



renova
> ENERGIA



Individual and consolidated
interim financial information

09/30/2024

RENOVA ENERGIA S.A. - UNDER JUDICIAL RECOVERY

Quarterly information
As at September 30, 2024

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the
Shareholders, Board Members and Management of
Renova Energia S.A. - Under Judicial Recovery
São Paulo - SP

Introduction

We have reviewed the individual and consolidated interim financial information of Renova Energia S.A. - Under Judicial Recovery ("Company"), identified as Parent Company and Consolidated, included in the Quarterly Information, for the quarter ended September 30, 2024, which comprises the individual and consolidated interim balance sheet as at September 30, 2024, and the respective individual and consolidated interim income statements and statements of comprehensive income for the three- and nine-month periods then ended, and individual and consolidated interim statements of changes in equity and cash flows for the nine-month period then ended, including notes.

The Management of the Company's and its subsidiaries is responsible for the preparation of this individual and consolidated interim financial information in accordance with Technical Pronouncement CPC 21 (R1) and with International Accounting Standard (IAS) 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and for the presentation of this interim financial information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the Quarterly Information. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of the review

We conducted our review in accordance with Brazilian and international standards for reviewing interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity). A review of interim financial information consists principally of applying analytical and other review procedures and making enquiries of and having discussions with persons responsible for financial and accounting matters. An interim review is substantially less in scope than an audit conducted in accordance with auditing standards and does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit. Accordingly, we do not express such an audit opinion.

Conclusion on the individual and consolidated interim financial information

Based on our review, we are not aware of any fact that would lead us to believe that the individual and consolidated interim financial information included in the Quarterly Information referred to above has not been prepared, in all material respects, in accordance with Technical Pronouncement CPC 21 (R1) and IAS 34, applicable to Quarterly Information, and presented in accordance with the standards issued by CVM.

Emphasis

Going Concern and Judicial Recovery Plan

As mentioned in Notes 1.2 and 1.3 to the individual and consolidated interim financial information, Renova Energia S.A. - Under Judicial Recovery and certain subsidiaries filed a request for Judicial Recovery on October 16, 2019, approved by the Judicial Recovery Judge of 2nd Court of Bankruptcies and Judicial Recovery of the Judicial District of the State of São Paulo at the same date. Additionally, on December 18, 2020, Renova Energia S.A. - Under Judicial Recovery and certain subsidiaries filed new judicial recovery plans, which were approved by the General Creditors' Meeting and approved by the Judicial Recovery Judge on the same date, and the decision was published in the Official Gazette of the State of São Paulo on January 14, 2021.

On December 10, 2023, the Company informed its shareholders and the general market that it had entered into new amendments to its judicial recovery plan and to the judicial recovery plan of the companies comprising Alto Sertão III on December 8, 2023. On June 7, 2024, the Company entered into the second amendment to the judicial recovery plans of Renova Energia Group with creditors of secured guarantee credits, effective until August 2024.

As mentioned in Note 29.1, on October 30, 2024, the 7th amendment to the Judicial Recovery Plan of the Consolidated Companies of Renova Group and the 5th Amendment to the Judicial Recovery Plan of Alto Sertão Participações S.A. and Others were approved by the 2nd Court of Bankruptcies and Recovery.

The Company had negative working capital of R\$75,079 (Parent Company) and R\$349,619 (Consolidated) and accumulated losses in the amount of R\$3,245,038 (Parent Company and Consolidated). The Company's individual and consolidated interim financial information was prepared assuming the Company and its subsidiaries will continue as a going concern, which considers the success in implementing the Judicial Recovery Plan. Our conclusion is not modified in respect of this matter.

Other matters

Individual and consolidated interim statements of added value - supplementary information

We also reviewed the individual and consolidated interim statements of added value for the nine-month period ended September 30, 2024, prepared by the Company's and its subsidiaries' Management, whose disclosure in the interim financial information is required in accordance with the standards issued by CVM and considered as supplementary information by IAS 34. These statements were submitted to review procedures carried out along with the review of the quarterly information, aiming to conclude if they are in accordance with the individual and consolidated interim financial information and accounting records, as applicable, and if its form and contents are in accordance with the criteria established in Technical Pronouncement CPC 09 - Statement of value added. Based on our review, we are not aware of any matter that would lead us to believe that these individual and consolidated interim statements of added value were not presented, in all material respects, in accordance with the criteria established in this Technical Pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.



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

Salvador, November 14, 2024.



