deferred taxes is based on budgetary projections approved by the Company's Board of Directors, with the objective of defining and presenting actions necessary to meet regulatory demands in order to converge towards compliance with the concession contract.

The Company's Management considers that deferred assets arising from temporary differences will be realized, in proportion to the final resolution of the contingencies and events to which they refer, when they will be offset against taxable profits.

Deferred taxes on actuarial liabilities for employee benefits are being realized through the payment of contributions.

The realization estimates for the balance of total assets as of June 30, 2024 are:

Year	Consolidated	
	06/30/2024	12/31/2023
2024	24,070	71,570
2025	13,823	13,854
2026	17,836	17,837
2027	16,044	16,046
Above 2028	838,367	843,546
<b>Total</b>	<b>910,140</b>	<b>962,853</b>

## 17.4. Conciliation IRPJ and CSLL Recognized in Net Equity

The movement in the attributed cost and the IRPJ and CSLL values, recognized directly in equity, is shown below:

Description	Consolidated
	Total
<b>Balance on 12/31/2022</b>	<b>24,547</b>
(-) Write-off of Assigned Cost	(873)

(+) Taxes (IRPJ/CSLL)	297
<b>Balance on 12/31/2023</b>	<b>23,971</b>
(-) Write-off of Assigned Cost	(420)
(+) Taxes (IRPJ/CSLL)	143
<b>Balance on 06/30/2024</b>	<b>23,694</b>

## 17.5. IRPJ and CSLL Reconciliation Recognized in other Comprehensive Results

The movement of employee benefits with the amounts of IRPJ and CSLL, recognized directly in other comprehensive income, is shown below:

	<b>Consolidated</b>
<b>Description</b>	<b>Total</b>
<b>Balance on 12/31/2022</b>	<b>1,172,309</b>
(+) Addition of Benefits to employees	386,716
(-) Taxes (IRPJ/CSLL)	(131,483)
<b>Balance on 12/31/2023</b>	<b>1,427,541</b>
(+) Addition of Benefits to employees	-
(-) Taxes (IRPJ/CSLL)	-
<b>Balance on 06/30/2024</b>	<b>1,427,541</b>

## 17.6. Reconciliation of IRPJ and Current and Deferred CSLL

The reconciliation of IRPJ and CSLL expenses, at the nominal and effective rate, is shown below:

	<b>Parent Company</b>		<b>Consolidated</b>	
<b>Description</b>	<b>06/30/2024</b>	<b>06/30/2023</b>	<b>06/30/2024</b>	<b>06/30/2023</b>
<b>Profit/(Loss) before IRPJ and CSLL</b>	<b>508,691</b>	<b>433,033</b>	<b>712,581</b>	<b>592,290</b>
Combined Nominal Rate of IRPJ and CSLL	34%	34%	34%	34%
<b>IRPJ and CSLL</b>	<b>(172,955)</b>	<b>(147,231)</b>	<b>(242,278)</b>	<b>(201,379)</b>
<b>Permanent Additions and Deletions</b>				
Equity Equivalence	177,597	151,686	10,054	9,705
Tax Benefit	-	-	(67)	(627)
Tax Incentive	-	-	3,164	3,600
Interest on Equity	(5,144)	(4,518)	28,274	30,302
Non-deductible Provisions	1,134	(1,153)	1,134	(1,153)
Non-deductible fines	-	-	(4,716)	(2,573)
IRPJ/CSLL without Tax Loss not recognized	49	(83)	49	(83)
Participation of Administrators	(785)	(233)	(823)	(265)
Law of Good	-	-	518	1602
Other Additions (Exclusions)	991	1,532	1,688	1614
<b>Total Current and Deferred IRPJ and CSLL</b>	<b>887</b>	<b>-</b>	<b>(203,003)</b>	<b>(159,257)</b>
Current	(31)	-	(175,006)	(110,589)
Deferred	918	-	(27,997)	(48,668)
<b>Effective Tax Rate</b>	<b>-0.17%</b>	<b>0.00%</b>	<b>28.49%</b>	<b>26.89%</b>

The value of the Parent Company's Deferred IRPJ and CSLL, R\$918 thousand, comes from the recognition in the period of tax loss credits and negative calculation basis of Social Contribution on Net Profit not constituted in deferred assets in previous periods, due to improbability there must be future taxable profit available against which temporary differences can be used (NE 17.2).

This amount was used to pay 50% of the debt with adherence to the Incentive Self-regularization program for taxes administered by the Special Secretariat of the Federal Revenue of Brazil (NE 25.1).

## 17.7. Uncertainty about IRPJ and CSLL treatment

### 17.7.1. Tax action procedure No. 0900100-2018-00117-1

On September 24, 2018, the Special Secretariat of the Federal Revenue of Brazil – SERFB initiated tax action procedure on 0900100-2018-00117-1. This procedure resulted, on January 8, 2019, in the issuance of tax assessment notice No. 10980.727742/2018-81 in the amount of R\$306.8 million. The aforementioned notice of infraction is related to the calculation of the real profit and the CSLL calculation basis, thus attributing to the concessionaire:



a) Undue adjustments attributed to the Compensation Account for Variation in the values of Items in Portion A – CVA;

b) Failure to comply with the remaining term of the concession contract for the purposes of the determinations provided for in article 69 of Federal Law No. 12,973/2014.

After the Administration's analysis, it was found that the values determined by the tax entity are dissociated from tax rules, doctrine and court decisions in similar cases. Management, supported by the position of its legal advisors, understands that the procedures adopted will probably be accepted in decisions of higher courts of last instance (probability of acceptance >50%), for their full value and, for this reason, it has not recorded any liabilities of IRPJ/CSLL in relation to these actions.

In 2020, the Administrative Council for Tax Appeals - CARF, in judging the Voluntary Appeal filed by the Company, partially granted the request, in order to cancel the requirements relating to the adjustments (additions) referred to in art. 69 of Law No. 12,973/2014, and the application of isolated fines for failure to collect estimates, maintaining the requirement to tax positive adjustments related to the CVA on an accrual basis. The administrative process has ended.

On October 20, 2023, Celesc proposed an action to annul the tax credit maintained at the administrative level, offering an insurance policy as a guarantee, which was accepted by the federal tax authorities. The process is in the initial processing phase.

In turn, on December 7, 2023, the Union – National Treasury proposed the fiscal execution of the CDA related to the tax, whose updated value for that date is R\$250.47 million. Tax enforcement has been suspended due to the attachment of the guarantee insurance rights from the previous annulment action.

## 18. INVESTMENTS IN SUBSIDIARIES, JOINTLY CONTROLLED PARTIES AND AFFILIATES

		Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
		<b>2,877,973</b>	<b>2,477,114</b>	-	-
		2,051,860	1,696,328	-	-
		826,113	780,786	-	-
		<b>152,978</b>	<b>151,145</b>	<b>152,978</b>	<b>151,145</b>
		152,978	151,145	152,978	151,145
		<b>136,983</b>	<b>126,741</b>	<b>253,449</b>	<b>237,683</b>
		103,649	95,930	103,649	95,930
		33,334	30,811	33,334	30,811
		-	-	116,466	110,942
		<b>3,167,934</b>	<b>2,755,000</b>	<b>406,427</b>	<b>388,828</b>

### 18.1. Investment Information

										Parent Company
Description	Company Shares	Company Participation		Current Assets	Non-Current Assets	Current Liabilities	Non-Current Liabilities	Heritage Liquid	Revenue s	Profit
	Ordinary	Social Capital	Voting Capital							
<b>Balance on 12/31/2023</b>										
Celesc D	630,000	100.00%	100.00%	3,098,324	7,713,074	3,643,345	5,471,725	1,696,328	10,401.34	440,160
Celesc G	43,209	100.00%	100.00%	189,575	798,882	73,308	134,363	780,786	183,051	95,654
ECTE	13,001	30.88%	30.88%	127,765	560,109	95,919	281,352	310,604	41,201	40,442
SCGAS	1,827	17.00%	51.00%	672,633	456,543	270,907	144,067	714,200	2,144,261	156,299
DFESA	153,381	23.03%	23.03%	19,951	155,525	19,951	17,189	133,787	66,786	23,243
<b>Balance on 06/30/2024</b>										
Celesc D	630,000	100.00%	100.00%	3,185,392	7,719,621	3,466,977	5,386,176	2,051,860	5,133,600	453,820
Celesc G	43,209	100.00%	100.00%	182,036	834,814	53,325	137,412	826,113	90,739	45,327
ECTE	13,001	30.88%	30.88%	145,704	549,832	156,780	203,159	335,597	25,897	26,883
SCGAS	1,827	17.00%	51.00%	584,481	490,304	232,758	112,718	729,310	923,158	72,782
DFESA	153,381	23.03%	23.03%	23,177	151,273	19,538	10,174	144,738	33,302	10,951



### Consolidated

Description	Company Shares	Company Participation		Current Assets	Non-Current Assets	Current Liabilities	Non-Current Liabilities	Heritage Liquid	Revenues	Profit or Prejudice
	Ordinary	Social Capital	Capital Voter							
Balance on 12/31/2023										
ECTE	13,001	30.88%	30.88%	127,765	560,109	95,919	281,352	310,604	41,201	40,442
SCGÁS	1,827	17.00%	51.00%	672,633	456,543	270,907	144,067	714,200	2,144,261	156,799
DFESA	153,381	23.03%	23.03%	19,951	155,525	19,951	17,189	133,787	66,786	23,243
Rondinha Energética SA	13,332	32.50%	32.50%	3,547	41,782	866	-	44,463	8,289	3,262
Cia Energética Rio das Flores SA	8,035	26.07%	26.07%	31,258	50,912	25,562	1,756	54,852	20,354	17,885
Xavantina Energética SA	271	40.00%	40.00%	2,838	30,057	3,451	1,478	27,966	12,718	2,545
Garça Branca Energética SA	24,669	49.00%	49.00%	884	54,728	2,141	13,884	39,587	5,393	(334)
EDP Transmissão Aliança SC	16,450	10.00%	10.00%	290,527	2,263,026	132,319	1,851,460	569,774	330,534	61,290
Balance on 06/30/2024										
ECTE	13,001	30.88%	30.88%	145,704	549,832	156,780	203,159	335,597	25,897	26,883
SCGÁS	1,827	17.00%	51.00%	584,481	490,304	232,758	112,718	729,310	923,158	72,782
DFESA	153,381	23.03%	23.03%	23,177	151,273	19,538	10,174	144,738	33,302	10,951
Rondinha Energética SA	13,332	32.50%	32.50%	3,890	41,141	629	1,184	43,218	2,223	(414)
Cia Energética Rio das Flores SA	8,035	26.07%	26.07%	33,716	50,093	25,588	1,716	56,505	8,040	6,703
Xavantina Energética SA	271	40.00%	40.00%	3,191	29,231	3,967	360	28,095	6,046	1,573
Garça Branca Energética SA	24,669	49.00%	49.00%	1,337	53,718	1,701	13,355	39,999	2,663	415
EDP Transmissão Aliança SC	16,450	10.00%	10.00%	301,646	2,277,961	155,817	1,856,086	567,704	114,130	39,259

## 18.2. Movement of Investments

Description	Parent Company				
	Celesc D	Celesc G	ECTE	SCGÁS	DFESA
<b>Investments</b>	<b>1,696,328</b>	<b>780,786</b>	<b>95,930</b>	<b>121,414</b>	<b>30,811</b>
<b>Concession Right</b>	-	-	-	<b>29,731</b>	-
<b>Balance on 12/31/2023</b>	<b>1,696,328</b>	<b>780,786</b>	<b>95,930</b>	<b>151,145</b>	<b>30,811</b>
Dividends and JCP Credited	(98,288)	-	(584)	(9,805)	-
Amortization Right to Use Concession	-	-	-	(734)	-
Equity Income Result	453,820	45,327	8,303	12,372	2,523
<b>Investments</b>	<b>2,051,860</b>	<b>826,113</b>	<b>103,649</b>	<b>123,981</b>	<b>33,334</b>
<b>Concession Right</b>	-	-	-	<b>28,997</b>	-
<b>Balance on 06/30/2024</b>	<b>2,051,860</b>	<b>826,113</b>	<b>103,649</b>	<b>152,978</b>	<b>33,334</b>

Description	Consolidated				
	ECTE	SCGÁS	DFESA	SPEs	Total
<b>Investments</b>	<b>95,930</b>	<b>121,414</b>	<b>30,811</b>	<b>110,660</b>	<b>358,815</b>
<b>Concession Right</b>	-	<b>29,731</b>	-	-	<b>29,731</b>
<b>Agio</b>	-	-	-	<b>282</b>	<b>282</b>
<b>Balance on 12/31/2023</b>	<b>95,930</b>	<b>151,145</b>	<b>30,811</b>	<b>110,942</b>	<b>388,828</b>
Dividends and JCP Credited	(584)	(9,805)	-	(848)	(11,237)
Amortization Right to Use Concession	-	(734)	-	-	(734)
Equity Income Result	8,303	12,372	2,523	6,372	29,570
<b>Balance on 06/30/2024</b>	<b>103,649</b>	<b>152,978</b>	<b>33,334</b>	<b>116,466</b>	<b>406,427</b>
<b>Investments</b>	<b>103,649</b>	<b>123,981</b>	<b>33,334</b>	<b>116,184</b>	<b>377,148</b>
<b>Concession Right</b>	-	<b>28,997</b>	-	-	<b>28,997</b>
<b>Agio</b>	-	-	-	<b>282</b>	<b>282</b>

### 18.3. Acquisition of the Right to Use Concession

The balance of the right to use concession generated in the acquisition of SCGÁS, on June 30, 2024, is R\$29.0 million and, on December 31, 2023, it was R\$29.7 million. The right to use the concession is amortized over the period of the concession for the provision of public services by that company, that is, until the year 2044.

## 19. FIXED ASSETS

### 19.1. Balance Composition

Parent Company				
Description	Machines and Equipment	Others	Right to Use Assets	Total
<b>Balance on 12/31/2023</b>	<b>4</b>	<b>-</b>	<b>432</b>	<b>436</b>
Cost of Fixed Assets	50	1	1,146	1,197
Accumulated Depreciation	(46)	(1)	(714)	(761)
<b>Balance on 12/31/2023</b>	<b>4</b>	<b>-</b>	<b>432</b>	<b>436</b>
Depreciation	(4)	-	(118)	(122)
Cost of Fixed Assets	50	1	1,146	1,197
Accumulated Depreciation	(50)	(1)	(832)	(883)
<b>Balance on 06/30/2024</b>	<b>-</b>	<b>-</b>	<b>314</b>	<b>314</b>
<b>Average Depreciation Rate</b>	<b>16.00%</b>		<b>40.00%</b>	

Consolidated								
Description	Land	Reservoirs Dams and Pipelines	Buildings and Construction s	Machines and Equipment	Others	Works in Progress	Right to Use Assets	Total
<b>Balance on 12/31/2023</b>	<b>7,429</b>	<b>8,401</b>	<b>31</b>	<b>17,565</b>	<b>964</b>	<b>142,804</b>	<b>16,055</b>	<b>193,249</b>
Cost of Fixed Assets	19,209	155,381	13,024	85,183	2,872	142,804	41,621	460,094
Provision for Losses	(4,452)	(23,299)	(564)	(3,259)	(17)	-	-	(31,591)
Accumulated Depreciation	(7,328)	(123,681)	(12,429)	(64,359)	(1,891)	-	(23,903)	(233,591)
(-) PIS/COFINS Credit	-	-	-	-	-	-	-	-
Depreciation Right to Use Assets	-	-	-	-	-	-	(1,663)	(1,663)
<b>Balance on 12/31/2023</b>	<b>7,429</b>	<b>8,401</b>	<b>31</b>	<b>17,565</b>	<b>964</b>	<b>142,804</b>	<b>16,055</b>	<b>193,249</b>
Additions	-	-	-	-	-	23,235	420	23,655
Gross Balance Write-offs	-	-	-	-	-	-	(331)	(331)
Depreciation	-	(171)	(17)	(554)	(110)	-	(5,463)	(6,315)
(-) PIS/COFINS Credit	-	-	-	-	-	-	-	-
Depreciation Right to Use Assets	-	-	-	-	-	-	(33)	(33)
<b>Balance on 06/30/2024</b>	<b>7,429</b>	<b>8,230</b>	<b>14</b>	<b>17,011</b>	<b>854</b>	<b>166,039</b>	<b>10,648</b>	<b>210,225</b>
Cost of Fixed Assets	19,209	155,381	13,024	85,183	2,872	166,039	41,710	483,418
Provision for Losses	(4,452)	(23,299)	(564)	(3,259)	(17)	-	-	(31,591)
Accumulated Depreciation	(7,328)	(123,852)	(12,446)	(64,913)	(2001)	-	(29,366)	(239,906)
(-) PIS/COFINS Credit	-	-	-	-	-	-	-	-
Depreciation Right to Use Assets	-	-	-	-	-	-	(1,696)	(1,696)
<b>Balance on 06/30/2024</b>	<b>7,429</b>	<b>8,230</b>	<b>14</b>	<b>17,011</b>	<b>854</b>	<b>166,039</b>	<b>10,648</b>	<b>210,225</b>
<b>Average Depreciation Rate</b>	<b>0.00%</b>	<b>3.39%</b>	<b>3.14%</b>	<b>3.14%</b>	<b>11.63%</b>	<b>0.00%</b>	<b>46.53%</b>	

## 19.2. Depreciation

The estimated average annual depreciation rates for the current period are as follows:

	Consolidated
<b>Administration</b>	<b>Percentages (%)</b>
Buildings and Constructions	6.3
Machines and Equipment	8.9
Vehicles	14.3
Furniture and Utensils	7.1
<b>Operation</b>	<b>Percentages (%)</b>
Buildings and Constructions	3.1
Machines and Equipment	3.0
Reservoirs, Dams and Pipelines	3.4
Vehicles	12.6
Furniture and Utensils	4.7

The straight-line depreciation method, useful lives and residual values are reviewed at each fiscal year end and any adjustments are recognized as changes in accounting estimates.