BDO RCS Auditores Independentes SS Ltda.
CRC 2 SP 013846/O-1

Antomar de Oliveira Rios

Antomar de Oliveira Rios
Accountant CRC 1 BA 017715/O-5 - S - SP

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Balance sheets

September 30, 2024 and December 31, 2023
Amounts expressed in thousands of Brazilian Reais

ASSETS	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
CURRENT ASSETS					
Cash and cash equivalents	6	12,243	246	127,088	17,600
Financial investments	6	-	-	5,019	5,180
Trade accounts receivable	7	-	-	38,060	32,930
Recoverable taxes	8	790	743	14,807	20,300
Related party transactions	24	39,791	44,768	-	-
Advances to suppliers		283	535	1,358	1,620
Prepaid expenses		193	118	12,146	4,114
Future commitments	18	-	-	48,253	52,443
Other credits		8,362	1,616	8,984	4,433
		61,662	48,026	255,715	138,620
Assets classified as held for sale		-	262	-	262
Total current assets		61,662	48,288	255,715	138,882
NONCURRENT ASSETS					
Financial investments	6	21	312	21	312
Court deposits		641	2,428	2,547	4,595
Deferred taxes		-	-	4,640	4,799
Related party transactions	24	427	250	-	-
Future commitments	18	-	-	262,837	305,489
Other credits		-	60	-	60
Investments	9	1,106,021	1,229,009	-	-
Fixed assets	10	110,735	117,348	2,552,448	2,622,001
Total noncurrent assets		1,217,845	1,349,407	2,822,493	2,937,256
TOTAL ASSETS		1,279,507	1,397,695	3,078,208	3,076,138

See the notes to the individual and consolidated interim financial information.

Balance sheets

September 30, 2024 and December 31, 2023

Amounts expressed in thousands of Brazilian Reais

LIABILITIES AND EQUITY	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
CURRENT LIABILITIES					
Trade accounts payable	12	10,469	7,700	49,117	63,750
Loans and financings	13	8,092	4,938	291,969	172,754
Taxes payable	14	1,858	3,029	11,218	15,033
Salaries, social security charges and vacation payable		7,030	6,393	8,401	7,222
Accounts payable - CCEE	15	-	-	134,324	48,699
Leases payable	11	1,524	1,025	2,082	1,395
Future commitments	18	-	-	27,766	33,477
Advances from customers		-	-	3,105	22
Related party transactions	24	30,486	30,486	-	-
Other accounts payable	16	77,282	94,722	77,352	95,237
		136,741	148,293	605,334	437,587
Liabilities directly linked to assets held for sale		-	327	-	327
Total current liabilities		136,741	148,620	605,334	437,914
NONCURRENT LIABILITIES					
Trade accounts payable	12	17,362	18,707	260,047	215,284
Loans and financings	13	24,908	25,620	867,316	901,872
Private debentures	13	53,622	56,024	-	-
Taxes payable	14	27	263	27	263
Deferred income and social contribution taxes	18	-	-	58,642	56,971
Accounts payable - CCEE	15	-	-	62,646	57,048
Leases payable	11	8,992	7,822	24,904	23,663
Related party transactions	24	33	12,055	-	-
Provision for investment losses	9	21,292	25,692	-	-
Provision for civil, tax, labor and regulatory risks	17	127,606	121,158	159,154	204,388
Provision for dismantling	10.11	-	-	25,953	24,818
Future commitments	18	-	-	110,846	156,894
Other accounts payable	16	5,324	48,714	19,739	64,003
Total noncurrent liabilities		259,166	316,055	1,589,274	1,705,204
EQUITY					
	19				
Capital stock		4,170,394	4,170,394	4,170,394	4,170,394
(-) Cost for the issue of shares		(41,757)	(41,757)	(41,757)	(41,757)
Capital reserves		1	1	1	1
Accumulated losses		(3,245,038)	(3,195,618)	(3,245,038)	(3,195,618)
Total equity		883,600	933,020	883,600	933,020
TOTAL LIABILITIES AND EQUITY		1,279,507	1,397,695	3,078,208	3,076,138

See the notes to the individual and consolidated interim financial information.

Income statement

Quarters ended September 30, 2024 and 2023

Amounts expressed in thousands of Brazilian Reais

	Note	Parent Company			
		07/01/2024– 09/30/2024	01/01/2024– 09/30/2024	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023
Depreciation and amortization	10	-	-	(29)	(85)
GROSS RESULT		-	-	(29)	(85)
REVENUE (EXPENSES)					
General and administrative		(5,820)	(8,596)	(5,315)	(9,697)
Depreciation and amortization	10	(904)	(2,832)	(1,011)	(3,254)
Other revenues (expenses), net		(20)	(1,992)	3,713	4,959
Total	21	(6,744)	(13,420)	(2,613)	(7,992)
Equity in earnings (losses) of controlled companies	9.2	(12,807)	(106,945)	(39,789)	(117,768)
Gain on disposal of assets		25,225	90,801	-	6,802
Total		12,418	(16,144)	(39,789)	(110,966)
PROFIT (LOSS) BEFORE FINANCIAL RESULT		5,674	(29,564)	(42,431)	(119,043)
FINANCIAL RESULT					
Finance income		128	229	729	2,265
Financial expenses		(7,149)	(20,085)	(6,221)	(21,162)
Total	22	(7,021)	(19,856)	(5,492)	(18,897)
LOSS BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		(1,347)	(49,420)	(47,923)	(137,940)
Income and social contribution taxes - current		(4,451)	(18,971)	-	-
Income and social contribution taxes - deferred		4,451	18,971	-	2,846
Total	23	-	-	-	2,846
NET LOSS FOR THE PERIOD		(1,347)	(49,420)	(47,923)	(135,094)
Basic and diluted loss per share (in reais - R\$)	26	(0.01)	(0.31)	(0.29)	(0.84)

See the notes to the individual and consolidated interim financial information.

Income statement

Quarters ended September 30, 2024 and 2023

Amounts expressed in thousands of Brazilian Reais

	Note	Consolidated			
		07/01/2024– 09/30/2024	01/01/2024– 09/30/2024	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023
NET REVENUE	20	69,276	167,885	57,329	177,254
COSTS OF SERVICES					
Electricity purchase cost		(11,960)	(16,401)	(5,747)	(11,579)
Cost of operation		(16,065)	(44,439)	(15,843)	(55,057)
Depreciation and amortization	10	(24,172)	(71,892)	(24,298)	(74,514)
Distribution system use charges		(5,919)	(17,368)	(6,310)	(17,941)
Total	21	(58,116)	(150,100)	(52,198)	(159,091)
Future commitments - mark-to-market	18	29,583	4,917	-	-
GROSS RESULT		40,743	22,702	5,131	18,163
REVENUE (EXPENSES)					
General and administrative		(17,463)	(43,499)	(13,981)	(38,938)
Depreciation and amortization	10	(1,002)	(3,101)	(1,123)	(3,620)
Other revenues (expenses), net		(971)	(2,672)	2,798	2,463
Total	21	(19,436)	(49,272)	(12,306)	(40,095)
Equity in earnings (losses) of controlled companies	9.2	-	-	-	-
Gain on disposal of assets		25,225	90,801	-	6,878
Total		25,225	90,801	-	6,878
PROFIT (LOSS) BEFORE FINANCIAL RESULT		46,532	64,231	(7,175)	(15,054)
FINANCIAL RESULT					
Finance income		2,833	4,723	1,053	2,582
Financial expenses		(37,040)	(108,691)	(39,929)	(121,083)
Total	22	(34,207)	(103,968)	(38,876)	(118,501)
INCOME (LOSS) BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		12,325	(39,737)	(46,051)	(133,555)
Income and social contribution taxes - current		(8,624)	(26,966)	(2,207)	(6,611)
Income and social contribution taxes - deferred		(5,048)	17,283	335	5,072
Total	23	(13,672)	(9,683)	(1,872)	(1,539)
NET LOSS FOR THE PERIOD		(1,347)	(49,420)	(47,923)	(135,094)

See the notes to the individual and consolidated interim financial information.

QUARTERLY Information



Statement of comprehensive income

Quarters ended September 30, 2024 and 2023

Amounts expressed in thousands of Brazilian Reais

	Parent Company				Consolidated			
	07/01/2024– 09/30/2024	01/01/2024– 09/30/2024	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2024– 09/30/2024	01/01/2024– 09/30/2024	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023
Net loss for the period	(1,347)	(49,420)	(47,923)	(135,094)	(1,347)	(49,420)	(47,923)	(135,094)
Other comprehensive income (loss) in associated companies	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(1,347)	(49,420)	(47,923)	(135,094)	(1,347)	(49,420)	(47,923)	(135,094)

See the notes to the individual and consolidated interim financial information.