The assets of the Pery, Celso Ramos, Garcia, Palmeiras, Salto Weissbach, Cedros and Bracinho plants are depreciated at the rates established in ANEEL Resolution No. 674, dated August 11, 2015. The Caveiras HGPs, Ivo Silveira, Piraí, São Lourenço and Rio do Peixe are also depreciated by the same Resolution, as they have a registration contract.

Central Administration assets (buildings and constructions, machinery and equipment, vehicles and furniture and utensils) are also depreciated at the rates established in ANEEL Resolution No. 674/2015.

## 19.3. Right-of-Use Assets and Lease Liabilities

The Group records the amounts payable under lease and rental contracts, as a counterpart to the Right of Use Assets.

	Parent Company	Consolidated
<b>ASSETS</b>		
<b>Balance on 12/31/2023</b>	<b>432</b>	<b>16,055</b>
<b>Current</b>	-	-
<b>Non-Current</b>	<b>432</b>	<b>16,055</b>
(+) Additions	-	420
(-) Depreciation	(118)	(5,463)
(-) PIS/COFINS Credit Depreciation Right to Use Assets	-	(33)
(-) Low	-	(331)
<b>Balance on 06/30/2024</b>	<b>314</b>	<b>10,648</b>
<b>Current</b>	-	-
<b>Non-Current</b>	<b>314</b>	<b>10,648</b>

The amounts recorded in liabilities are adjusted to present value.

	Parent Company	Consolidated
<b>LIABILITIES</b>		
<b>Balance on 12/31/2023</b>	<b>441</b>	<b>17,031</b>
<b>Current</b>	<b>233</b>	<b>10,836</b>
<b>Non-Current</b>	<b>208</b>	<b>6,195</b>
(+) Additions	-	420
(+) Interest Incurred	15	580
(-) Casualties	-	(374)
(-) Principal Payment	(114)	(5,519)
(-) Interest Paid	(15)	(580)
<b>Balance on 06/30/2024</b>	<b>327</b>	<b>11,558</b>
<b>Current</b>	<b>242</b>	<b>6,790</b>
<b>Non-Current</b>	<b>85</b>	<b>4,768</b>

### 19.3.1. Maturities of Long-Term Installments

	Parent Company		Consolidated	
Years	06/30/2024	12/31/2023	06/30/2024	12/31/2023

2024	85	208	961	1,761
2025	-	-	725	756
2026	-	-	783	808
2027	-	-	829	873
2027+	-	-	1,470	1997
<b>Total</b>	<b>85</b>	<b>208</b>	<b>4,768</b>	<b>6,195</b>

The recognized assets have the following specialties:

- Buildings: refer to rental contracts relating to in-person service stores, located in the distributor's concession area;
- Land: refers to the land where telecommunications towers, substation and warehouse are installed;
- Vehicles: refer to the rental contract for fleet vehicles used to provide services and vehicles used by the Executive Board.

## 20. INTANGIBLE

		<b>Parent Company</b>	
<b>Description</b>		<b>Concession Right (iii)</b>	
<b>Balance on 12/31/2023</b>		<b>3,435</b>	
Amortizations		(251)	
<b>Balance on 06/30/2024</b>		<b>3,184</b>	
Total Cost		14,248	
Accumulated Amortization		(11,064)	
<b>Balance on 06/30/2024</b>		<b>3,184</b>	
<b>Average Amortization Rate</b>		<b>0.88%</b>	

							<b>Consolidated</b>
<b>Description</b>		<b>Celesc D Concession Asset (i)</b>	<b>Purchased Software</b>	<b>GSF Hydrological Risk Renegotiation (ii)</b>	<b>Concession Right (iii)</b>	<b>Items in Progress</b>	<b>Total</b>
<b>Balance</b>	<b>on</b>	<b>4,662,285</b>	<b>316</b>	<b>42,383</b>	<b>3,435</b>	<b>1,742</b>	<b>4,710,161</b>
Total Cost		7,619,686	7,445	45,879	14,248	1,742	7,689,000
Accumulated Amortization		(2,957,401)	(7,129)	(3,496)	(10,813)	-	(2,978,839)
<b>Balance</b>	<b>on</b>	<b>4,662,285</b>	<b>316</b>	<b>42,383</b>	<b>3,435</b>	<b>1,742</b>	<b>4,710,161</b>
Casualties		(46,877)	-	-	-	-	(46,877)
Amortizations		(160,688)	(95)	(777)	(251)	-	(161,811)
Transfers (NE 15)		379,666	-	-	-	-	379,666
<b>Balance</b>	<b>on</b>	<b>4,834,386</b>	<b>221</b>	<b>41,606</b>	<b>3,184</b>	<b>1,742</b>	<b>4,881,139</b>
Total Cost		7,952,475	7,445	45,879	14,248	1,742	8,021,789
Accumulated Amortization		(3,118,089)	(7,224)	(4,273)	(11,064)	-	(3,140,650)
<b>Balance</b>	<b>on</b>	<b>4,834,386</b>	<b>221</b>	<b>41,606</b>	<b>3,184</b>	<b>1,742</b>	<b>4,881,139</b>
<b>Average Amortization Rate</b>		<b>4.4%</b>	<b>2.6%</b>	<b>3.4%</b>	<b>0.88%</b>	<b>0%</b>	

(i) The rates established by ANEEL are used in the tariff review processes, compensation calculation at the end of the concession and are recognized as a reasonable estimate of the useful life of the concession assets. Therefore, these rates were used as a basis for the evaluation and amortization of the intangible asset.

(ii) The extension of the concession period by the granting authority for plants renegotiated by the GSF hydrological risk was calculated at fair value and recognized as an Intangible Asset. These assets will be amortized on a straight-line basis until the end of the new concession period for each renegotiated plant.

Aneel, through Homologatory Resolution No. 3,242, of August 15, 2023, changed the extension period for the concession of hydroelectric plants participating in the Energy Reallocation Mechanism – MRE. In accordance with Article 19 of Law No. 13,360/2016, in the event of a delay in the start of commercial operations due to situations characterized by ANEEL as excluding liability, the period for granting

electricity generation is recomposed by extending the grant for the same period as the exclusion of liability. The extension period for Celesc G plants, renegotiated due to the hydrological risk in 2021, has not changed.

(iii) The concession right generated in the acquisition of ECTE is amortized over the concession period for the provision of public services by that company, that is, until 2042.

Management did not identify evidence that would justify the need to recognize losses due to the reduction in recoverable value of intangible assets.

## 21. SUPPLIERS

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Electrical Energy	-	-	534,524	622,213
Electricity Grid Usage Charges	-	-	229,723	219,218
Materials and Services	459	1,438	91,635	171,274
Electricity Trading Chamber – CCEE (i)	-	-	38,790	76,387
<b>Total</b>	<b>459</b>	<b>1,438</b>	<b>894,672</b>	<b>1,089,092</b>

(i) CCEE has, among its duties, to determine the settlement value of agents. In the case of distributors, this value involves, in addition to short-term sales and purchases, charges, the effect of thermal dispatch and also the various impacts of hydrological risk. The hydrological risk is associated with energy contracts (CCEAR-QT) that have been renegotiated, physical guarantee quota contracts and the contract with Itaipu, in which the buyer assumes this condition.

## 22. LOANS AND FINANCING

Loans and Financing have four distinct classifications: (i) Bank Loans, (ii) Eletrobras Loans, (iii) Finame Type Loans and (iv) Loans – BID, and some of these are guaranteed by receivables and guarantees from the Company, in accordance with provisions contractual.

The Group understands that the carrying value of loans is a reasonable approximation of fair value and is indexed to market indices.

Description		Consolidated	
		06/30/2024	12/31/2023
<b>Total National Currency</b>		<b>668,196</b>	<b>671,494</b>
Bank Loans (i)	CDI+1.65% pa	574,185	576,760
Bank Loans (i)	CDI + 0.8% pa	93,174	93,229
Eletrobras Loans (ii)	5% pa	801	1,237
Finame Loans (iii)	6% to 9.5% pa	36	268
<b>Current</b>		<b>393,196</b>	<b>258,631</b>
<b>Non-Current</b>		<b>275,000</b>	<b>412,863</b>
<b>Total Foreign Currency</b>		<b>1,341,406</b>	<b>1,303,171</b>
Loans – IDB (iv)	CDI+0.71% to 1.88% pa	1,341,406	1,303,171
<b>Current</b>		<b>97,961</b>	<b>97,505</b>
<b>Non-Current</b>		<b>1,243,445</b>	<b>1,205,666</b>

### i) Bank Loans

Bank Loan balances refer to contracts whose resources were used exclusively to reinforce Celesc D's cash flow.

In April 2019, through a Bank Credit Certificate – CCB, R\$335.0 million were contracted with Banco Safra, with remuneration at a rate equivalent to the CDI + 0.80% p.a. and monthly payable. The term was 36 months, with an 18-month grace period to begin amortizing the principal amount. The beginning of the amortization began in November 2020 and the end would be in April 2022, however, on December 2, 2021, the contract was amended and the deadline for settlement of the principal of R\$93.0 million became May 2023. In a continuous act carried out in May 2023, the contract was renegotiated and the payment period was extended by 18 months, with its scheduled settlement being maintained in a single installment at the end of the contract (bullet), becoming November 2024. The interest rate was

maintained at the percentage of the original contract, with monthly payment.

In February 2022, also through a Bank Credit Certificate – CCB, an additional R\$550.0 million was contracted with Banco Safra, with remuneration at a rate equivalent to the CDI + 1.65% p.a. and payable every six months. The term of validity was 36 months, with an 18-month grace period for the beginning of the amortization of the principal amount, which will be paid in 4 semi-annual installments, starting in August 2023 and ending in February 2025. In August 2023 there was an amendment to the contract extending the start of amortization to August 2024, the remaining installments remain semi-annually, and the end of amortization was rescheduled to February 2026. There are no covenants related to these loans.

## **ii) Eletrobras**

The resources from this contract were allocated, among other applications, to rural electrification programs and come from the Global Reversion Reserve – RGR and the Eletrobrás Financing Fund. The current contract has a grace period of 24 months, amortization in 120 monthly installments, an interest rate of 5% p.a. and an administration fee of 1% p.a. It has the consent of ANEEL and the end is scheduled for May 30, 2025. There are no covenants related to these loans.

## **iii) Finame**

The resources from these contracts were used to purchase machinery and equipment. Each acquisition constitutes a contract, which were negotiated at interest rates of 6% to 9.5% p.a. 96 monthly amortizations are expected for Finame from Banco do Brasil and 72 monthly amortizations for Finame from Caixa Econômica Federal. Caixa Econômica Federal's Finame contracts were settled on their respective settlement dates. Currently, Celesc D has a current Finame contract with Banco do Brasil with an interest rate of 6% per year. All contracts have the consent of ANEEL. There are no covenants related to these loans.

## **iv) Inter-American Development Bank – IDB**

On October 31, 2018, Celesc D and the Inter-American Development Bank – IDB signed an external credit operation called Loan 4404/OC-BR (BR-L1491).

The total value of the operation is US\$276.1 million and the amortization period is 234 (two hundred and thirty-four) months, with a grace period of up to 66 (sixty-six) months, reaching a total period of 300 (three hundred) months.

Amortization is semi-annual using the constant system, plus a spread, with monetary updating calculated based on exchange rate variation. In addition, there is a requirement for a commitment fee of up to 0.5% per year on the undisbursed US dollar balance and a supervision fee of up to 1% of the loan amount, divided by the number of semesters within the original term of disbursements for 5 (five) years.

The loan is guaranteed by the Federative Republic of Brazil and the State of Santa Catarina and is intended for partial financing of the Energy Infrastructure Investment Program in Celesc D's jurisdiction area.

The first releases occurred on December 10, 2018 and January 28, 2019, in the amount of US\$80.1 million. After this, on May 2, 2019, it was decided to convert the amounts released into national currency and change the interest rate applied to the contract, already considering the IDB's costs, therefore no longer having the incidence of exchange rate variation.

The option to convert into national currency and the contract interest rate, mentioned above, were maintained in all releases.

On April 30, 2024, the Company completed the last release of resources, the last tranche in the amount of US\$14.22 million. which were converted using the exchange rate of R\$5.152 per dollar, resulting in a value of R\$73.3 million. In line with the established contract, the company chose to adjust the interest rate applied to this tranche, which became CDI + 0.70% p.a.



Below, all releases that occurred until June 30, 2024, are shown, with dates, amounts and interest rates currently applied:

Dates	Values in US\$	Interest Rate
12/10/2018	70,374	CDI + 0.89 aa
01/28/2019	9,704	CDI + 0.89 aa
10/07/2019	26,211	CDI + 0.94 aa
12/10/2019	9,768	CDI + 0.77 aa
06/09/2020	7,273	CDI + 1.14 aa
10/13/2020	35,000	CDI + 1.80 aa
03/19/2021	25,000	CDI + 1.88 aa
12/14/2021	50,000	CDI + 1.16 aa
06/28/2023	28,500	CDI + 0.71 aa
04/30/2024	14,221	CDI + 0.70 aa
<b>Total</b>	<b>276,051</b>	

All interest rates already consider the IDB's costs and may suffer some variation due to one of the spread components being variable and defined by the IDB itself on a quarterly basis.

It is worth noting that disbursements of contracted financing are processed in accordance with the provisions of Loan Agreement No. 4404/OC-BR (BR-L1491), under the terms of Chapter IV of the General Standards.

The Program's financial statements are subject to independent audit carried out by the Court of Auditors of the State of Santa Catarina –TCE/SC, under the terms of Clause 5.02, of the Special Provisions of the aforementioned Contract.

## 22.1. Composition of Salaries

The amounts classified as non-current liabilities have the following composition, by year of maturity:

Description	Consolidated					
	National		Foreign		Total	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Year 2025	137,500	275,363	33,607	63,456	171,107	338,819
Year 2026	137,500	137,500	67,213	63,456	204,713	200,956
Year 2027	-	-	67,213	63,456	67,213	63,456
Year 2028+	-	-	1,075,412	1,015,298	1,075,412	1,015,298
<b>Total</b>	<b>275,000</b>	<b>412,863</b>	<b>1,243,445</b>	<b>1,205,666</b>	<b>1,518,445</b>	<b>1,618,529</b>

## 22.2. Transaction of Loans and Financing – National

Description	Consolidated		
	Current	Non-Current	Total
<b>Balances on December 31, 2023</b>	<b>258,631</b>	<b>412,863</b>	<b>671,494</b>
Provisioned Charges	38,707	-	38,707
Transfers	137,863	(137,863)	-
Principal Repayments	(667)	-	(667)
Charge Payments	(41,338)	-	(41,338)
<b>Balances on June 30, 2024</b>	<b>393,196</b>	<b>275,000</b>	<b>668,196</b>

## 22.3. Transaction of Loans and Financing – Foreign – IDB

Description	Consolidated		
	Current	Non-Current	Total
<b>Balances on December 31, 2023</b>	<b>97,505</b>	<b>1,205,666</b>	<b>1,303,171</b>
Tickets	-	72,809	72,809
Monetary Update	3,170	455	3,625
Provisioned Charges	75,115	-	75,115
Transfers	35,485	(35,485)	-
Payment of Charges	(80,674)	-	(80,674)
Principal Payment	(32,640)	-	(32,640)
<b>Balances on June 30, 2024</b>	<b>97,961</b>	<b>1,243,445</b>	<b>1,341,406</b>

## **23. DEBENTURES**

### **23.1. Debentures 2021 – Celesc D**

On April 15, 2021, Celesc D issued 550,000 (five hundred and fifty thousand) simple debentures, not convertible into shares, with a nominal unit value of R\$1.0 thousand, totaling R\$550.0 million. The maturity of these debentures is scheduled for April 15, 2026 and the resources from this issue were used to reinforce cash.

The debentures are unsecured and without preference, therefore not conferring any special or general privilege on their holders. Additionally, they have a personal guarantee, where the Company (Celesc Holding) provides a guarantee in favor of its holders, undertaking itself as guarantor and primarily responsible for the payment of all amounts due under the terms of the Deed of Issue.

Remunerative interest corresponds to 100% of the accumulated variation in the average daily rates of Interbank Deposits – DI Over (Extra-Group), expressed as a percentage per year, based on 252 business days, calculated and published daily by B3, plus a surcharge or spread of 2.6% per year. The remuneration is always due on the 15th of the subsequent months until the end of the term and amortization occurs in 43 (forty-three) consecutive monthly installments, starting from October 2022 and the second, monthly, from the 15th of November 2022, with other due dates always occurring on the 15th of the subsequent months until the end of the term.

Until June 30, 2024, R\$192.0 million in remuneration and R\$268.6 million in principal had been paid.

Annually, until the maturity date, the Company, as guarantor, has a contractual commitment (covenants) linked to the issuance of debentures not to present a Net Debt/EBITDA ratio greater than 3.

### **23.2. Debentures 2023 – Celesc D**

On November 15, 2023, Celesc D issued 800,000 (eight hundred thousand) debentures, 400,000 (four hundred thousand) of the first series and 400,000 (four hundred thousand) of the second series, with a nominal unit value of R\$1.0 thousand, totaling R\$800.0 million.

They are unsecured, in accordance with article 58 of Law No. 6,404/76, without preference, therefore not granting any special or general privilege to their holders. Additionally, they have an additional personal guarantee, where the Company provides a guarantee in favor of their holders, obligating itself as guarantor and primarily responsible for the payment of all amounts due under the terms of the Deed of Issuance.

Annually, from the fiscal year ending on December 31, 2023 until the maturity date, the Company, as guarantor, has a contractual commitment (covenants) linked to the issuance of debentures not to present a Net Debt/EBITDA ratio greater than 3.5.