QUARTERLY Information



Statements of changes in equity

Quarters ended September 30, 2024 and 2023

Amounts expressed in thousands of Brazilian Reais

	Note	Capital stock		Capital reserve - goodwill	Accumulated losses	Total equity - Parent company and Consolidated
		Paid-in	Cost for the issue of shares			
BALANCES AS AT DECEMBER 31, 2022		4,139,098	(41,757)	1	(3,186,380)	910,962
Capital stock increase - issue of shares		31,296	-	-	-	31,296
Net loss for the period		-	-	-	(135,094)	(135,094)
BALANCES AT SEPTEMBER 30, 2023		4,170,394	(41,757)	1	(3,321,474)	807,164
BALANCES AS AT DECEMBER 31, 2023		4,170,394	(41,757)	1	(3,195,618)	933,020
Net loss for the period		-	-	-	(49,420)	(49,420)
BALANCES AT SEPTEMBER 30, 2024	19	4,170,394	(41,757)	1	(3,245,038)	883,600

See the notes to the individual and consolidated interim financial information.

Statements of cash flows

Quarters ended September 30, 2024 and 2023

Amounts expressed in thousands of Brazilian Reais

		Parent Company		Consolidated	
	Note	09/30/2024	09/30/2023	09/30/2024	09/30/2023
CASH FLOWS FROM OPERATING ACTIVITIES					
Net loss for the period		(49,420)	(135,094)	(49,420)	(135,094)
Adjustments to reconcile net loss for the period with cash generated by (invested in) operating activities:					
Depreciation and amortization	10	2,870	3,339	76,300	78,133
Future commitments - mark-to-market	18	-	-	(4,917)	
Residual value of written-off fixed assets	10	15,668	-	17,223	3,115
Charges on loans, financing and debentures	13	3,045	3,459	85,170	94,951
CCEE update and provision	15	-	-	51,468	31,383
Fine on reimbursement	15	-	-	47,958	(562)
Restatement and provision for civil, tax and labor risks	17	6,448	6,387	6,689	6,420
Interest on financial investments and pledges		(258)	(51)	(4,784)	(2,242)
Interest on related party transactions (net)		309	(2,071)	-	-
Interest on accounts payable		9,294	8,457	12,587	14,531
Interest on lease liabilities	11	1,124	195	2,342	1,098
Restatement of provision for dismantling	10.11	-	-	1,135	1,187
Restatement of court deposits		-	(146)	9,082	(114)
Deferred tax assets		-	-	159	(1,705)
Gain on disposal of assets	1.1	(90,801)	(6,878)	(90,801)	(6,878)
Equity in earnings (losses) of controlled companies	9	106,945	117,768	-	-
Tax credits - Negative basis of social contribution on net income		-	(2,846)	-	(4,262)
(Increase) decrease in operating assets:					
Trade accounts receivable		-	-	(5,130)	2,011
Court deposits		1,787	1,605	(7,034)	911
Recoverable taxes		(47)	282	5,493	(3,906)
Prepaid expenses		(75)	(137)	(8,032)	(3,225)
Advances to suppliers		252	527	262	(607)
Other credits		(6,686)	(2,549)	(4,491)	(2,526)
Increase (decrease) in operating liabilities:					
Trade accounts payable		(10,500)	(11,904)	(24,714)	(19,057)
Advance from customers		-	-	3,083	-
Taxes payable		(1,171)	(1,445)	2,962	2,713
Deferred taxes - liabilities		-	-	1,671	-
Salaries and vacation payable		(3,214)	(7,167)	(2,670)	(7,457)
Accounts payable - CCEE	15	-	-	(18,143)	(14,974)
Other accounts payable		(7,818)	4,189	(9,137)	2,665
Payment of income and social contribution taxes					
		(299)	(134)	(7,076)	(8,525)
Payments of interest on loans, financing and debentures	13	(466)	(6,682)	-	(15,249)
Dividends received		4,360	-	-	-
Payments of contingencies	17	-	(631)	-	(631)
Net cash generated (invested in) in operating activities		(18,653)	(31,527)	87,235	12,104

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		Parent Company		Consolidated	
	Note	09/30/2024	09/30/2023	09/30/2024	09/30/2023
CASH FLOWS FROM INVESTMENT ACTIVITIES					
Capital contributions in investees	10	(7,720)	(378)	-	-
Resources for future capital increase	9	(2,637)	(15,496)	-	-
Receipt of decrease in investment		9,000	-	-	-
Receipt in disposal of assets	1.1	37,789	7,631	37,789	7,631
Financial investments		549	30	5,236	1,865
Acquisition of fixed assets	10	(4,901)	(4,923)	(20,261)	(24,454)
Related party transactions - redeemable shares		8,640	-	-	-
Related party transactions	24	4,801	44,616	-	-
Net cash generated (consumed) in investment activities		45,521	31,480	22,764	(14,958)
CASH FLOWS FROM FINANCING ACTIVITIES					
Subscription of shares	19	-	62	-	62
Payments of loans, financing and debentures	13	(2,539)	555	(511)	(27,962)
Payment of lease liabilities		-	(3,662)	-	(5,441)
Related party transactions	24	(12,332)	3,305	-	-
Net cash generated (invested in) financing activities		(14,871)	260	(511)	(33,341)
INCREASE (DECREASE) IN THE BALANCE OF CASH AND CASH EQUIVALENTS					
		11,997	213	109,488	(36,195)
Cash and cash equivalents at beginning of year	6	246	249	17,600	63,773
Cash and cash equivalents at end of year	6	12,243	462	127,088	27,578
INCREASE (DECREASE) IN THE BALANCE OF CASH AND CASH EQUIVALENTS					
		11,997	213	109,488	(36,195)

See the notes to the individual and consolidated interim financial information.

Statement of added value

Quarters ended September 30, 2024 and 2023

Amounts expressed in thousands of Brazilian Reais

		Parent Company		Consolidated	
	Note	09/30/2024	09/30/2023	09/30/2024	09/30/2023
REVENUES					
Sale of energy	20	-	-	192,133	194,680
Future commitments - mark-to-market				4,917	-
Other revenues		4,095	4,726	4,095	5,041
INPUTS ACQUIRED FROM THIRD PARTIES					
Cost of services rendered and products sold		(44)	-	(78,880)	(84,790)
Materials, energy, outsourced services and other		(9,102)	(5,787)	(23,521)	(19,070)
Gross added value		(5,051)	(1,061)	98,744	95,861
Depreciation	10	(2,832)	(3,339)	(74,993)	(78,134)
NET ADDED VALUE GENERATED		(7,883)	(4,400)	23,751	17,727
ADDED VALUE RECEIVED AS TRANSFER					
Equity in earnings (losses) of controlled companies	9	(106,945)	(117,768)	-	-
Effect of disposal of asset available for sale	1.1	90,801	6,802	90,801	6,878
Finance income		242	2,376	4,788	2,723
TOTAL ADDED VALUE PAYABLE		(23,785)	(112,990)	119,340	27,328
DISTRIBUTION OF ADDED VALUE					
Personnel:					
Salaries and charges		2,046	3,696	9,693	12,325
Directors' fees		1,335	1,837	6,328	6,125
Benefits		819	981	3,989	3,311
SEVERANCE INDEMNITY FUND (FGTS)		410	703	1,327	1,779
Taxes, rates and contributions:					
Federal		1,562	(1,451)	37,853	22,404
Third-party capital remuneration:					
Interest		12,456	12,089	97,878	109,752
Rents		(599)	79	244	92
Other		7,606	4,170	11,448	6,634
Net loss for the period		(49,420)	(135,094)	(49,420)	(135,094)
TOTAL ADDED VALUE PAID		(23,785)	(112,990)	119,340	27,328

See the accompanying notes to the individual and consolidated interim financial information.

Notes to the financial statements

Quarter ended September 30, 2024

Amounts expressed in thousands of Brazilian Reais

1. General information

Renova Energia S.A. – Under Judicial Recovery (“Renova” or “Company” or “Parent Company”), a publicly-held company, enrolled with the National Corporate Taxpayers’ Register (CNPJ) under No. 08.534.605/0001-74, have its shares traded on Level 2 of B3 S.A. - Brasil, Bolsa, Balcão (“B3”). The Company is domiciled in Brazil, headquartered at Av. das Nações Unidas, 10.989, 8º andar conjunto 82, Brooklin Paulista - São Paulo - SP, and is engaged in the development, implementation and operation of power generation projects from renewable sources - wind, small hydroelectric power plants (“PCHs”) and solar, and trading of energy and related activities.