#### **23.2.1. First Series**

The first series debentures have a maturity period of 5 (five) years, counting from the date of issue, maturing on November 15, 2028. There is no incidence of monetary restatement and the remunerative interest corresponds to the accumulated variation of 100% of the average rates Interbank Deposit – DI of one day, (over extra-group), expressed as a percentage per year, based on 252 business days, calculated and published daily by B3, plus a surcharge or spread of 1.65% per year.

The remuneration of these debentures will be paid semiannually, from the date of issue, with the first payment due on May 15, 2024 and the last on November 15, 2028. Amortization will be made semi-annually, starting on the 36th (thirty-sixth) month from the date of issue, with the first payment due on November 15, 2026.

Until June 30, 2024, R\$23.5 million in remuneration had been paid.



### 23.2.2. Second Series

The debentures of the second series have a maturity period of 7 (seven) years, counting from the date of issue, therefore maturing on November 15, 2030. They are subject to monetary restatement, from the date their profitability begins, until its full settlement, based on the IPCA variation, calculated on a *pro rata temporis basis* per business days, and the remuneration interest corresponds to 6.5279% per year, based on 252 (two hundred and fifty-two) business days.

The remuneration will be paid semiannually, from the date of issue, with the first payment due on May 15, 2024 and the last on November 15, 2030. Amortization will be made annually, starting from the 5th (fifth) year counted from the issue date, with the first payment due on November 15, 2028.

Until June 30, 2024, R\$12.2 million in remuneration had been paid.

### 23.3. 2020 Debentures – Celesc G

On December 10, 2020, Celesc G issued 37,000 (thirty-seven thousand) debentures with a nominal unit value of R\$1.0 thousand, totaling R\$37.0 million. The monetary update was established by the accumulated variation of the IPCA, released monthly by the Brazilian Institute of Geography and Statistics – IBGE. The issuance was carried out in a single series, of the simple type and not convertible into shares. The personal guarantee was established by the guarantee of the debentures in favor of the holders, in which it assumes the role of guarantor and main responsible for the payment of all amounts due under the terms of the Deed of Issuance. They have a term of ten years, counting from the date of their issuance, and remunerative interest of 4.30% per year, until the date of effective payment.

Interest payments began in June 2021, while amortizations began to occur only in December 2023, both semi-annually and consecutively. Until June 30, 2024, R\$6.32 million in remuneration and R\$6.13 million in principal had been paid.

Annually, Celesc G, as issuer, has a contractual commitment (covenant) linked to the issuance of debentures not to present a Net Debt/EBITDA ratio greater than 3.50. Failure to comply with this

financial indicator may result in early maturity of the total debt. In the year ended December 31, 2023, cash and cash equivalents were higher than loan and financing debts by R\$58.2 million, making the Net Debt result null for the relationship. Celesc G continuously monitors the indexes related to the contract's annual covenants.

### 23.4. Movement of Debentures

Description	Consolidated
	Total
<b>Balance on 12/31/2023</b>	<b>1,196,606</b>
Provisioned Charges	70,104
Payments Charges	(57,586)
Principal Payments	(79,852)
Costs in Issuing Debentures	1,517
<b>Balance on 06/30/2024</b>	<b>1,130,789</b>
<b>Current</b>	<b>167,354</b>
<b>Non-Current</b>	<b>963,435</b>

### 23.5. Costs in Raising Debentures to be Appropriated

Description	Consolidated	
	06/30/2024	12/31/2023
Year 2024	1,535	2,918
Year 2025	3,044	3,044
Year 2026	2,388	2,388
Year 2027	2,124	2,652
Year 2028+	5,128	4,734
<b>Total</b>	<b>14,219</b>	<b>15,736</b>

## 23.6. Reconciliation of Liabilities Resulting from Financing Activities

Parent Company						
Description	12/31/2023	Payments	Total Financing Flow Variations	Interest Payment (i)	Variations that do not affect Cash (ii)	06/30/2024
Dividends and JCP Payable	211,329	(101,424)	(101,424)	-	80,424	190,329
Lease Liabilities – CPC 06 (NE 19.3)	441	(114)	(114)	(15)	15	327
<b>Total</b>	<b>211,770</b>	<b>(101,538)</b>	<b>(101,538)</b>	<b>(15)</b>	<b>80,439</b>	<b>190,656</b>

Consolidated							
Description	12/31/2023	Resource Tickets	Principal Payments	Total Financing Flow Variations	Interest Payment	Variations that do not affect Cash (ii)	06/30/2024
Loans and Financing	1,974,665	72,809	(33,307)	39,502	(122,012)	117,447	2,009,602
Debentures	1,196,606	-	(79,852)	(79,852)	(57,586)	71,621	1,130,789
Dividends and JCP	211,329	-	(101,424)	(101,424)	-	80,424	190,329
Lease Liabilities – CPC 06 (NE 19.3)	17,031	-	(5,519)	(5,519)	(580)	626	11,558
<b>Total</b>	<b>3,399,631</b>	<b>72,809</b>	<b>(220,102)</b>	<b>(147,293)</b>	<b>(180,178)</b>	<b>270,118</b>	<b>3,342,278</b>

(i) Interest paid is classified in the Operating Activities flow in the Cash Flow Statement.

(ii) Interest and monetary variations provisioned for Loans and Financing totaled R\$113.8 million. The debentures totaled R\$71.6 million, with R\$1.5 million of this total referring to debenture costs incurred in the first half of 2024.

## 24. LABOR AND SOCIAL SECURITY OBLIGATIONS

Parent Company					Consolidated	
Description	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Folha's Provisions and Social Charges	1973	1,493	138,759	120,932		
Incentive Dismissal Plan – PDI	-	-	41,586	67,602		
Consignment in favor of third parties	-	-	4,830	11,025		
Provision for Profit Sharing and Results – PLR	-	-	22,259	35,165		
Net Payroll	346	327	15,417	18,074		
<b>Total</b>	<b>2,319</b>	<b>1,820</b>	<b>222,851</b>	<b>252,798</b>		
<b>Current</b>	<b>2,319</b>	<b>1,820</b>	<b>207,073</b>	<b>224,899</b>		
<b>Non-Current</b>	<b>-</b>	<b>-</b>	<b>15,778</b>	<b>27,899</b>		

### 24.1 Incentive Termination Plan – PDI

The program is part of the Company's strategy to adapt its operating costs, optimize processes and improve indicators, with a view to adding value to shareholders.

On February 22, 2016, Celesc D approved the regulations for the Incentive Dismissal Plan – PDI. This program was implemented for the first time in December 2016. In the following years, new editions were carried out with the same criteria and regulations, with only changes to the minimum time in the company as an eligibility rule.

On April 23, 2020, Celesc D obtained approval to carry out an Emergency Incentive Dismissal Plan, called PDI-E, for employees with more than 33 years of work. 86 employees left Celesc D.

The last PDI carried out (PDI 2021) had its deadline extended until May 2023, and had a total of 197 departures. The current edition (PDI 2023) was approved in September 2023 and the layoffs began in November 2023.

PDI compensation can be paid in full, in a single installment, as long as the employee enrolls in the

Celos Defined Contribution Plan – CD. If you want to receive in installments, the choice must be made between 24, 36, 48 or 60 installments.

The calculation of the compensation value takes into account a base portion, which represents several items of the employee's remuneration, including habitual work in a bonus role, work in a risk area, habitual performance in an activity with additional duties, among others.

It also takes into account the food voucher benefit, the contribution to private pension at its maximum percentage, time remaining to complete 35 years of effective service, limited to 60 months, thirteenth salary, vacations, in addition to adjustment factors, which consider company time based on the number of years of service and the length of effective service in the last 60 months.

The amounts provisioned for payment of installments due are recorded under the heading Labor and Social Security Obligations in Liabilities, the balances of which are shown below:

Description	06/30/2024	Consolidated
		12/31/2023
Current	25,808	39,704
Non-Current	15,778	27,899
<b>Total</b>	<b>41,586</b>	<b>67,603</b>

From the implementation of the program until June 30, 2024, there were 1274 dismissals, totaling expenses in the amount of R\$499.7 million.

The following table shows the number of employees terminated and the amount of expenditure on the program per year.

Years	Consolidated	
	Number of employees dismissed	PDI Expense (R\$/Thousand)
2016	61	16,183
2017	125	79,531
2018	181	68,737
2019	273	87,250
2020	303	112,847
2021	93	63,896
2022	141	60,084
2023	63	11,208
2024	34	-
<b>Totals</b>	<b>1274</b>	<b>499,736</b>

In December of each year, installments are updated based on the INPC variation over the last 12 months.

## 25. TAXES

### 25.1. Federal Taxes – Other Taxes

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
IRRF WITHOUT JCP	3,571	7,460	11,021	22,587
PIS and COFINS	4,939	9,862	57,670	51,870
Autoreg. Tax Law No. 14,740/2023 (i)	-	-	29,225	-
Others	21	34	2,359	3,206
<b>Total payable</b>	<b>8,531</b>	<b>17,356</b>	<b>100,275</b>	<b>77,663</b>
(-) Taxes to be compensated	-	-	(555,879)	(584,061)
<b>Total</b>	<b>8,531</b>	<b>17,356</b>	<b>(455,604)</b>	<b>(506,398)</b>

#### (i) Tax Self-Regulation Law No. 14,740/2023

The Company evaluated the opportunity and the Board of Directors, on March 18, 2024, approved

adherence to the Incentive Self-regularization program for taxes administered by the Special Secretariat of the Federal Revenue of Brazil.

At Celesc D, the amount constituted was R\$63.1 million, with R\$26.1 million being settled with the use of tax loss credit and the negative calculation basis of the Social Contribution on Net Profit, R\$5.4 million paid in cash through DARF and the remaining balance was divided into 48 installments, as provided for in the program.

## 25.2. Federal Taxes – IRPJ/CSLL

Description	Parent Company		06/30/2024	Consolidated 12/31/2023
	06/30/2024	12/31/2023		
IRPJ and CSLL	102	1,692	183,547	26,676
(-) IRPJ and CSLL to be offset	(52,011)	(61,925)	(203,241)	(94,572)
<b>Total</b>	<b>(51,909)</b>	<b>(60,233)</b>	<b>(19,694)</b>	<b>(67,896)</b>

## 25.3. State Taxes

Description	Parent Company		06/30/2024	Consolidated 12/31/2023
	06/30/2024	12/31/2023		
ICMS	-	-	225,652	199,357
<b>Total to Collect</b>	<b>-</b>	<b>-</b>	<b>225,652</b>	<b>199,357</b>
(-) Taxes to be Compensated	-	-	(51,506)	(61,482)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>174,146</b>	<b>137,875</b>

## 25.4. Municipal Taxes

Description	Parent Company		06/30/2024	Consolidated 12/31/2023
	06/30/2024	12/31/2023		
ISS	95	104	1,867	3,044
IPTU	-	-	28	7
<b>Total to Collect</b>	<b>95</b>	<b>104</b>	<b>1,895</b>	<b>3,051</b>
(-) Taxes to be Compensated	-	-	(739)	(993)
<b>Total</b>	<b>95</b>	<b>104</b>	<b>1,156</b>	<b>2,058</b>

## 26. REGULATORY FEES

Description	12/31/2023	Additions	Monetary Update	Payments	06/30/2024
Energy Efficiency Program – PEE	77,401	22,702	3,136	(18,801)	84,438
Research & Development – R&D	37,117	17,320	1,553	(17,820)	38,170
ECE installments (i)	9,659	-	223	(9,882)	-
ANEEL Inspection Fee	860	5,160	-	(5,160)	860
Energy Development Account – CDE (ii)	32,130	1,172,383	-	(1,172,383)	32,130
Financial compensation used. rec. hid. - CFURH	387	1,387	-	(1,275)	499
<b>Total</b>	<b>157,554</b>	<b>1,218,952</b>	<b>4,912</b>	<b>(1,225,321)</b>	<b>156,097</b>
<b>Current</b>	<b>73,509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,483</b>
<b>Non-Current</b>	<b>84,045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,614</b>

i) Emergency Capacity Charge – ECE, was established by Law No. 10,438, of April 26, 2002, with the purpose of covering the cost of contracting emergency thermoelectric plants installed in the country, available to generate energy in the event of a risk of shortages. . This cost was paid by all consumers in the National Interconnected System, with the exception of those classified as low income.

ii) Following the annual tariff adjustment, which took place in August 2023, Celesc D began collecting the sectoral charge from the Energy Development Account – CDE to the CDE Water Scarcity and CDE GD accounts.

### 26.1. Energy Efficiency Program – PEE and Research & Development – R&D

In accordance with Law No. 9,991, of July 24, 2000, concessionaires of public electric energy distribution services, generation concessionaires and companies authorized to produce independent electric energy, with the exception of some modalities, must apply, annually, a minimum percentage of its net operating revenues – NOR in Technological Research and Development projects in the Electric

Energy Sector – R&D. Distributors must also apply to Energy Efficiency Programs – PEE, according to regulations established by ANEEL.

On March 30, 2021, ANEEL published Normative Resolution No. 229 and Order No. 904, defining the form and amounts to be transferred to the Energy Development Account – CDE. Payments to the CDE correspond to the balances not committed to the liabilities of the R&D and PEE programs on the base date of August 31, 2020 and 30% of the current values for the period from September 1, 2020 to December 31, 2025. Until December 2025, the calculated values will be transferred monthly, on the 10th of the second subsequent month.

## 27. PROVISION FOR CONTINGENCIES AND JUDICIAL DEPOSITS

The Company revisited its procedures for estimating losses from contingencies, whether judicial, administrative or of any other nature, from the perspective of CPC 25 - Provisions, Contingent Liabilities and Contingent Assets.

The main aspects in relation to the previous practice, in which risks were assessed only when the trial in the first instance occurred, are: the contemplation of recognition of losses for all probable estimates of disbursement and the updating of disputes through the application of a correction index of the process.

As of June 30, 2024, the Company had the following liabilities and their corresponding judicial deposits related to contingencies:

### 27.1. Probable Contingencies

								Parent Company
Description	12/31/2023	New Provisions	Provision Adjustments	Payments	Reversals	Financial Update	Current Setting Finance	06/30/2024
Tax	23,545	607	-	(3,028)	-	1,399	-	22,523
Civil	672	-	-	-	-	18	(1)	689
Regulatory	8,505	-	(982)	-	-	119	(2,457)	5,185
<b>Total</b>	<b>32,722</b>	<b>607</b>	<b>(982)</b>	<b>(3,028)</b>	<b>-</b>	<b>1,536</b>	<b>(2,458)</b>	<b>28,397</b>

								Consolidated
Description	12/31/2023	New Provisions	Provision Adjustments	Payments	Reversals	Update Financial	Current Setting Finance	06/30/2024
Tax	44,936	633	1,174	(3,043)	(2)	2,716	-	46,414
Labor	57,052	2,731	3,191	(3,888)	(1,816)	594	-	57,864
Civil	204,566	19,153	39,206	(40,617)	(7,100)	3,677	(1)	218,884
Regulatory	77,767	-	1,819	-	(45,456)	4,125	(2,457)	35,798
Environmental	133,147	15	68	(22)	-	3,224	-	136,432
<b>Total</b>	<b>517,468</b>	<b>22,532</b>	<b>45,458</b>	<b>(47,570)</b>	<b>(54,374)</b>	<b>14,336</b>	<b>(2,458)</b>	<b>495,392</b>

The nature of the likely contingencies can be summarized as follows:

#### i) Tax Contingencies

They are related to tax contingencies at the federal level, relating to the collection of COFINS and Social Security Contribution, and at the municipal level, associated with tax notifications issued by Florianópolis City Hall to require ISS.

At the Parent Company, the most relevant process at the federal level refers to debts registered in active debt and object of Tax Execution No. 5012874-76.2021.4.04.7200, originating from PIS, IRPJ, IRRF, COFINS and CSLL, which were excluded from the extraordinary installment plan and is in the deposit withdrawal phase. The updated value of the deposit is approximately R\$20.08 million. The value of the updated contingency is R\$19.3 million. PGFN requested the withdrawal of this amount.

#### ii) Labor Contingencies

At Celesc D, the most relevant process concerns the salary difference in the engineering category in the provisioned amount of R\$24.2 million. In addition, we have processes for incorporating job bonuses in the amount of R\$5.0 million and overtime in the amount of R\$5.5 million.

### iii) Civil Contingencies

Civil actions in general are related, having as their objective, in summary, compensation for damages (material and/or moral) resulting from: undue suspension of the supply of electricity, registration of consumers' names with credit protection bodies, damages electrical, poultry production, accidents involving third parties.

There are, in the same way, other types of demands that generate the payment of amounts by Celesc D, such as: damages involving loss of production by tobacco growers in the amount of around R\$14.1 million, compensation claims for insurance companies in the amount of around R\$8.7 million, tariff reclassification of R\$4.08 million, review of bidding contracts (economic-financial rebalancing) of approximately R\$24.9 million, process relating to the blackout in the amount of R\$16 million, legal fees charged by an external office in the amount of R\$8.05 million, undue charges in the amount of R\$4.65 million, Ordinances from the former regulatory agency DNAEE in the amount of around R\$12.49 million, CDI-OVER in the amount of around R\$13.4 million.

The existing relevant provision is in the amount of R\$55 million related to the action filed by the solid waste treatment and disposal company, in which the judiciary upheld the request for compensation for easements and lost profits caused by the inability of the landfill to be able to expand.

### iv) Regulatory Contingencies

Regulatory contingencies are associated with notifications made by ANEEL, ARES or CCEE in punitive administrative processes arising from events that have already occurred, the settlement of which may result in the delivery of resources for contractual or regulatory transgressions in the electricity sector. Regulatory contingencies also constitute legal actions in which Celesc D discusses, with other sectoral agents (electricity generation, commercialization, transmission or distribution concessionaires, in addition to institutional agents such as ANEEL, CCEE, ONS, EPE and MME), matters relating to the application of sectoral regulation. The most significant regulatory contingency refers to the 2014 contractual exposure.

There was a reversal of a regulatory provision relating to the application of a fine (ANEEL scope) to Celesc D for not carrying out works necessary to provide adequate service, in addition to failing to maintain and operate corresponding facilities and equipment in a satisfactory manner. The classification of the risk of loss was changed to possible, considering that there was a clear nullity due to the restriction of defense, when the judge of first instance rejected the request for the production of expert evidence. Furthermore, the discussion goes beyond issues that are eminently legal, requiring analysis of facts and evidence.

### v) Environmental Contingencies

These are processes relating to legal discussions regarding the payment of material and moral compensation due to an environmental accident that occurred in the Celesc D concession area.

Furthermore, Celesc D was surprised by the reversal of the judgment on the appeal of the embargo on execution No. 5004476-82.2017.4.04.7200, by the Federal Regional Court of the 4th Region, which determined the payment of the environmental fine to Ibama, at an updated value of provisioning was R\$132.6 million, whose Tax Execution was guaranteed with the offer of goods.

## 27.2. Judicial deposits

Description	Parent Company		06/30/2024	Consolidated 12/31/2023
	06/30/2024	12/31/2023		
Tax	53,707	51,457	62,255	58,759
Labor	5,147	5,022	20,078	20,238
Civil	1,718	6,858	105,058	107,450
Regulatory	36,106	35,016	240,959	233,457
Environmental	-	-	1,430	1,442
<b>Balance</b>	<b>96,678</b>	<b>98,353</b>	<b>429,780</b>	<b>421,346</b>

Movements in provisions and deposits are shown below:



	Parent Company	Consolidated
<b>Balance on 12/31/2023</b>	<b>98,353</b>	<b>421,346</b>
Constitution	188	51,935
Financial Update	3,400	13,930
Casualties	(5,263)	(57,431)
<b>Balance on 06/30/2024</b>	<b>96,678</b>	<b>429,780</b>

At the Parent Company, the most relevant judicial deposit refers to Tax Execution No. 5000685-32.2022.4.04.7200, in which it is a party, in the amount of R\$36.4 million, as a form of guarantee for the tax credit. The Company filed an Embargo on the Tax Execution, arguing that the debt was unenforceable, due to the existence of credit capable of offsetting. The process awaits a response from the parties regarding the expert accounting report.

Another judicial deposit, also relevant to the Company, refers to the Tax Credit Unenforceability Declaratory Action No. 5012891-49.2020.4.04.7200, in the amount of R\$2 million, proposed by Celesc aiming to declare CDA's unenforceable No. 91.2.18.003117-26, 91.2.18.003118-07, 91.6.18.017006-01, 91.6.18.017009-46 and 91.7.18.002962-43, arising from the remaining balance of the REFIS and PAES programs, which remained included in the installments of Law No. 11,941/2009. The case was dismissed at first instance, pending analysis of the appeal at the Higher Court.

Still at Celesc D, there are two judicial deposits relating to the economic-financial rebalancing of the contract with EMEPLAN. After partial withdrawal, file No. 5029579-87.2023.8.24.0023, the updated deposit is R\$1.02 million, referring to the succumbence funds. The deposit of case No. 5029535-68.2023.8.24.0023 was also partially withdrawn, which has an updated value of R\$9.2 million reais.

In the labor sphere, an initial deposit in the amount of R\$2.4 million was made in the case of a retired employee reinstated due to a decision that made the contractual termination invalid. The amount refers to the remuneration due since the moment of termination. A partial withdrawal of this amount has already been carried out, and the updated balance is R\$1.09 million.

The most relevant write-offs due to losses in judicial deposits refer to compensation for tobacco growers in Vale Itajaí and the North of the State, insurance reimbursements, severance pay, intra-work and inter-work breaks, lack of debt, moral damage, contractual economic-financial rebalancing, change of consumption class and material damage.

The movement in the constitution of judicial deposits in the period is due to payments made for new shares and also for existing shares.

The Company is a party to ongoing labor, civil, tax, regulatory and environmental proceedings and is discussing these issues at both the administrative and judicial levels.

These processes, when applicable, are supported by judicial deposits. Provisions for possible losses resulting from these processes are estimated and updated by management, supported by the opinion of its internal and external legal consultants.

### 27.3. Possible Contingencies

The Company also has tax, labor, civil, regulatory and environmental lawsuits, involving risks of loss classified by Management as possible, based on the assessment of its legal advisors, for which there is no provision set up, as per the composition and estimate below:

	Parent Company		Consolidated	
Description	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Taxes (i)	57,196	72,186	322,572	352,052
Labor (ii)	-	-	44,586	39,127
Civil (iii)	4,999	5,755	418,274	451,448
Regulatory (iv)	50	50	195,190	180,053
Environmental (v)	-	-	16,462	27,895
<b>Total</b>	<b>62,245</b>	<b>77,991</b>	<b>997,084</b>	<b>1,050,575</b>

The nature of possible contingencies can be summarized as follows:

## i) Tax Contingencies

They are related to tax contingencies at the federal level, relating to the collection of PIS/COFINS, and IRPJ/CSLL on revenues recognized in sectoral financial assets (CVA), offered for taxation in the calculation period in which the positive differences were verified and recorded in accounting bookkeeping.

Celesc received Tax Execution No. 5032049-22.2022.4.04.7200, proposed by the Union and which aims to collect various taxes in the amount of R\$40.7 million. The Company opposed it through Motion to Execution with presentation of judicial guarantee insurance and made partial payment of the amount executed in the amount of R\$24.0 million. Process awaits the Court's statement regarding the carrying out of accounting expertise.

## ii) Labor Contingencies

They are mostly related to complaints filed by employees and former employees of the Group and service providers (outsourced) regarding issues of subsidiary/joint liability, overtime, severance pay, among other labor rights.

## iii) Civil Contingencies

They are related to several civil actions filed by individuals and legal entities, relating to issues of compensation caused by material damage, moral damage and loss of profits, accidents, bidding processes and others.

The most relevant amounts include damages involving loss of tobacco growers' production of around R\$93.6 million, R\$9.98 million related to the illegal use of the CDI-Over index as a way of correcting installments granted by Celesc D, R\$147 million in moral/material damages, R\$17.77 million in financial rebalancing in contracts, compensation actions for insurance companies of around R\$53 million.

## iv) Regulatory Contingencies

Regulatory contingencies are associated with notifications made by ANEEL, ARES or CCEE in punitive administrative proceedings that imply fines for violating contractual or regulatory provisions of the electricity sector, which the Company has appealed at the administrative and judicial level. At the same time, legal actions in which the Company discusses, with sectoral agents (other concessionaires for the generation, commercialization, transmission or distribution of electricity, as well as institutional agents such as ANEEL, CCEE, ONS, EPE and MME), matters relating to the application of electricity sector regulation.

## v) Environmental Contingencies

They are related to administrative and judicial environmental contingencies filed by individuals and legal entities, mostly consisting of compensation for material damages, moral damages and loss of profits.

## 28. EMPLOYEE BENEFITS

Description	Consolidated	
	06/30/2024	12/31/2023
<b>Pension Plans</b>	<b>738,017</b>	<b>796,200</b>
Mixed Plan and Transitional Plan (a)	738,017	796,200
<b>Assistance Plans</b>	<b>1,399,914</b>	<b>1,399,622</b>
CELOS Health Plan (b)	1,337,434	1,336,745
Other Benefits (c)	62,480	62,877
<b>Total</b>	<b>2,137,931</b>	<b>2,195,822</b>
<b>Current</b>	<b>211,434</b>	<b>272,597</b>
<b>Non-Current</b>	<b>1,926,497</b>	<b>1,923,225</b>

Celesc D is a sponsor of the Fundação Celesc de Seguridade Social – CELOS, a closed, non-profit supplementary pension entity whose main objective is the administration of pension benefit plans for its participants, basically represented by Celesc D employees.



## a) Mixed Plan and Transitional Plan

The Mixed Plan has defined benefit characteristics for the mathematical reserve portion already existing on the transition date and for the benefits granted, and defined contribution characteristics for contributions after the transition, relating to the scheduled retirement benefits to be granted. The previous defined benefit plan, called "Transitional Plan" continues to exist, covering exclusively retired participants and their beneficiaries.

The debt was agreed with CELOS, for the payment of 277 additional monthly contributions, with interest of 6% per year and updated by the IPCA, to cover the Benefits to Employees of the Mixed and Transitional Plan, from November 30, 2001. The debt balance on June 30, 2024 is R\$78.4 million.

As this debt must be paid even in the event of a Foundation surplus, Celesc D records the monetary adjustment and interest in the financial result.

## b) CELOS Health Plan

Celesc D offers a health plan (medical, hospital and dental care) to its active employees, retirees and pensioners.

## c) Other Benefits

These are amounts relating to disability assistance, funeral assistance, compensation for natural or accidental death and minimum benefits for retirees.

### 28.1. Actuarial Valuation Results

#### 28.1.1. Actuarial Obligations

	Consolidated					
Description	Mixed Plan	Transitional Plan	CELOS Health Plan	Savings Plan	Other Benefits	Total
Balance on 12/31/2022	2,481,674	648,748	1,159,625	1,677	54,430	4,346,154
Net Current Service Cost	1,584	-	(43,325)	153	-	(41,588)
Contribution of Participant Held in the Exercise	30,262	17,459	67,963	-	-	115,684
Interest without Actuarial Obligation	281,338	71,650	130,607	176	6,093	489,864
Benefits Paid During the Year	(235,190)	(94,130)	(139,516)	(353)	(5,322)	(474,511)
(Gains) Losses on Actuarial Obligations	29,460	82,900	203,841	293	7,676	324,170
Balance on 12/31/2023	2,589,128	726,627	1,379,195	1,946	62,877	4,759,773

#### 28.1.2. Calculation of Net Liabilities (Assets)

28.1.2: Calculation of Net Liabilities (Assets)

	Consolidated					
Description	Mixed Plan	Transitional Plan	CELOS Health Plan	Savings Plan	Others Benefits	Total
<b>Liabilities (Assets) on 12/31/2022</b>	<b>482,960</b>	<b>257,786</b>	<b>1,106,999</b>	<b>-</b>	<b>54,430</b>	<b>1,902,175</b>
Fair Value of Assets at the End of the Year	(2,077,203)	(442,352)	(42,450)	(14,057)	-	(2,576,062)
Actuarial Obligations at the End of the Year	2,589,128	726,627	1,379,195	1,946	62,877	4,759,773
Effect of the Cap on Assets and Liabilities Added to the End of the Year	-	-	-	12,111	-	12,111
<b>Liabilities (Assets) on 12/31/2023</b>	<b>511,925</b>	<b>284,275</b>	<b>1,336,745</b>	<b>-</b>	<b>62,877</b>	<b>2,195,822</b>

#### 28.1.3. Asset Fair Value Reconciliation

Description	Consolidated				
	Mixed Plan	Transitional Plan	CELOS Health Plan	Savings Plan	Total
<b>Balance on 12/31/2022</b>	<b>1,998,714</b>	<b>390,962</b>	<b>52,626</b>	<b>13,529</b>	<b>2,455,831</b>
Benefits Paid in the Year Using Plan Assets	(235,190)	(94,130)	(139,516)	(353)	(469,189)
Participant Contributions Made in the Year	30,261	17,458	67,962	-	115,681
Employer Contributions Made in the Year	95,040	83,759	71,740	-	250,539
Expected Returns on Assets	229,619	45,921	6,377	1,571	283,488
Gain (Loss) in the Fair Value of Plan Assets	(41,241)	(1,618)	(16,739)	(690)	(60,288)
<b>Balance on 12/31/2023</b>	<b>2,077,203</b>	<b>442,352</b>	<b>42,450</b>	<b>14,057</b>	<b>2,576,062</b>

## 28.1.4. Costs Recognized in the Income Statement for the Period

Description	Consolidated	
	06/30/2024	06/30/2023
Transitional Plan	11,407	12,865
Mixed Plan	22,605	26,651
Medical Plan	38,567	40,453
Other Benefits	2,928	3,123
<b>Total</b>	<b>75,507</b>	<b>83,092</b>
Personal Expense	69,499	68,885
Financial Expense	6,008	14,207
<b>Total</b>	<b>75,507</b>	<b>83,092</b>

## 28.1.5. Premises

Premises	Real Rate of Actuarial Discount	HCCTR	Salary Growth Active Employees	General Mortality
Mixed	5.36%	N.U.	7.10%	AT-2000 for sex relieved by 5%
Transitional	5.33%	N.U.	N.U.	AT 2000 (relieved by 5%) segregated by sex
Savings	5.36%	N.U.	3.90%	AT- 2000 for sex reduced by 5%
Disability Assistance	5.37%	N.U.	N.A.	N.A.
Funeral Assistance	5.47%	N.U.	N.U.	AT- 2000 for sex reduced by 5%
Minimum Benefit	5.33%	N.U.	3.90%	AT- 2000 for sex reduced by 5%
Health	5.47%	3.50%	N.A.	AT- 2000 for sex reduced by 5%

N.U. – Not Used

N.A. – Not Applicable

## 28.1.6. Sensitivity analysis

Sensitivity analysis demonstrates the effect of changes in significant actuarial assumptions.

Premises	Real Rate of Actuarial Discount		HCCTR		Salary Growth Active Employees		Mortality General	
	0.50%	0.50%	0.50%	-0.50%	0.50%	-0.50%	+ 1 year	- 1 year
Mixed	(121,678)	132,178	-	-	586	(529)	64,567	(66,017)
Transitional	(25,265)	26,990	-	-	-	-	23,466	(23,549)
Nestle	(87)	94	-	-	-	-	(71)	77
Disability Assistance	(321)	352	-	-	-	-	131	(133)
Funeral Assistance	(1,059)	1,173	-	-	-	-	(528)	536
Minimum Benefit	(1,443)	1,553	-	-	-	-	1,221	(1,213)
Health	(91,860)	102,764	97,170	(87,703)	-	-	59,129	(57,891)

## 28.1. 7. Estimated Expense for Fiscal Year 2024

The estimated expense for the 2024 financial year is shown below:

Plans	Consolidated
	Expense to be Recognized in 2024
Transitional Plan	22,814
Mixed Plan	45,209
Savings Plan	167
Medical Plan	77,134
Others	5,687
<b>Total</b>	<b>151,011</b>

## 28.1. 8. Movement of Employee Benefits

Description	Consolidated			
	Mixed/Transient Plan	CELOS Health Plan	Others Benefits	Total
<b>Balance on 12/31/2023</b>	<b>796,200</b>	<b>1,336,745</b>	<b>62,877</b>	<b>2,195,822</b>
Expenses/(Revenue) Recognized in the Results for the Period	34,012	38,567	2,928	75,507
Benefits Paid Directly by Celesc D	(92,195)	(37,878)	(3,325)	(133,398)
<b>Balance on 06/30/2024</b>	<b>738,017</b>	<b>1,337,434</b>	<b>62,480</b>	<b>2,137,931</b>

## **28.2. Celos Equating Plan – Mixed Plan**

The pension plans offered by Celesc D are administered by the Celesc Social Security Foundation – CELOS. As a result of its design, prior to version 13 inclusive, when there is a deficit above the limits defined in the legislation, in particular CNPC Resolution No. 30, of October 10, 2018 and Previc Resolution No. 23, of August 14, 2023, participants and the sponsor must balance the plan, making equal “contributions” to seek a balance between the assets and liabilities of the pension plan. For participants, this “contribution” occurs through a discount on the benefit and for the sponsor through extra contributions.

On December 15, 2023, the CELOS Deliberative Council approved for the Mixed Plan Scenario 2 - Adjusted Technical Balance, updated in the amount to be equated to R\$252.7 million and a rate of 4.85%.

On January 17, 2024, CELOS filed correspondence under No. 2,241,268,942,705 informing about the Deficit Equating Plan for the 2022 financial year together with the relevant documents for evaluation.

The sponsor Celesc D has a financial obligation in the amount of R\$126.4 million, which represents 50% (fifty percent) of the 2022 deficit resolution of the Mixed Plan, to be paid in a number of monthly and successive installments until July 2039, the first due on April 6, 2024 and the others on the 5th business day of the subsequent months.

The current legal provisions make it mandatory to carry out adjustments to the actuarial deficits of pension plans whose deficit exceeds the limits defined in CGPC Resolution No. 26 of September 2008, and subsequent amendments.

Regarding the amortization period, according to the normative provisions set out in CNPC Resolution No. 30/2018, the maximum period must be equivalent to one and a half times the duration of the benefit plan liability. In the 2022 Actuarial Assessment, the duration of the liability, referring to benefits structured in the BD modality, obtained through the Venturo system (Previc), was 10.3043 years. Therefore, for calculation purposes, Celos used the maximum period allowed by regulations, equivalent to 185 months.

## **28.3. Celos Equating Plan – Transitional Plan**

On December 15, 2023, the CELOS Deliberative Council approved for the Transitional Plan, Scenario 1 - Adjusted Technical Balance, updated in the amount to be equated to R\$30.98 million and a rate of 1.80%.

The deficit has contribution parity, that is, the sponsor Celesc D is parity with those assisted, and must therefore make an extraordinary contribution of 50% (fifty percent) of the 2022 deficit resolution of the Transitional Plan, with an amortization period corresponding to settlement of the actuarial liability (duration).

## **29. PIS/COFINS TO BE REFUNDED TO CONSUMERS**

### **29.1. Process 5006834-93.2012.4.04.7200 – 1st legal action for Exclusion of ICMS from the PIS/COFINS Calculation Base**

On April 1, 2019, according to the narrative already described in NE 11 of Taxes to be Recovered, Celesc D obtained a final and unappealable decision in a judicial proceeding, in which the right to recover the amounts paid in excess as a PIS/COFINS due to the inclusion of ICMS in the calculation basis of taxes paid. The decision limited the effects to the period from April 13, 2007 to December 31, 2014.

Celesc D adopted the understanding that all amounts recovered in the legal action will be reimbursed to consumers through mechanisms to be defined by ANEEL. Due to the system adopted, accounting records were made between Assets (Taxes to be Recovered) and Liabilities (PIS/COFINS to be Refunded to Consumers).