The Company is engaged in generating and trading electric power in all its forms, producing fuel from natural and renewable sources, providing logistics services to environmental advisory firms, providing advisory services for energy solutions related to the generation, trading, transmission and other businesses involving alternative energies, providing engineering, construction, logistics, study development and project services related to energy generation plants in all its forms and its systems, as well as its implementation, operation, maintenance and exploration, manufacturing and trading of pieces and equipment for the generation, transmission and distribution of energy; operating in the electric power generation market through solar power generation equipment, including, but not limited to, trading power generated by solar source, trading equipment for the generation, transmission and distribution of energy from solar source, processing of polysilicon, ingots, wafers, cells, panels, modules and inverters, trading, leasing, renting or any other form of making energy generation assets available and holding interest in the capital stock of other entities.

As at September 30, 2024 and December 31, 2023, the Company has ownership interest in the following direct and indirect subsidiaries, in operation and under construction (“Renova Group”):

Investments	Classification	Description
Renova PCH Ltda. – Under Judicial Recovery (“Renova PCH”)	Direct subsidiary	Engaged in the construction, deployment, operation and maintenance, and generating electricity through hydric power.
Alto Sertão Participações S.A. (Holding company) - Under Judicial Recovery ¹	Direct subsidiary	Closely held corporations headquartered in the state of São Paulo and Bahia, whose purpose are to invest in other companies that act directly or indirectly in the generation of electricity through wind power.
Centrais Eólicas Bela Vista XIV S.A. – Under Judicial Recovery	Indirect subsidiary	
Diamantina Eólica Participações S.A. (Holding company) - Under Judicial Recovery ¹	Indirect subsidiary	Engaged in the construction, deployment, operation and maintenance, and generating electricity through wind power.
Ventos de São Cristóvão Energias Renováveis S.A. - Under Judicial Recovery	Direct subsidiary	Wholly-owned subsidiary whose main purpose is to trade electric energy in all its forms.
Centrais Eólicas Abil S.A. – Under Judicial Recovery ¹	Indirect subsidiary	Closely held corporations, engaged in the design, deployment, operation and exploitation of a specific wind farm located in the state of Bahia. Under authorization, all of their production is contracted with CCEE within the scope of the Reserve Energy Auction - 2013 (“LER 2013”) - see Note 1.1.
Centrais Eólicas Acácia S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Angico S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Folha da Serra S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Jabuticaba S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Jacarandá do Serrado S.A. – Under Judicial Recovery ¹	Indirect subsidiary	Engaged in the design, deployment, operation and exploitation of the specific wind farm, located in the state of Bahia. Under an authorization regime, all their production is sold in the free market - See Note 1.1.
Centrais Eólicas Taboquinha S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Tabua S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Vaqueta S.A. – Under Judicial Recovery ¹		
Centrais Eólicas São Salvador S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Cedro S.A. – Under Judicial Recovery ¹	Indirect subsidiary	Engaged in the design, deployment, operation and exploitation of electric power plants from wind and solar sources, located in the state of Bahia. Under an authorization regime, all its production is contracted with CCEE, within the scope of the Reserve Energy Auction – 2014 (“LER 2014”) - see Note 1.1.
Centrais Eólicas Vellozia S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Angelim S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Facheiro S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Sabiu S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Barbatimão S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Juazeiro S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Jataí S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Imburana Macho S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Amescla S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Umbuzeiro S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Pau d'Água S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Manineiro S.A. – Under Judicial Recovery ¹		
Centrais Eólicas Itapuã VII LTDA. – Under Judicial Recovery ¹	Direct subsidiary	Engaged in the design, deployment, operation and exploitation of electric power plants from wind and solar sources, located in the state of Bahia. Under an authorization regime, all its production is contracted with CCEE, within the scope of the Reserve Energy Auction – 2014 (“LER 2014”) - see Note 1.1.
Centrais Eólicas Unha d'Anta S.A. – Under Judicial Recovery ¹	Indirect subsidiary	Engaged in the design, deployment, operation and exploitation of electric power plants from wind and solar sources, located in the state of Bahia. Under an authorization regime, all its production is contracted with CCEE, within the scope of the Reserve Energy Auction – 2014 (“LER 2014”) - see Note 1.1.
Centrais Eólicas Botuquara S.A. – Under Judicial Recovery ³	Direct subsidiary	Engaged in the construction, deployment, operation and maintenance, and generating electricity through wind power.
Centrais Eólicas Anísio Teixeira S.A. – Under Judicial Recovery ³		
Centrais Eólicas Cabeça de Frade S.A. – Under Judicial Recovery ³		
Centrais Eólicas Canjoão S.A. – Under Judicial Recovery ³		
Centrais Eólicas Carrancudo S.A. – Under Judicial Recovery ³		
Centrais Eólicas Conquista S.A. – Under Judicial Recovery ³		
Centrais Eólicas Coxilha Alta S.A. – Under Judicial Recovery ³		
Centrais Eólicas Ipê Amarelo S.A. – Under Judicial Recovery ³		
Centrais Eólicas Jequitiba S.A. – Under Judicial Recovery ³		
Centrais Eólicas Macambira S.A. – Under Judicial Recovery ³		