Regarding Liabilities and the respective form of return, it is highlighted that, in the Periodic Tariff Review - RTP of Celesc D of August 22, 2021, the distributor provisionally anticipated, until ANEEL regulated

the form of return for the consumers in its concession area the amount of R\$795.0 million as an extraordinary negative financial component based on part of the qualified amount and in the approval process with the Brazilian Federal Revenue.

Celesc D highlighted the prerogative of requesting future adjustments that equalize possible financial differences between the aforementioned value and the regulation issued by ANEEL, as well as financial adjustments in subsequent tariff processes, in the case of actions proposed by individual consumers who may not benefit from the return of the PIS/COFINS.

On June 28, 2022, Law No. 14,385/2022 was published in the Official Gazette of the Union, referring to the return of credits for reducing ICMS from the PIS/COFINS base to distributors' customers. This promulgation amended Law No. 9,427/1996, which was then in force with item II, of article 3rd B, in which it was defined that the entirety of the amounts of credits requested to the Special Secretariat of the Federal Revenue of Brazil must be considered in tariff processes. be compensated until the subsequent tariff process. Furthermore, in paragraph 8 of article 3, it was also established that ANEEL will formulate equitable criteria, considering the tariff procedures and applicable contractual provisions.

The 2022 Annual Tariff Adjustment process – RTA included the return of the full amount of credits relating to the first lawsuit by Celesc D to consumers, in the amount of R\$806.3 million, generating a negative effect of 8.32% in the tariff.

Thus, in the company's accounting, the amounts to be refunded to consumers were updated in accordance with Law No. 14,385/2022, which equated the updates of amounts to be returned to consumers to the same rule applicable by tax legislation, linked to the Selic reference rate for federal bonds, accumulated monthly, calculated from the date of the overpayment or overpayment until the month prior to the compensation or refund, and 1% in relation to the month in which it is being made.

In line with the adopted accounting policy, Celesc D, in the same way that it updated tax credits until their effective use through PERDCOMP, also did so to update the credits to be returned to its consumers.

However, the methodology for updating the values used by ANEEL was different from the tax rule in which Celesc, in line with current tax legislation and as recommended by Law No. 14,385/2022, updated the values reaching the amount of R\$778.4 million.

Regarding the difference, in the amount of R\$27.9 million, a debit was created in the Other Liabilities account – PIS/Cofins to be Refunded to Consumers in counterpart to Financial Liabilities – CVA, both in Current Liabilities, since Celesc's understanding D is that the values were improperly updated and discounted in the 2022 RTA in a precarious manner.

The Administration sent a letter to ANEEL within the scope of the RTA process and also the Public Consultation - CP No. 05/2021, with the expression of disagreement regarding the provisional methodology adopted by the Agency to update the values in a way that awaits the establishment of the equitable criteria that are under discussion.

Currently, case No. 48500.001747/2020 is being processed by the Federal Attorney's Office.

## **29.2. Process 5006834-93.2012.4.04.7200 – 2nd legal action for Exclusion of ICMS from the PIS/COFINS Calculation Base**

Regarding this process, referring to the 2nd legal action for the Exclusion of ICMS from the PIS/COFINS Calculation Base, the request for authorization was indicated as the total amount of credit updated up to that date, the equivalent of R\$1.08 billion.

According to NE 11.1– PIS/COFINS (Exclusion of ICMS from the calculation base), Celesc D began the tax compensation processes for this action in February 2023.

In this sense, in line with Law No. 14,385/2022, there was consideration of amounts to be returned to the consumer in the RTA that occurred in August 2023. The transfer of the 2023 RTA was R\$807.6 million, bringing a reducing effect to the consumer of -7.02%.

Due to divergence in the financial updating methodology, Celesc D updated the values reaching the amount of R\$778.4 million.

However, the value inserted in the 2023 RTA was greater than the value updated by Celesc D as a liability and, in this sense, the updated balance in August 2023 was transferred, in the amount of

R\$782.1 million, from the Other Liabilities account – PIS/COFINS to be refunded to Consumers (Non-Current Liabilities) to the Financial Liabilities – CVA (Current Liabilities) account. Regarding the difference, in the amount of R\$25.5 million, the same accounting practice was adopted as in the 1st action.

Since the methodology in relation to the operationalization of the transfer continues to be discussed by ANEEL within the scope of CP No. 05/2021, and in view of Celesc D's disagreement regarding the rule adopted by the regulator to update the values, the registration was once again made by ANEEL regarding the provisional nature of the treatment for the tariff transfer in the 2023 RTA through Technical Note nº 7/2023-STR/ANEEL, of August 14, 2023, highlighting that the topic is still under discussion, so that any adjustments will be taken into account when closing the normative act, and future adjustments to values may occur.

Celesc D considers the risk of losing the case regarding the update to be possible, and does not constitute a provision for the amounts discussed.

## 30. EQUITY

### 30.1. Social Capital

The Authorized Share Capital in the Company's Bylaws is R\$2.6 billion, represented by registered shares, with no par value, divided into common and preferred shares.

Of the Authorized Capital, R\$2.48 billion has been subscribed and paid in, represented by 38,571,591 registered shares with no par value, of which 15,527,137 are common shares with voting rights and 23,044,454 preferred shares without voting rights.

Preferred shares will receive, with priority, the payment of the minimum, non-cumulative dividend of 25% (twenty-five percent) of the adjusted net profit, calculated in proportion to their participation in the share capital, followed by payment to common shares. the same criterion of proportionality of these types and classes of shares in the share capital is respected.

Preferred shares are guaranteed the right to receive, as a priority, capital reimbursement, in the event of the Company's dissolution, without premium.

### 30.2. Legal and Profit Retention Reserve

The Legal Reserve is constituted annually as an allocation of 5% of the Net Profit for the Year and cannot exceed 20% of the Share Capital. The purpose of the Legal Reserve is to ensure the integrity of the Share Capital and can only be used to offset losses and increase capital.

The Profit Retention Reserve refers to the retention of the remaining balance of Retained Profits, in order to meet the business growth project established in the Company's investment plan, in accordance with the Capital Budget proposed and approved by the administrators, resolved at the General Meeting of Shareholders.

### 30.3. Dividends and Interest on Equity

The value of the 2024 earnings, by type of share, is shown below:

				Consolidated	
Period	Type		Profit Value per Action*	Total Distributed by Type of Earnings	Total Value
06/30/2024	DIV	ON	0.000000000	-	86,453
		PN	0.000000000		
	JCP	ON	2.115004656	86,453	
		PN	2.326505123		
	IR			(7,282)	
	IR net JCP			79,171	

2023 earnings, by type of share, is shown below:

					Consolidated
Period	Type		Profit Value per Share*	Total Distributed by Type of Earnings	Total Value
06/30/2023	DIV	ON	0.000000000	-	92,144
		PN	0.000000000		
	JCP	ON	2.254223300	92,144	
		PN	2.479645630		



IR	(7,660)
IR net JCP	84,484

\*Expressed in R\$.

The decided Interest on Equity was subject to income tax, in accordance with applicable legislation, was not subject to monetary restatement, will be attributed to the minimum mandatory dividends and must be paid in two installments, in accordance with the Company's Dividend Distribution Policy, the dates of which will be defined, in due course, by the Board of Directors.

### 30.3.1. Composition of the Basic and Diluted Result

The calculation of basic and diluted earnings per share on June 30, 2024 and December 31, 2023 was based on net income for the period and the weighted average number of common and preferred shares outstanding during the periods presented.

Dividends will be distributed in the following order: a) the minimum annual dividend guaranteed to preferred shares; b) the dividend to common shares, up to a percentage equal to that guaranteed to preferred shares. Once the expected dividends have been distributed, preferred shares will compete on an equal basis with common shares in the eventual distribution of additional dividends. Preferred shares receive at least 10% (ten percent) more than that attributed to each common share upon receipt of dividend. On June 30, 2024 and December 31, 2023, the number of Company shares did not change.

As of June 30, 2024 and December 31, 2023, the Company did not have instruments convertible into shares that would generate a dilutive impact on earnings per share.

Description	06/30/2024	06/30/2023
<b>Weighted Average of Shares (thousands)</b>		
Nominative Ordinary Shares – ON	15,527	15,527
Nominative Preferred Shares – PN	23,044	23,044
<b>Basic and Diluted Result Attributed to the Company's Shareholders</b>		
Nominative Ordinary Shares – ON	193,568	164,492
Nominative Preferred Shares – PN	316,010	268,541
<b>Total Basic and Diluted Profit Attributed to the Company's Shareholders</b>	<b>509,578</b>	<b>433,033</b>
<b>Diluted Earnings per Share</b>		
Nominative Ordinary Shares – ON	12.4664	10.5938
Nominative Preferred Shares – PN	13.7131	11.6532

### 30.4. Asset Valuation Adjustment

The effect of this group on Shareholders' Equity is R\$1.41 billion, on June 30, 2024, and R\$1.41 billion, on December 31, 2023, composed as follows:

Description	06/30/2024	Consolidated 12/31/2023
Attributed Cost – Celesc G (a)	12,616	12,894
Adjustment of Employee Benefits – Celesc D (b)	(1,290,280)	(1,290,280)
Fair Value Adjustment Other Comprehensive Results (c)	(137,261)	(137,261)
<b>Total</b>	<b>(1,414,925)</b>	<b>(1,414,647)</b>

a) The attributed cost, measured at fair value on the date of initial adoption of the CPCs in 2009, was recognized in the equity valuation adjustment, in equity, net of deferred income tax and social contribution, as a counterpart to the fixed assets. Its realization is recorded as a counterpart to the retained earnings account to the extent that the depreciation of the fair value of fixed assets is recognized in profit or loss.

b) Actuarial gains and losses arising from adjustments for experience and changes in actuarial assumptions are recorded directly in equity, as other comprehensive income – equity valuation adjustment.

c) Adjustment to fair value of the temporary investment in Companhia Catarinense de Águas e Saneamento – Casan, evaluated through other comprehensive income.



## 31. INCOME AND EXPENSES

### 31.1. Consolidated Net Operating Income

#### 31.1.1. Reconciliation of Net Operating Income with Gross Operating Income

- Electricity Supply - Intended for accounting for billed and unbilled revenue corresponding to the supply of electricity, as well as specific adjustments and additional fees.
- Electricity Supply - Intended for accounting for revenue from the supply of electricity to the reseller, in the Regulated Contracting Environment – ACR and sold in the Free Contracting Environment – ACL, as well as specific adjustments and additional fees. Celesc G, in addition to selling energy through auctions to distributors through the captive market, also sells energy to Consumidores Livres on the free market – ACL.
- Provision of the Electric Network - Revenues derived from the provision of the distribution system by Celesc D through its activities are recorded.
- Short-Term Energy - This is a segment of the Electricity Trading Chamber – CCEE, where the differences between the amounts of electricity contracted by agents and the generation and consumption amounts actually verified and attributed to the respective agents are recorded. The differences determined, positive or negative, are recorded for subsequent financial settlement in the Short-Term Market and valued at the Difference Settlement Price – PLD.
- Construction Revenue - Refers to the accounting of revenue from infrastructure construction arising from the assets of Celesc D's concession contracts, which is recognized based on the proportion of the concessionaire's investment plan. In the result, it is offset by the construction cost, with no construction margin.
- Donations and Subsidies - They are recognized according to the essence of the applicable contracts and/or agreements. The amount transferred by Eletrobras refers to the reimbursement of discounts on tariffs applicable to users of the public electricity distribution service. The amount of revenue recorded as CDE Subsidy (Decree No. 7,891/2013), until June 30, was R\$306.6 million. The other amounts refer to the Low Income Program, in the amount of R\$20.7 million, the supply of CCRBT Flags, in the amount of R\$25.6 million and the CDE reimbursement difference, in the amount of R\$26.0 million.
- Other Operating Income – Arising from the updating of the financial asset subject to compensation by the IPCA.

	<b>Consolidated</b>	
<b>Description</b>	<b>06/30/2024</b>	<b>06/30/2023 (Reclassified)</b>
<b>Gross Operating Income – GOI</b>	<b>8,207,639</b>	<b>7,849,101</b>
Electricity Supply (a)	3,561,308	3,133,000
Unbilled supply (a)	(41,226)	(49,551)
Electricity Supply (a)	200,813	215,381
Unbilled supply (a)	431	(568)
Provision of the Electrical Network	3,632,121	3,511,582
Fair Value of Compensable Financial Asset – Concession	15,271	12,867
Financial Revenue	42,467	42,911
Income from Provision of Services	633	486
Short-Term Electricity	24,408	82,402
Income from Sectoral Financial Asset/(Liability)	(8,927)	55,249
Other Operating Income	4,205	6,252
Donations and Grants (i)	378,931	330,618
Construction Revenue	396,904	508,471
UFV Lease and Rentals	300	1
<b>Deductions from Gross Operating Income</b>	<b>(2,987,619)</b>	<b>(2,718,354)</b>
ICMS	(1,145,371)	(1,063,723)
PIS	(109,775)	(103,178)
COFINS	(505,631)	(475,242)
ISS	(1)	-
Energy Development Account – CDE	(1,172,383)	(1,024,194)
Research and Development – R&D	(24,235)	(34,564)
Energy Efficiency Program – PEE	(23,676)	(11,328)

Inspection Fee – ANEEL	(5,160)	(4,941)
Financial Compensation for the Use of Water Resources – CFURH	(1,387)	(1178)
Other Charges	-	(6)

<b>Net Operating Income – NOI</b>	<b>5,220,020</b>	<b>5,130,747</b>
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### 31.1.2. Supply and Supply of Electricity by Type of Consumer

Description	Consolidated					
	Number of Consumers (i)		MWh (i)		Gross Income	
	06/30/20244	06/30/20233	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Residential	2,707,951	2,654,023	4,328,435	3,817,360	1,769,495	1,463,447
Industrial	139,627	136,089	5,705,008	5,495,395	446,268	448,595
Commercial	324,533	314,541	2,831,618	2,622,638	838,516	751,551
Rural	221,456	225,546	552,482	541,689	217,525	196,797
Public Power	27,362	25,952	278,516	251,421	114,752	94,549
Public Lighting	1,342	1,131	289,123	293,887	68,311	65,948
Public Service	4,418	4,237	229,844	220,625	65,215	62,562
<b>Total Supply</b>	<b>3,426,689</b>	<b>3,361,519</b>	<b>14,215,026</b>	<b>13,243,015</b>	<b>3,520,082</b>	<b>3,083,449</b>
Power Supply	158	139	1,577,464	1,515,367	201,244	214,813
<b>Total</b>	<b>3,426,847</b>	<b>3,361,658</b>	<b>15,792,490</b>	<b>14,758,382</b>	<b>3,721,326</b>	<b>3,298,262</b>

(i) Unaudited information

### 31.2. Consolidated Operating Costs and Expenses

Description	Costs of Goods and/or Services	General and Administrative Expenses	Sales Expenses	Estimated Losses on Credit Settlement	Others Expenses/ (Revenues) Net	06/30/2024 Total
Electricity Purchased for Resale (a)	2,188,384	-	-	-	-	2,188,384
Electricity Usage Charges (b)	1,103,410	-	-	-	-	1,103,410
Personal (c)	189,295	138,780	12,649	-	799	341,523
Administrators	-	6,962	-	-	-	6,962
Actuarial Expense	-	69,499	-	-	-	69,499
Private Pension Entity (c)	9,050	6,056	505	-	-	15,611
Material	21,101	4,502	-	-	7,312	32,915
Construction Cost	396,904	-	-	-	-	396,904
Third Party Costs and Services	85,955	58,565	33,944	-	595	179,059
Depreciation and Amortization	151,577	16,193	50	-	985	168,805
Net Provisions	-	-	-	66,311	13,616	79,927
Leasing and Rents	689	2,723	415	-	(210)	3,617
Infrastructure Sharing (d)	-	-	-	-	(144,491)	(144,491)
Other (Income)/Expenses	11,560	(5,246)	12,586	-	(29,192)	(10,292)
<b>Total</b>	<b>4,157,925</b>	<b>298,034</b>	<b>60,149</b>	<b>66,311</b>	<b>(150,586)</b>	<b>4,431,833</b>

Description	Costs of Goods and/or Services	General and Administrative Expenses	Sales Expenses	Estimated Losses on Liquidation of Credit	Others Expenses/ (Revenues) Net	06/30/2023 (Reclassified) Total
Electricity Purchased for Resale (a)	2,319,172	-	-	-	-	2,319,172
Electricity Usage Charges (b)	899,615	-	-	-	-	899,615
Personal (c)	173,739	140,244	14,298	-	626	328,907
Administrators	-	6,513	-	-	-	6,513
Actuarial Expense	-	68,885	-	-	-	68,885
Private Pension Entity (c)	8,285	5,884	525	-	-	14,694
Material	18,930	4,188	-	-	8,331	31,449
Construction Cost	508,471	-	-	-	-	508,471
Third Party Costs and Services	88,496	60,301	29,030	-	790	178,617
Depreciation and Amortization	134,622	17,386	186	-	985	153,179
Net Provisions	-	-	-	56,524	61,552	118,076
Leasing and Rents	689	3,932	147	-	(239)	4,529
Infrastructure Sharing (d)	-	-	-	-	(128,725)	(128,725)
Other Income/Expenses	10,539	(5,398)	15,115	-	(29,730)	(9,474)
<b>Total</b>	<b>4,162,558</b>	<b>301,935</b>	<b>59,301</b>	<b>56,524</b>	<b>(86,410)</b>	<b>4,493,908</b>

## a) Electricity Purchased for Resale

Description	Consolidated	
	06/30/2024	06/30/2023
Purchase of Energy in the Regulated Environment – CCEAR	1,478,835	1,643,140
Energy Trading Chamber – CCEE	6,603	30,477
Itaipu Binacional	365,593	342,920
Bilateral Contracts	50,901	25,740
Nuclear Energy Quotas	111,446	105,043
Physical Guarantee Quotas	250,135	254,360
Proinfa	138,607	147,472
PIS/COFINS	(213,736)	(229,980)
<b>Total</b>	<b>2,188,384</b>	<b>2,319,172</b>

The purchase and sale of energy in the CCEE are recognized on an accrual basis, based on data published by the CCEE, which are determined by the product of energy surpluses or deficits recorded in a given month, by the corresponding PLD - Difference Settlement Price, or when this information is not available in a timely manner, based on an estimate prepared by Management.

## b) Electricity Grid Usage Charges

Description	Consolidated	
	06/30/2024	06/30/2023
System Usage Charge	926,454	724,517
System Services Charges – ESS	20,965	9,914
Itaipu Transport Charges	72,487	51,610
Reserve Energy Charge – EER	195,972	205,270
PIS/COFINS	(112,468)	(91,696)
<b>Total</b>	<b>1,103,410</b>	<b>899,615</b>

## c) Personal and Private Pension

Description	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
<b>Personnel</b>	<b>4,943</b>	<b>4,499</b>	<b>341,523</b>	<b>328,907</b>
Remuneration	4,699	4,266	165,981	155,023
Social Charges	148	107	68,995	70,030
Sharing in Profits and Results	-	-	13,367	19,263
Assistance Benefits	-	-	52,117	48,930
Provisions and Indemnities	38	59	40,961	35,558
Others	58	67	102	103
<b>Private Pension – CELOS</b>	<b>10</b>	<b>3</b>	<b>15,611</b>	<b>14,694</b>
<b>Total</b>	<b>4,953</b>	<b>4,502</b>	<b>357,134</b>	<b>343,601</b>

## d) Infrastructure Sharing

Refers to the use of fixing points on Celesc D poles, carried out by third parties, to provide telecommunications services of collective interest, such as telephony, internet, cable TV and others.

## 31.3. Financial Result

Description	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
<b>Financial Revenue</b>	<b>25</b>	<b>54</b>	<b>173,921</b>	<b>421,948</b>
Income from Financial Applications	2,992	2,134	38,855	51,057
Late Payments on Electricity Bills	-	-	61,260	58,107
Monetary Variations	-	-	7,417	20,740
Monetary Update without Sectoral Financial Assets	-	-	37,452	47,885
Dividend Income	1,315	2,662	1,315	2,662
Interest without Judicial Deposits	3,400	-	13,929	-

Trib. Update Recovery Exc ICMS PIS/COFINS (i)	-	-	22,430	251,551
Other Financial Income	2001	5,248	9,381	20,665
(-) PIS/COFINS without Financial Revenue	(9,683)	(9,990)	(18,118)	(30,719)
<b>Financial Expenses</b>	<b>(29)</b>	<b>(146)</b>	<b>(279,097)</b>	<b>(495,040)</b>
Debt Charges	-	-	(106,541)	(123,521)
Update Mathematical Reserve to be Amortized	-	-	(6,008)	(14,207)
Tax on Financial Operations – IOF	-	-	(4,705)	(1,021)
Monetary Variations	-	-	(68,490)	(37,736)
Monetary Update for Disputes	922	-	(11,878)	-
R&D and Energy Efficiency Update	-	-	(4,573)	(6,820)
Monetary Update without Financial Liabilities	-	-	(54,509)	(49,624)
Update Vlr to Return Consumption Exc ICMS PIS/COFINS (i)	-	-	(15,375)	(255,880)
Interest and Costs on Debentures	-	-	(3,276)	(3,168)
Interest on Rent Payable (CPC 06)	(15)	(3)	(580)	(920)
Other Financial Expenses	(936)	(143)	(3,162)	(2,143)
<b>Financial Result</b>	<b>(4)</b>	<b>(92)</b>	<b>(105,176)</b>	<b>(73,092)</b>

(i) In 2023, there was recognition of the accumulated tax update of the recoverable credit from the ICMS Exclusion in the PIS/COFINS calculation base, referring to the financial update of the 2nd legal action, of which Celesc D initiated the compensation processes taxes in February 2023. In 2024, the Company has been recognizing the monthly update on the existing balance.

The reduction in financial expenses converges with the paragraph above and takes place based on updates to the amounts to be returned to the consumer (via tariff).

It is noteworthy that PIS/COFINS was levied on financial income, generating tax expenses of R\$14.0 million in the first quarter of 2023.

## 32. INFORMATION BY SEGMENT

Operating segments are business activities that generate revenue and incur expenses. Operating results are reviewed monthly by the Management of the Company and its subsidiaries, responsible for allocating resources, evaluating performance and adherence to the Group's master plan.

Monitoring the performance of each segment is based on information derived from accounting records. Until June 30, 2024, sales were carried out exclusively in Brazilian territory and all assets are located in national territory. No customer of the Company or its subsidiaries was identified who is individually responsible for more than 10% of the total net revenue recorded.

As of June 30, information by business segment, reviewed by Management, is as follows:

- Parent Company – Celesc Holding is responsible for holding interests in other companies and providing services for collecting agreements on energy bills;
- Energy distribution - Celesc D is responsible for providing public electricity distribution services, being responsible for operating and maintaining the infrastructure, as well as providing related services;
- Energy generation – Celesc G is responsible for producing electrical energy from hydraulic and solar sources.

[Reportable Segments] 06/30/2024					
Description	Celesc D	Celesc G	Parent Company	Consolidation Adjustments	Total
<b>Net Operating Income – NOI</b>	<b>5,133,600</b>	<b>90,739</b>	-	<b>(4,319)</b>	<b>5,220,020</b>
Cost of Sales	(3,989,246)	(21,421)	-	4,319 (i)	(4,006,348)
Depreciation and Amortization	(150,127)	(1,450)	-	-	(151,577)
<b>Gross Operating Income</b>	<b>994,227</b>	<b>67,868</b>	-	-	<b>1,062,095</b>
Sales Expenses	(126,170)	(290)	-	-	(126,460)
General and Administrative Expenses	(271,383)	(10,154)	(16,497)	-	(298,034)
Other Net Income/Expenses	148,916	(1,178)	2,848	-	150,586
Equity Income Result	-	6,372	522,345	(499,147) (ii)	29,570
<b>Result of Activities</b>	<b>745,590</b>	<b>62,618</b>	<b>508,696</b>	<b>(499,147)</b>	<b>817,757</b>
Financial Revenue	168,937	4,959	25	- (iii)	173,921
Financial Expenses	(276,869)	(2,199)	(29)	- (iii)	(279,097)
<b>Financial Result, Net</b>	<b>(107,932)</b>	<b>2,760</b>	<b>(4)</b>	-	<b>(105,176)</b>

<b>Profit Before IRPJ and CSLL</b>	<b>637,658</b>	<b>65,378</b>	<b>508,692</b>	<b>(499,147)</b>	<b>712,581</b>
IRPJ and CSLL	(183,838)	(20,051)	886	-	(203,003)
<b>Net Profit for the Period</b>	<b>453,820</b>	<b>45,327</b>	<b>509,578</b>	<b>(499,147)</b>	<b>509,578</b>
<b>Total Assets</b>	<b>10,095,013</b>	<b>1,016,850</b>	<b>3,587,558</b>		
<b>Total Liabilities</b>	<b>8,853,153</b>	<b>190,737</b>	<b>233,119</b>		

| Reportable Segments | 06/30/2023  
(Reclassified)

Description	Celesc D	Celesc G	Parent Company	Consolidation Adjustments	Total
<b>Net Operating Income – NOI</b>	<b>5,045,189</b>	<b>89,766</b>	-	<b>(4,208)</b>	<b>5,130,747</b>
Cost of Sales	(4,011,912)	(20,232)	-	4,208 (i)	(4,207,936)
Depreciation and Amortization	(133,144)	(1,478)	-	-	(134,622)
<b>Gross Operating Income</b>	<b>900,133</b>	<b>68,056</b>	-	-	<b>968,189</b>
Sales Expenses	(114,272)	(1,553)	-	-	(115,825)
General and Administrative Expenses	(278,097)	(8,822)	(15,016)	-	(301,935)
Other Net Income/(Expenses)	86,119	(1,715)	2006	-	86,410
Equity Income Result	-	6,169	446,135	(423,761) (ii)	28,543
<b>Result of Activities</b>	<b>593,883</b>	<b>62,135</b>	<b>433,125</b>	<b>(423,761)</b>	<b>665,382</b>
Financial Revenue	418,656	9,390	54	(6,152) (iii)	421,948
Financial Expenses	(498,477)	(2,569)	(146)	6,152 (iii)	(495,040)
<b>Financial Result, Net</b>	<b>(79,821)</b>	<b>6,821</b>	<b>(92)</b>	-	<b>(73,092)</b>
<b>Profit Before IRPJ and CSLL</b>	<b>514,062</b>	<b>68,956</b>	<b>433,033</b>	<b>(423,761)</b>	<b>592,290</b>
IRPJ and CSLL	(137,974)	(21,283)	-	-	(159,257)
<b>Net Profit for the Period</b>	<b>376,088</b>	<b>47,673</b>	<b>433,033</b>	<b>(423,761)</b>	<b>433,033</b>
<b>Total Assets</b>	<b>10,458,214</b>	<b>976,292</b>	<b>3,417,178</b>		
<b>Total Liabilities</b>	<b>8,467,723</b>	<b>192,174</b>	<b>215,987</b>		

(i) Energy purchase and sale transactions between Celesc D and Celesc G.

(ii) Equity equivalence of wholly-owned subsidiaries Celesc D and Celesc G.

(iii) Interest relating to the loan agreement signed between Celesc D and Celesc G.

### 33. CONTRACTUAL COMMITMENTS

The main commitments related to long-term contracts not yet incurred, already signed based on pre-determined contractual prices, and therefore not recognized in these financial statements, are shown below:

						<b>Consolidated</b>
						<b>06/30/2024</b>
Description	2024	2025	2026	2027	2028	2028+
Purchase of energy	2,030,988	4,092,196	4,230,830	4,131,453	4,265,322	44,561,196
Connection and energy transport charges	991,052	2,059,207	2,131,954	2,204,593	2,279,328	35,938,606
<b>Total</b>	<b>3,022,040</b>	<b>6,151,403</b>	<b>6,362,784</b>	<b>6,336,046</b>	<b>6,544,650</b>	<b>80,499,802</b>

						<b>Consolidated</b>
						<b>12/31/2023</b>
Description	2024	2025	2026	2027	2028	2028+
Purchase of energy	4,072,617	4,053,814	4,195,257	4,105,495	4,237,205	44,312,952
Connection and energy transport charges	1,981,577	2,056,410	2,129,058	2,201,598	2,276,232	35,885,972
<b>Total</b>	<b>6,054,194</b>	<b>6,110,224</b>	<b>6,324,315</b>	<b>6,307,093</b>	<b>6,513,437</b>	<b>80,198,924</b>

### 34. SUPPLEMENTAL INFORMATION ON SUBSIDIARIES

#### 34.1. Celesc D

##### 34.1.1. Balance Sheet – Assets

<b>Assets</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
<b>Current</b>	<b>3,185,392</b>	<b>3,098,324</b>
Cash and Cash Equivalents	446,522	749,697
Accounts Receivable from Customers	2,147,362	1,935,736
Stock	22,827	23,202
IRPJ and CSLL to be recovered	139,445	25,809
Other Taxes to be Recovered	187,231	171,322

Others	242,005	192,558
<b>Non-Current</b>	<b>7,719,621</b>	<b>7,713,074</b>
<b>Achievable in the Long Term</b>	<b>2,874,901</b>	<b>3,035,166</b>
Accounts Receivable from Customers	10,881	25,307
Deferred Taxes	804,617	854,645
Taxes to be Recovered	418,025	472,243
Judicial Deposits	332,606	322,544
Compensable Financial Asset – Concession	900,266	775,920
Contract Asset	394,658	486,893
Sector Financial Asset	-	94,538
Others	13,848	3,076
<b>Fixed assets</b>	<b>10,334</b>	<b>15,623</b>
<b>Intangible</b>	<b>4,834,386</b>	<b>4,662,285</b>
<b>Total Assets</b>	<b>10,905,013</b>	<b>10,811,398</b>

### 34.1.2. Balance Sheet – Liabilities

<b>Liabilities</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
<b>Current</b>	<b>3,466,977</b>	<b>3,643,345</b>
Suppliers	890,435	1,078,555
National Currency Loans	393,196	258,631
Foreign Currency Loans	97,961	97,505
Debentures	161,199	160,192
Labor and Social Security Obligations	204,754	223,079
IRPJ and CSLL to be Collected	167,821	24,984
Other Taxes to be Collected	296,700	252,864
Dividends and Interest without Equity	170,809	174,528
Regulatory Fees	64,301	71,489
Lease Liabilities	6,548	10,603
Employee Benefits	211,434	272,597
Sector Financial Liabilities	667,818	903,863
Water Scarcity Bonus	-	1,146
PIS/COFINS to be Refunded to Consumers	-	7,596
Others	134,001	105,713
<b>Non-Current</b>	<b>5,386,176</b>	<b>5,471,725</b>
National Currency Loans	275,000	412,863
Foreign Currency Loans	1,243,445	1,205,666
Debentures	929,949	994,826
Labor and Social Security Obligations	15,778	27,899
Regulatory Fees	88,807	83,387
Taxes to be Collected	21,120	-
Lease Liabilities	4,683	5,987
Employee Benefits	1,926,497	1,923,225
Provision for Contingencies	466,962	484,720
Sector Financial Liabilities	92,275	-
PIS/COFINS to be Refunded to Consumers	321,660	333,152
<b>Equity</b>	<b>2,051,860</b>	<b>1,696,328</b>
Social Capital	1,580,000	1,580,000
Profit Reserves	1,406,608	1,406,608
Asset Valuation Adjustment	(1,290,280)	(1,290,280)
Retained earnings	355,532	-
<b>Total Liabilities</b>	<b>10,905,013</b>	<b>10,811,398</b>

### 34.1.3. Income Statement

<b>Description</b>	<b>06/30/2024</b>	<b>06/30/2023 (Reclassified)</b>
<b>Net Operating Income – NOI</b>	<b>5,133,600</b>	<b>5,045,189</b>
Net Income from Electricity Sales	5,133,600	5,045,189
<b>Sales Costs</b>	<b>(4,139,373)</b>	<b>(4,145,056)</b>
Operation Cost	(4,139,373)	(4,145,056)
<b>Gross Profit</b>	<b>994,227</b>	<b>900,133</b>
<b>Operating Expenses</b>	<b>(248,637)</b>	<b>(306,250)</b>
Sales Expenses	(59,859)	(59,064)
Loss due to Reduction in Recoverable Value of Accounts Receivable	(66,311)	(55,208)
General and Administrative Expenses	(271,383)	(278,097)
Other Recipes	205,144	152,220
Other Expenses	(56,228)	(66,101)
<b>Result before Financial Result</b>	<b>745,590</b>	<b>593,883</b>
<b>Financial Result</b>	<b>(107,932)</b>	<b>(79,821)</b>
Financial Revenue	168,937	418,656
Financial Expenses	(276,869)	(498,477)
<b>Profit Before IRPJ and CSLL</b>	<b>637,658</b>	<b>514,062</b>
<b>IRPJ and CSLL</b>	<b>(183,838)</b>	<b>(137,974)</b>
Current	(159,917)	(94,327)
Deferred	(23,921)	(43,647)
<b>Net Profit for the Period</b>	<b>453,820</b>	<b>376,088</b>



### 34.1.4. Operating Revenue

Description	06/30/2024	06/30/2023 (Reclassified)
<b>Gross Operating Income – GOI</b>	<b>8,110,764</b>	<b>7,753,340</b>
Electricity Supply (a)	3,548,885	3,119,529
Unbilled Supply	(41,505)	(49,117)
Electricity Supply (a)	160,464	176,335
Sectoral Financial Assets and (Liabilities)	(8,927)	55,249
Provision of the Electrical Network	3,633,744	3,513,279
Short Term Energy	22,177	79,371
Income from Provision of Services	615	486
Donations and Grants	378,931	330,618
Construction Revenue	396,904	508,471
Fair Value of Compensable Financial Asset – Concession	15,271	12,867
Other Operating Income	4,205	6,252
<b>Deductions from Gross Operating Income</b>	<b>(2,977,164)</b>	<b>(2,708,151)</b>
ICMS	(1,145,371)	(1,063,723)
PIS	(108,302)	(101,739)
COFINS	(498,844)	(468,616)
Energy Development Account – CDE	(1,172,383)	(1,024,194)
Research and Development – R&D	(23,676)	(33,985)
Energy Efficiency Program – PEE	(23,676)	(11,328)
Inspection Fee - ANEEL	(4,912)	(4,560)
Other Charges	-	(6)
<b>Net Operating Revenue – NOR</b>	<b>5,133,600</b>	<b>5,045,189</b>

#### a) Revenue from Supply and Supply of Electricity by Type of Consumer

The composition of Gross Revenue from the supply and supply of electrical energy by class of consumers is as follows:

Description	Number of Consumers (i)		MWh (i)		Gross Income	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Residential	2,707,951	2,654,023	4,328,435	3,817,360	1,769,495	1,463,447
Industrial	139,612	136,073	5,653,606	5,449,139	435,575	437,766
Commercial	324,528	314,540	2,817,209	2,612,211	836,507	749,343
Rural	221,456	225,546	552,482	541,689	217,525	196,797
Public Power	27,362	25,952	278,516	251,421	114,752	94,549
Public Lighting	1,342	1,131	289,123	293,887	68,311	65,948
Public Service	4,418	4,237	229,844	220,625	65,215	62,562
<b>Total Supply</b>	<b>3,426,669</b>	<b>3,361,502</b>	<b>14,149,215</b>	<b>13,186,332</b>	<b>3,507,380</b>	<b>3,070,412</b>
Power Supply	77	54	1,250,556	1,196,998	160,464	176,335
<b>Total</b>	<b>3,426,746</b>	<b>3,361,556</b>	<b>15,399,771</b>	<b>14,383,330</b>	<b>3,667,844</b>	<b>3,246,747</b>

(i) Information not reviewed

### 34.1.5. Operating Costs and Expenses

Description	Costs of Goods and/or Services	General and Administrative Expenses	Sales Expenses	Credit Loss Estimation	Others Expenses/ Net Revenues	06/30/2024 Total
Electricity Purchased for Resale	3,280,581	-	-	-	-	3,280,581
Personnel	187,762	126,373	12,649	-	799	327,583
Actuarial Expense	-	69,499	-	-	-	69,499
Private Pension Entity	9,050	6,046	505	-	-	15,601
Material	21,013	4,446	-	-	6,876	32,335
Construction Cost	396,904	-	-	-	-	396,904
Third Party Costs and Services	82,518	53,502	33,738	-	595	170,353
Depreciation and Amortization	150,127	15,856	50	-	-	166,033
Net Provisions	-	-	-	66,311	13,984	80,295
Others	11,418	(4,339)	12,917	-	(171,170)	(151,174)
<b>Total</b>	<b>4,139,373</b>	<b>271,383</b>	<b>59,859</b>	<b>66,311</b>	<b>(148,916)</b>	<b>4,388,010</b>



Description	Costs of Goods and/or Services	General and Administrative Expenses	Sales Expenses	Credit Loss Estimation	Others Expenses/ Net Revenues	06/30/2023 (Reclassified) Total
Electricity Purchased for Resale	3,208,965	-	-	-	-	3,208,965
Personnel	172,307	128,585	14,290	-	626	315,808
Actuarial Expense	-	68,885	-	-	-	68,885
Private Pension Entity	8,285	5,881	525	-	-	14,691
Material	18,755	4,157	-	-	8,022	30,934
Construction Cost	508,471	-	-	-	-	508,471
Third Party Costs and Services	84,722	56,121	28,833	-	790	170,466
Depreciation and Amortization	133,144	17,038	186	-	-	150,368
Net Provisions	-	-	-	55,208	59,136	114,344
Others	10,407	(2,570)	15,230	-	(154,693)	(131,626)
<b>Total</b>	<b>4,145,056</b>	<b>278,097</b>	<b>59,064</b>	<b>55,208</b>	<b>(86,119)</b>	<b>4,451,306</b>

### 34.1.6. Financial Result

Update of sectoral financial assets and liabilities: Update is by Selic. Variations occur depending on whether the amounts constituted are Financial Assets (income) or Liabilities (expenses).