Investments	Classification	Description
Centrais Eólicas Tamboril S.A. – Under Judicial Recovery ³ Centrais Eólicas Tingui S.A. – Under Judicial Recovery ³ Centrais Eólicas Alcacuz S.A. – Under Judicial Recovery ³ Centrais Eólicas Caliandra S.A. – Under Judicial Recovery ³ Centrais Eólicas Cansanção S.A. – Under Judicial Recovery ³ Centrais Eólicas Embiruçu S.A. – Under Judicial Recovery ³ Centrais Eólicas Ico S.A. – Under Judicial Recovery ³ Centrais Eólicas Imburana de Cabão S.A. – Under Judicial Recovery ³ Centrais Eólicas Lençóis S.A. – Under Judicial Recovery Centrais Eólicas Putumaju S.A. – Under Judicial Recovery ³	Direct subsidiary	Engaged in the construction, deployment, operation and maintenance, and generating electricity through wind power.
SF 120 Participações Societárias S.A. Renovapar S.A. - Under Judicial Recovery	Direct subsidiary	Engaged in investing in other companies that act directly or indirectly in the generation and trading of electric energy in all its forms.
Centrais Elétricas Itaparica S.A. – Under Judicial Recovery	Direct subsidiary	Engaged in developing studies, designing, implementing, operating and exploiting an electrical energy generation plant from wind and solar sources, trade electric power, as well as trading any other rights arising from environmental benefits resulting from this activity, and developing activities directly or reflexively related to the performance of such activities of generation and trading of electrical energy.
Serra do Tigre Centrais Eólicas Ltda Taperoá Centrais Eólicas Ltda. Centrais Eólicas Licuri Ltda.	Direct subsidiary	Engaged in developing studies, designing, deploying, operating and exploiting specifically the electric power plant using a wind energy source, as well as trading electric power, and any other rights related to this activity.
UFV Maracujá Ltda. UFV Gregal Ltda. UFV Lagoa Ltda. UFV Tambora Ltda. UFV Vatra Ltda. UFV Cachoeira Ltda. UFV Fotiá Ltda. UFV Morrinhos Ltda. UFV Iracema Ltda. UFV Azufre Ltda. UFV Junco Ltda. UFV Caraubas Ltda. UFV Quixabas Ltda.	Direct subsidiary	Engaged in developing studies, designing, deploying, operating and exploiting electric power plants using renewable energy generation, as well as leasing machinery, equipment and any other rights related to this activity.

Note 1: companies that are part of the Alto Sertão III Wind Complex - Phase A.

Note 2: investment disposed as at May 15, 2023, according to Note 1.1.1 and 1.1.2.

Note 3: companies that are part of the Alto Sertão III Wind Complex - Phase B.

1.1. Main events in the periods

1.1.1. Sale of assets - Serra do Tigre

On January 26, 2023, the Company signed the Share Purchase and Sale Agreement and other Covenants with Salus – Fundo de Investimento em Participações Multiestratégia aiming at the disposal of all shares of the subsidiary Serra do Tigre Centrais Eólicas Ltda, free of any assets or obligations, except for the lease agreements listed in Annex I of said instrument, for the amount of R\$ 7,631.

Description	Amount
Sales value	7,631
Investment cost	-
Gain on disposal	7,631

The sale was approved by the Judicial Recovery Court on March 9, 2023 and completed on May 15, 2023.

1.1.2. Indemnification Agreement - Taperoá

On November 24, 2022, the Company signed the Private Instrument of Transaction, Indemnity and Other Covenants with Sequoia Capital Ltda. (“Sequoia”), with the purpose of extinguishing any conflict between the parties related to the Cacimbas Project. Among other obligations, the Company will assign its contractual position in the lease agreements subject to said Instrument.

Moreover, Sequoia will pay the Company as indemnity the total of R\$ 18,000, which payment will be made as follows:

R\$ 1,000 – one day after Judicial Approval of the transaction, received on February 9, 2023 and recognized under the indemnities heading;

R\$ 17,000 – in a single installment, adjusted by the IPCA as of the base date of this transaction, conditioned on the fulfillment of the Company’s obligations, within a period of up to 60 days counted from the signing of the Transmission System Use Agreement (“CUST”), or alternatively, within 12 months from the issue of the Positive Access Opinion.