Most of the variation in debt charges refers to remuneration charges and interest on the loan contract with Banco Safra, in the amount of R\$550.0 million, for working capital. The debt would begin to be paid in August 2023 and, through an amendment, its beginning was extended to August 2024 and ending in February 2026.

Debt charges: Charges for loans in national currency, from the Inter-American Development Bank - BID and debentures, are updated by the CDI. In the second quarter of 2024, the accumulated CDI was 5.22 %, whereas in the same period of 2023 it was 6.44%.

Tax Update of Credit Recoverable from Exclusion of ICMS in the PIS/COFINS calculation base: Relating to the financial update of the 2nd legal action, of which Celesc D began the tax compensation processes in February 2023.

Description	06/30/2024	06/30/2023 (Reclassified)
<b>Financial Revenue</b>	<b>168,937</b>	<b>418,656</b>
Income from Financial Applications	30,975	45,298
Monetary Variations	7,417	20,740
Monetary Update without Regulatory Assets	37,452	47,885
Interest and Late Payment Additions w/o Energy Sold	61,249	58,106
Trib. Update Recovery Exc. ICMS PIS/COFINS	22,430	251,551
Interest on Judicial Deposits	10,512	-
Other Financial Income	7,096	15,355
(-) Taxes without Financial Revenue	(8,194)	(20,279)
<b>Financial Expenses</b>	<b>(276,869)</b>	<b>(498,477)</b>
Debt Charges	(106,541)	(123,521)
Interest and Monetary Update Mathematical Reserve	(6,008)	(14,207)
IOF – Tax on Financial Operations	(4,705)	(1,021)
Mutual Charges	-	(6,152)
R&D and Energy Efficiency Update	(4,464)	(6,717)
Cost of Issuing Debentures	(1,204)	(764)
Monetary Variations Debentures	(68,098)	(37,689)
Other Monetary Variations	(392)	(47)
Monetary Update without Regulatory Assets	(54,509)	(49,624)
Lease Interest	(565)	(917)
Update Value to Return Consumption. Exc. ICMS PIS/COFINS	(15,375)	(255,880)
Monetary Update Disputes	(12,800)	-
Other Financial Expenses	(2,208)	(1,938)
<b>Financial Result</b>	<b>(107,932)</b>	<b>(79,821)</b>

## 34.2. Celesc G

### 34.2.1. Balance Sheet – Assets

<b>Assets</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
<b>Current</b>	<b>182,036</b>	<b>189,575</b>
Cash and Cash Equivalents	87,759	99,828
Accounts Receivable from Customers	14,696	16,805
Stock	68	68
IRPJ and CSLL to be recovered	11,785	6,838
Other Taxes to be Recovered	1,685	1,690
Prepaid Expenses	281	1,047
Dividends and JCP Receivable	3,961	3,513
Financial Asset – Grant Bonus	42,971	41,569
Financial Asset – Compensation Basic Project Pery Plant	18,829	18,215
Others	1	2
<b>Non-Current</b>	<b>834,814</b>	<b>804,668</b>
<b>Achievable in the Long Term</b>	<b>475,202</b>	<b>472,095</b>
Judicial Deposits	496	449
Other Taxes to be Recovered	1,183	1,281
Deferred Taxes	-	5,786
Compensable Financial Asset – Concession	2,421	2,421
Financial Asset – Grant Bonus	323,915	317,792
Financial Asset – Compensation Basic Project Pery Plant	147,187	144,366
<b>Investments</b>	<b>116,466</b>	<b>110,942</b>
<b>Fixed assets</b>	<b>199,577</b>	<b>177,190</b>
<b>Intangible</b>	<b>43,569</b>	<b>44,441</b>
<b>Total Assets</b>	<b>1,016,850</b>	<b>994,243</b>

### 34.2.2. Balance Sheet – Liabilities

<b>Liabilities</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
<b>Current</b>	<b>53,325</b>	<b>73,308</b>
Suppliers	4,303	9,804
Debentures	6,155	6,001
IRPJ and CSLL to be Collected	15,624	-
Other Taxes to be Collected	1,376	9,747
Regulatory Fees	2,182	2020
Dividends and Interest without Equity	21,808	43,616
Others	1,877	2,120
<b>Non-Current</b>	<b>137,412</b>	<b>140,149</b>
Debentures	33,486	35,587
Deferred Taxes	103,086	103,878
Regulatory Fees	807	658
Provisions for Contingencies	33	26
<b>Equity</b>	<b>826,113</b>	<b>780,786</b>
Social Capital	450,000	450,000
Profit Reserves	317,892	317,892
Retained earnings	45,605	-
Asset Valuation Adjustment	12,616	12,894
<b>Total Liabilities</b>	<b>1,016,850</b>	<b>994,243</b>

### 34.2.3. Income Statement

Description	06/30/2024	06/30/2023 (Reclassified)
<b>Net Operating Income – NOI</b>	<b>90,739</b>	<b>89,766</b>
Net Revenue from Electricity Sales	90,739	89,766
<b>Sales Costs</b>	<b>(22,871)</b>	<b>(21,710)</b>
Operation Cost	(22,871)	(21,710)
<b>Gross Profit</b>	<b>67,868</b>	<b>68,056</b>
<b>Operating Expenses</b>	<b>(5,250)</b>	<b>(5,921)</b>
With Sales	(290)	(237)
Loss due to Reduction in Recoverable Value of Accounts Receivable	-	(1,316)
General and Administrative	(10,154)	(8,822)
Other Revenues	-	27
Other Expenses	(1,178)	(1,742)
Participation in the profits of investees through equity equivalence, net of taxes	6,372	6,169
<b>Result before Financial Result</b>	<b>62,618</b>	<b>62,135</b>
<b>Financial Result</b>	<b>2,760</b>	<b>6,821</b>
Financial Revenue	4,959	9,390
Financial Expenses	(2,199)	(2,569)
<b>Profit Before IRPJ and CSLL</b>	<b>65,378</b>	<b>68,956</b>
<b>IRPJ and CSLL</b>	<b>(20,051)</b>	<b>(21,283)</b>
Current	(15,057)	(16,262)
Deferred	(4,994)	(5,021)
<b>Net Profit for the Period</b>	<b>45,327</b>	<b>47,673</b>

### 34.2.4. Operating Revenue

Description	06/30/2024	06/30/2023
<b>Gross Operating Income – GOI (a)</b>	<b>101,194</b>	<b>99,969</b>
Electricity Supply – Industrial	10,442	11,332
Electricity Supply – Industrial – Not Billed	279	(434)
Electricity Supply – Commercial	2009	2,208
Electricity Supply	43,017	41,488
Electricity Supply – Not Billed	431	(568)
Short-Term Electricity	2,231	3,031
Financial Revenue Interest Grant Bonus	20,795	20,145
Financial Revenue Monetary Update. Grant Bonus	8,653	9,604
Financial Revenue Interest Pery Plant	9,100	8,813
Financial Revenue Monetary Update Usina Pery	3,919	4,349
Income from Provision of Services	18	-
UFV Leases and Rentals	300	1
<b>Deductions from Operating Income</b>	<b>(10,455)</b>	<b>(10,203)</b>
PIS	(1,473)	(1,439)
COFINS	(6,787)	(6,626)
Inspection Fee	(248)	(381)
Financial Compensation for the Use of Water Resources	(1,387)	(1,178)
Research and Development – R&D	(559)	(579)
ISS	(1)	-
<b>Net Operating Income – NOI</b>	<b>90,739</b>	<b>89,766</b>

## a) Supply and Supply of Electrical Energy

Description	Number of Consumers (i)		MWh (i)		Gross Income	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Industrial	15	16	51,402	46,256	10,721	10,898
Commercial, Services and Others	5	1	14,409	10,427	2,009	2,208
Power Supply	81	85	326,908	318,369	43,448	40,920
Short-Term Electricity (CCEE)	-	-	6,440	2,412	2,231	3,031
<b>Total</b>	<b>101</b>	<b>102</b>	<b>399,159</b>	<b>377,464</b>	<b>58,409</b>	<b>57,057</b>

(i) Information not reviewed

## 34.2.5. Operating Costs and Expenses

Description	Costs of Goods and/or Services	General and Administrative Expenses	Sales Expenses	Credit Loss Estimation	Others Expenses/ Net Revenues	06/30/2024 Total
Electricity Purchased for Resale	11,665	-	-	-	-	11,665
Electricity Purchased for Resale CP	2,216	-	-	-	-	2,216
Electricity Grid Usage Charges	1,623	-	-	-	-	1,623
Personnel	1,533	7,464	-	-	-	8,997
Material	88	56	-	-	436	580
Third Party Costs and Services	3,465	2,154	206	-	-	5,825
Depreciation and Amortization	1,450	215	-	-	-	1,665
Insurance	795	-	-	-	-	795
Net Provisions	-	-	-	-	7	7
Taxes	36	75	84	-	-	195
Rentals	-	123	-	-	-	123
Others	-	67	-	-	735	802
<b>Total</b>	<b>22,871</b>	<b>10,154</b>	<b>290</b>	<b>-</b>	<b>1,178</b>	<b>34,493</b>

Description	Costs of Goods and/or Services	General and Administrative Expenses	Sales Expenses	Credit Loss Estimation	Others Expenses/ Net Revenues	06/30/2023 (Reclassified) Total
Electricity Purchased for Resale	10,279	-	-	-	-	10,279
Electricity Purchased for Resale CP	1,985	-	-	-	-	1,985
Electricity Grid Usage Charges	1,697	-	-	-	-	1,697
Personnel	1,432	7,160	8	-	-	8,600
Material	175	31	-	-	309	515
Third Party Costs and Services	3,843	1,291	197	-	-	5,331
Depreciation and Amortization	1,478	215	-	-	-	1,693
Insurance	782	-	-	-	-	782
Net Provisions	-	-	-	1,316	-	1,316
Taxes	68	68	32	-	-	168
Rentals	-	37	-	-	-	37
Others	(29)	20	-	-	1,406	1,397
<b>Total</b>	<b>21,710</b>	<b>8,822</b>	<b>237</b>	<b>1,316</b>	<b>1,715</b>	<b>33,800</b>

## 34.2.6. Financial Result

Description	06/30/2024	06/30/2023
<b>Financial Revenue</b>	<b>4,959</b>	<b>9,390</b>
Financial Investment Income	4,888	3,625
Late Payment Additions on Energy Bills	11	1
Loan Contract Interest	-	6,152
Interest on Judicial Deposits	17	-
Other Financial Income	43	(388)
<b>Financial Expenses</b>	<b>(2,199)</b>	<b>(2,569)</b>
Interest on Debentures	(2,006)	(2,338)
Costs in Issuing Debentures	(66)	(66)
R&D Update	(109)	(103)
Other Financial Expenses	(18)	(62)
<b>Financial Result</b>	<b>2,760</b>	<b>6,821</b>

## 35. SUBSEQUENT EVENTS

### 35.1. Adjustment of Annual Generation Revenue – RAG 2023/2024

On July 23, 2024, ANEEL, through Approval Resolution No. 3,353, approved the Annual Generation Revenues – RAGs of hydroelectric plants under a quota regime for the 2024/2025 cycle, under the terms of Federal Law No. 12,783/2013. The new RAG is valid from July 1, 2024 to June 30, 2025.

In the RAG to be received by Pery HPP, R\$19.98 million refers to compensation for the portion of investments in non-depreciated reversible assets.

The RAGs established for plants owned by Celesc G, which must be charged monthly, are:

<b>Power Plants</b>	<b>Annual Revenue (R\$/thousand) Cycle 2024/2025</b>	<b>Monthly Revenue (R\$/thousand) Cycle 2024/2025</b>
Pery HPP	28,643	2,387
Garcia HPP	13,512	1,126
Bracinho HPP	17,446	1,454
Cedros HPP	12,264	1,022
Palmeiras HPP	26,121	2,177
Salto HPP	8,884	740

### 35.2. Issuance of New Debentures

At the Board of Directors meeting on June 4, 2024, the hiring of the consortium that won the public call for contracting new debentures was approved and the signing of the credit proposal and the execution of related acts were authorized, including the execution of the Deed of Issuance, the Distribution Agreement and other documents related to the 7th Issuance of Debentures of Celesc Distribuição SA. The private issuance instrument was signed, on July 5, 2024, with the guarantee of Centrais Elétricas de Santa Catarina SA, which guarantees and is responsible in favor of the debenture holders, irrevocably and irreversibly, faithfully, punctually, fully and accurately complying with all obligations, main and ancillary, present and future, assumed by the issuer.

The considered date of issuance of the debentures is July 15, 2024 and they are being issued in nominative and book-entry form, without issuance of cautions or certificates, of the simple type, not convertible into shares, of the unsecured type, without preference, not conferring, therefore, any special or general privileges to their holders, and have additional personal guarantee, having two series, an Institutional and an Infrastructure/Incentive series.

#### First Series (Institutional) :

There are 200,000 (two hundred thousand) debentures with a nominal unit value of R\$1,000.00 (one thousand reais), on their date of issue, with a maturity period of 7 (seven) years, on July 15, 2031.

They are not subject to monetary updating and have remunerative interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily DI rates – One-day Interbank Deposit, “over extra-group”, plus a spread (surcharge) to be defined in accordance with the Bookbuilding Procedure and limited to 1.35% per year.

Payment of remuneration was defined every six months, from the date of issue, with the first due on January 15, 2025, and the others successively until the final term of the debentures mentioned above. The amortization of the principal, in turn, was defined in 4 (four) installments as follows: 25% on January 15, 2030, 8% on July 15, 2030, 17% on January 15, 2031 and the 50 % remaining on July 15, 2031, the maturity date of this series.

#### Second Series (Infrastructure/Incentivized) :

There are 1,000,000 (one million) debentures with a nominal unit value of R\$1,000.00 (one thousand reais), on their issue date, with a maturity period of 10 (ten) years, on July 15, 2034.

They have an incidence of monetary updating due to the variation of the IPCA and have remunerative interest to be defined in the Bookbuilding Procedure, corresponding, at most, to the highest rate

between: i) the internal rate of return of the IPCA Treasury, increased exponentially by a surcharge (spread) of up to 0.60% per year, or ii) 6.70% per year.

Payment of remuneration was defined every six months, from the date of issue, with the first due on January 15, 2025, and the others successively until the final term of the debentures mentioned above. The amortization of the principal, in turn, was defined in 6 (four) installments as follows: 17% on January 15, 2032, 3% on July 15, 2032, 5% on January 15, 2033, 8% on July 15, 2033, 17% on January 15, 2034 and the remaining 50% on July 15, 2034, the maturity date of this series.

The total operation referring to the two series, in the amount of R\$1.2 billion, was received in cash, in national currency, on July 31, 2024.

### **35.3. Amendment of the Bylaws**

On August 5, 2024, the shareholders of Centrais Elétricas de Santa Catarina SA were called to hold an Extraordinary General Meeting, the agenda of which dealt with the reform of the Company's bylaws.

The reform consisted of changing the number and nomenclature of the directorates, mainly by splitting the current Legal and Regulatory Affairs Directorate, transforming it into the Legal Directorate and the Energy Management and Regulation Directorate, in addition to wording adjustments in some texts related to matter.

With the change, the Company's Executive Board now consists of 9 (nine) members, shareholders or not, elected by the Board of Directors and removable by it at any time, occupying the following positions:

- Presidency
- Planning, Control and Compliance Officer
- Finance and Investor Relations Department
- Corporate Management Officer
- Commercial Officer
- Generation, Transmission and New Business Officer
- Distribution Officer
- Energy Regulation and Management Officer
- Legal Officer

### **35.4. Loan Extension Addendum**

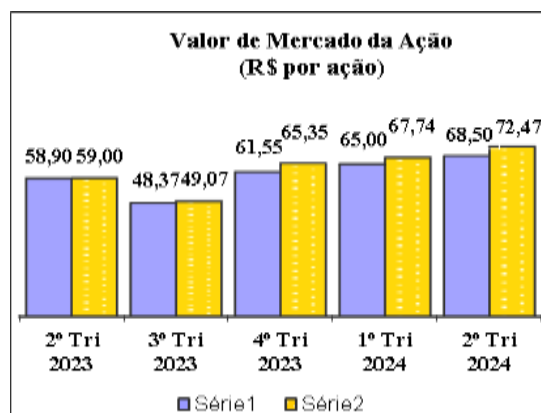
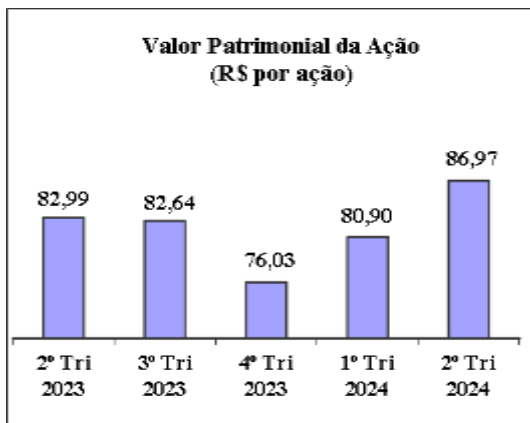
On August 7, 2024, the addition to the bank credit note, originally signed on February 24, 2022, was formalized, in the amount of R\$550.0 million. As a result of this amendment, the final maturity was extended to February 7, 2029. The date of the first amortization was reset to August 7, 2025, with subsequent amortizations remaining semi-annual from this date onwards. The contractual remuneration remains indexed to the rate equivalent to the CDI, plus 1.65% per year, adequately reflecting current market conditions.

## OTHER MATERIAL INFORMATION

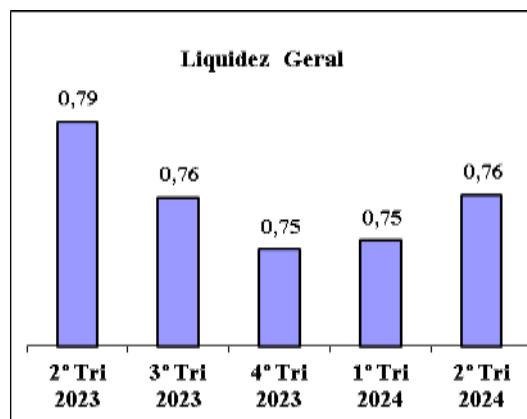
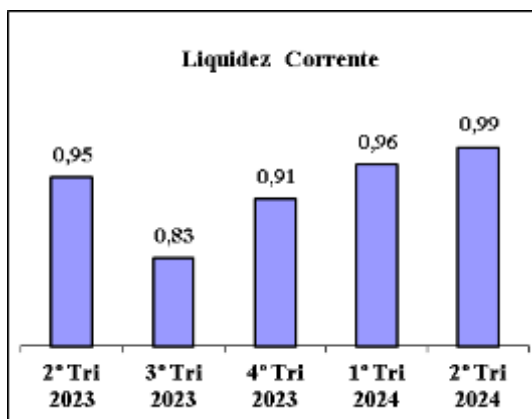
### 1. QUARTERLY FINANCIAL INDICATORS

(Unrevised information)

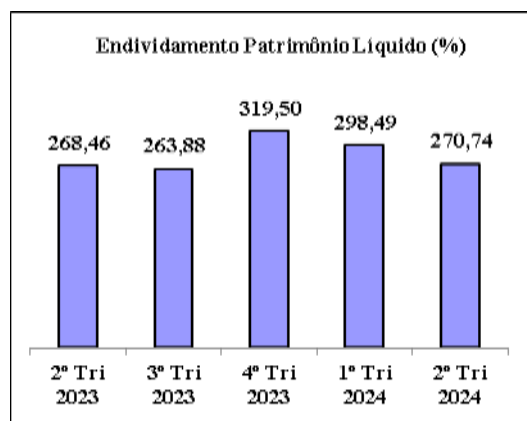
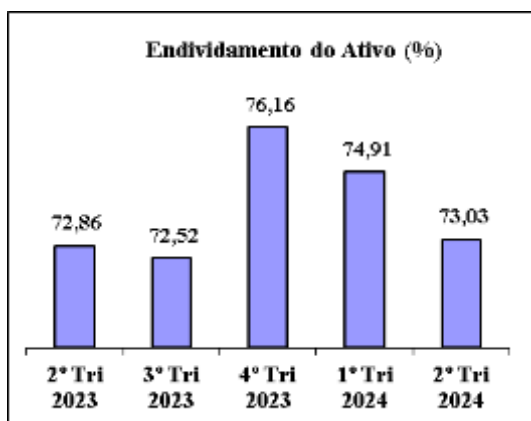
#### 1.1. Equity



#### 1.2. Liquidity

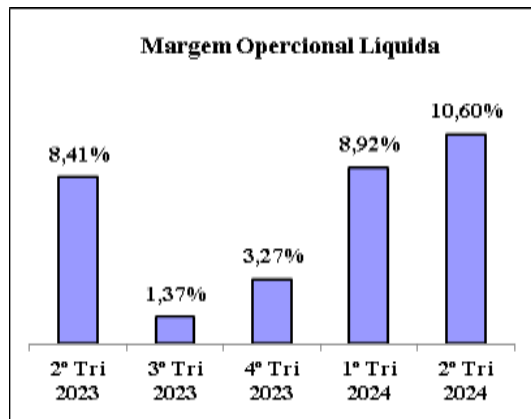
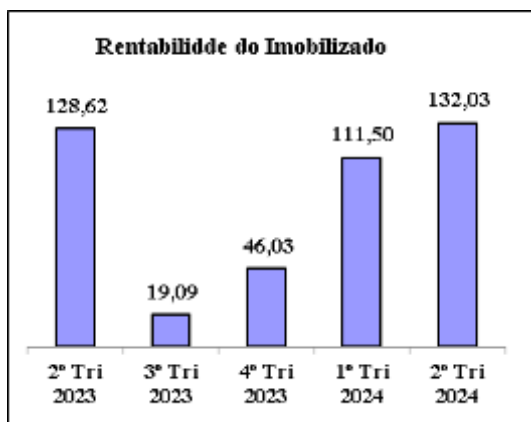
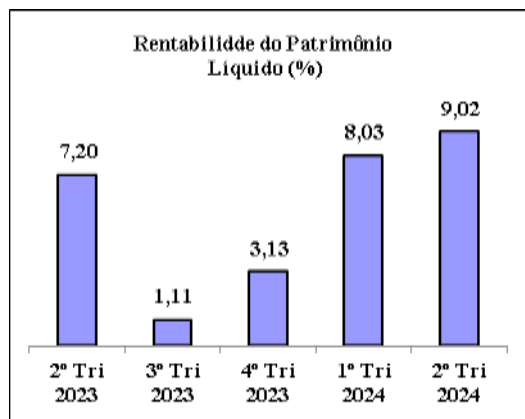
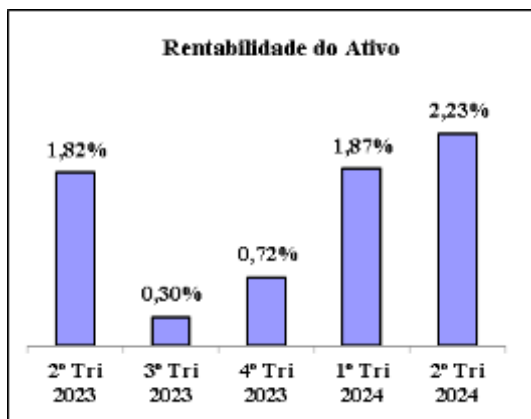


#### 1.3. Indebtedness

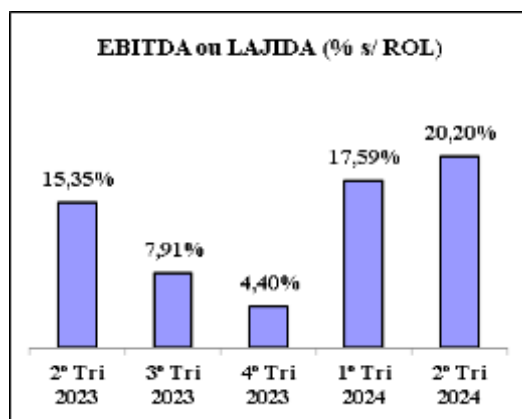
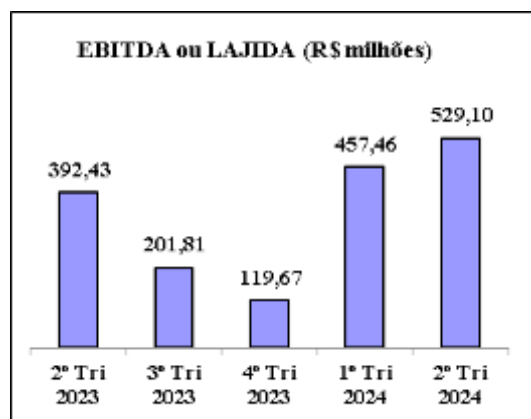




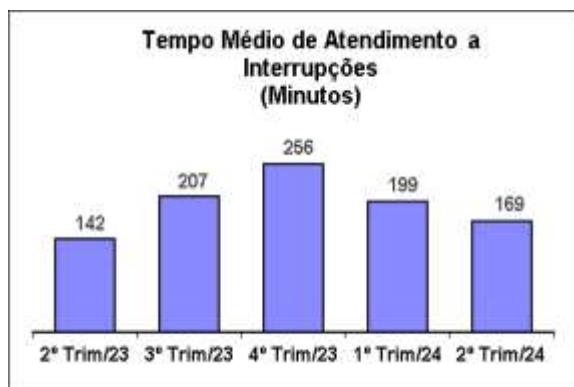
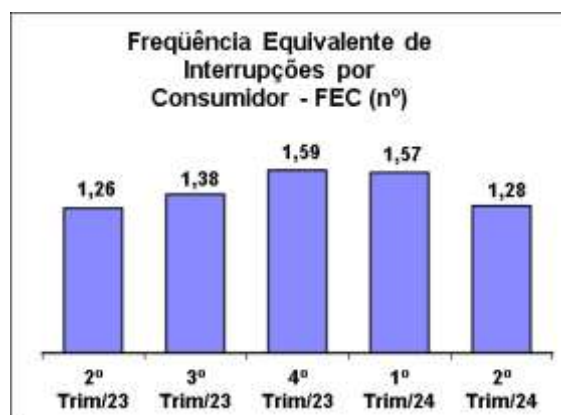
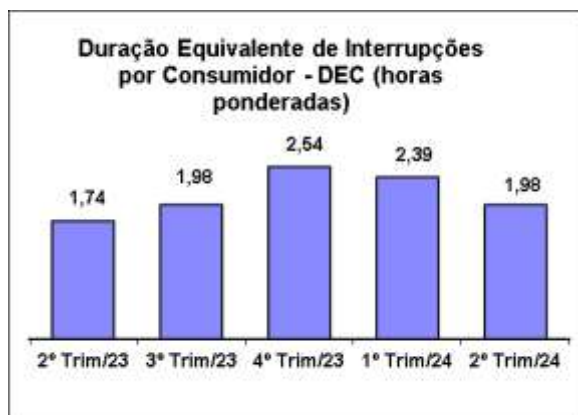
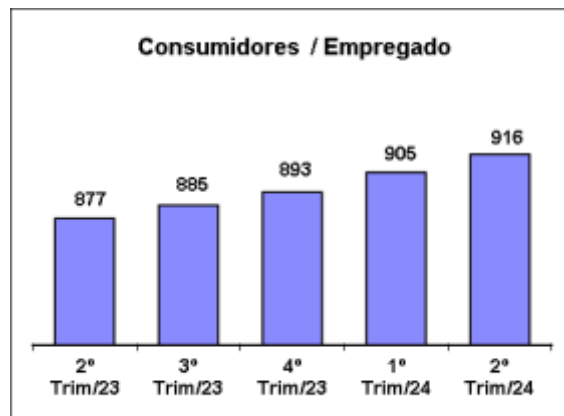
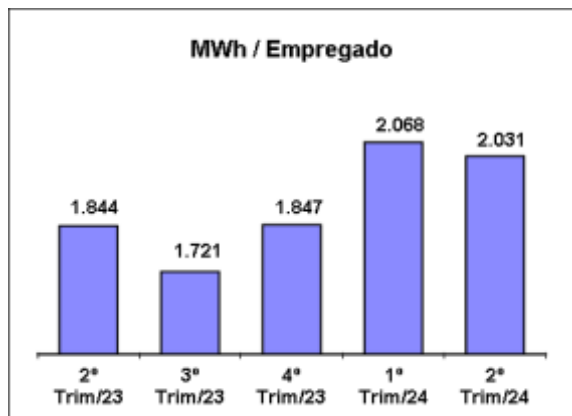
## 1.4. Profitability



## 1.5. EBITDA



## 1.6. Efficiency



## **EXECUTIVE OFFICERS' STATEMENT ON THE INTERMEDIATE FINANCIAL STATEMENTS**

The Executive Officers of Centrais Elétricas de Santa Catarina S.A. - Celesc have examined, reviewed, and agreed with all information in the Company's Interim Financial Statements for the second quarter of 2024.

**Tarcísio Estefano Rosa**

Chief Executive Officer

**Julio Cesar Pungan**

Chief Financial and Investor Relations Officer

**Cláudio Varella do Nascimento**

Distribution Officer

**Elói Hoffelder**

Generation, Transmission and New Business Officer

**Lino Henrique Pedroni Junior**

Planning, Control and Compliance Officer

**Nelson Ronnie dos Santos**

Corporate Management Officer

**Pedro Augusto Schmidt de Carvalho Júnior**

Legal Office

**Pilar Sabino da Silva**

Energy Regulation and Management Officer

**Vitor Lopes Guimarães**

Chief Commercial Officer

**Rogéria Rodrigues Machado**

Accountant – CRC/SC 024.797/O-0

## **EXECUTIVE OFFICERS' STATEMENT ON THE INDEPENDENT AUDITOR'S REPORT**

The Executive Officers of Centrais Elétricas de Santa Catarina S.A. - Celesc have examined, reviewed and agreed with all information included in the Independent Auditors' Report on the Company's Interim Financial Statements for the second quarter of 2024.

**Tarcísio Estefano Rosa**

Chief Executive Officer

**Júlio Cesar Pungan**

Chief Financial and Investor Relations Officer

**Cláudio Varella do Nascimento**

Distribution Officer

**Elói Hoffelder**

Generation, Transmission and New Business Officer

**Lino Henrique Pedroni Junior**

Planning, Control and Compliance Officer

**Nelson Ronnie dos Santos**

Corporate Management Officer

**Pedro Augusto Schmidt de Carvalho Júnior**

Legal Office

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Energy Regulation and Management Officer

**Vitor Lopes Guimarães**

Chief Commercial Officer

**Rogéria Rodrigues Machado**

Accountant – CRC/SC 024.797/O-0



KPMG Auditores Independentes Ltda.  
The Five East Batel  
Rua Nunes Machado, nº 68 - Batel  
Caixa Postal 13533 - CEP: 80250-000  
Curitiba/PR - Brazil  
Phone: +55 (41) 3304-2500  
kpmg.com.br

## **Report on the review of quarterly information - ITR**

To Management and Shareholders of  
**Centrais Elétricas de Santa Catarina S.A.**  
Florianópolis - SC

### **Introduction**

We have reviewed the parent company and consolidated quarterly information of Centrais Elétricas de Santa Catarina S.A. ("Company") contained in the Quarterly Information Form (ITR) for the quarter ended June 30, 2024, including the statement of financial position as of June 30, 2024 and the respective income statements and statements of comprehensive income for the three- and six-months periods then ended, as well as the statements of changes in the shareholder's equity and cash flows for the six-month period then ended, including the notes.

The Company's management is responsible for preparing the parent company and consolidated quarterly information according to CPC 21(R1) and the parent company and consolidated interim accounting information according to CPC 21(R1) and the international standard IAS 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as for presenting this information in compliance with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of the Quarterly Information Form (ITR). Our responsibility is to draw a conclusion on this interim financial information based on our review.

### **Scope of the Review**

We conducted our review in accordance with the Brazilian and International Standards for the 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 under 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 Parent Company and Consolidated Interim Financial Information**

Based on our review, nothing has come to our attention that causes us to believe that the parent company and consolidated quarterly information included in the quarterly information form referred to above has not been prepared, in all material aspects, under CPC 21 (R1) and IAS 34, applicable to the preparation of the Quarterly Information Form (ITR) and presented under the standards issued by the Brazilian Securities and Exchange Commission.

**Other matters****Value Added Statement**

The quarterly information referred to above includes the parent company and consolidated value added statements for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for purposes of IAS 34. These statements were subject to review procedures performed together with the review of the quarterly information, with the purpose of evaluating whether they are reconciled to the interim financial information and accounting records, as applicable, and whether their form and content are under the criteria established in Technical Pronouncement CPC 09 – Value Added Statement. Based on our review, nothing has come to our attention that would lead us to believe that the statements of value added were not prepared, in all material respects, following the criteria established in this rule and in a manner consistent with the parent company and consolidated interim accounting information as a whole.

Curitiba, August 14, 2024

KPMG Auditores Independentes Ltda.  
CRC SP-014428/O-6 F-PR

Samuel Viero Ricken  
CRC SC-030412/O-1