The operation was approved by the Judicial Recovery on February 8, 2023 and its conclusion is subject to compliance with the precedent conditions established between the parties.

1.1.3. Payment of creditors

According to the amortization payment schedule provided for in Renova's Judicial Recovery Plans, in February 2023 the company made the payment of the first installment to creditors with "Class II" Real Guarantee, in the total amount of R\$ 34.4 million. In August 2023, the Company entered into a Standstill Agreement, according to the Material Fact published on August 13, 2023, which enabled the partial payment of interest totaling R\$ 10.6 million, paid in three equal and consecutive installments due between August and October 2023. In continuity with the negotiations within the scope of the Judicial Recovery, the new amendments were submitted for approval on October 14, 2024, and on October 15, 2024, a payment of R\$ 18.9 million was made in relation to the accrued interest for the period, with final approval of the addenda occurring on October 30, 2024, as detailed in Note 29 - Subsequent events.

Regarding payments to unsecured creditors, Class III, they are being made in accordance with the payment schedule provided for in the Company's Judicial Recovery plan. Furthermore, as at February 2024 and August 2024, payments were made to Class III creditors in the amount of R\$ 24.4 million under the Judicial Recovery Plan.

1.1.4. Suspension of the Light contract injunction

On March 16, 2023, the Superior Court of Justice revoked the injunction that aimed to suspend the effectiveness of the award of the arbitration proceeding filed by Light.

Appeals pending judgment do not have a suspensive effect. Therefore, considering the decision handed down on April 25, 2024 for the Judicial Recovery incident filed by LightCom, the Company included the credit of R\$51 million on behalf of LightCom, Class III in the general list of creditors (Note 17).

1.1.5. Earn Out – Alto Sertão II

In April 2024, the price adjustment in the form of an earn out was completed, as provided for in the purchase and sale contract for the Alto Sertão II Wind Farm between the Company and AES. The impact of this price adjustment was positive on the Company's results by R\$ 65.6 million, with an impact on cash of R\$ 22.2 million and a reversal of the provision in Other accounts payable of R\$ 43.4 million.

1.1.6. Transaction agreement for projects under development

In April 2024, a private transaction instrument was signed between the Company and the Sallus Group, represented by its investee companies, dedicated to research and implementation of wind and solar energy projects. The agreement covers overlapping projects under development between the parties. There are conditions precedent for the transaction, including approval by the Judicial Recovery court and authorization by Administrative Council for Economic Defense (CADE), with the first condition being completed in September 2024, with an impact of R\$ 25 million on this quarter's result.

1.2. Judicial Recovery

On October 16, 2019, the Company and certain subsidiaries filed the judicial recovery request at São Paulo Capital District Court, based on Law 11101/2005 (Case 1103257-54.2019.8.26.0100 before the 2nd Bankruptcy and Judicial Recovery Court of São Paulo Capital District), which was granted on the same date.

On December 18, 2020, the Company and certain subsidiaries filed new judicial recovery plans, with one plan exclusively for the Alto Sertão III - Phase A Project Companies linked to the financing originally obtained from BNDES, and a second plan covering the Company and the other judicial recovery companies of the Renova Group, which were approved in the Annual Creditors' Meeting held on the same date.

Said plans were approved by the Judicial Recovery Court on December 18, 2020, with the decision being published in the Electronic Justice Gazette of the Court of Justice of the State of São Paulo on January 14, 2021. According to the Management understanding, supported by its legal advisors who are following the matter, the Company recognized the accounting effects of the Judicial Recovery Plan in the year 2020, considering the date of approval by the Annual Creditors' Meeting and the court's approval.

The liabilities of Renova Group negotiated under judicial recovery were segregated into four classes. The table below shows the updated position of creditors as at September 30, 2024:

Classes	Balance as at 12/31/2023	Eligible credits	Payments made	Credit converted into claim	Interest/ Charges	Balance as at 09/30/2024
Class I - labor creditors	118	-	(1)	-	(85)	32
Class II - creditors with real guarantee	1,035,274	-	-	-	82,722	1,117,996
Class III - unsecured creditors	284,768	59,100	(24,412)	-	5,481	324,937
Class IV - creditors for microenterprises and small businesses	842	(374)	-	-	(468)	-
Extra-bankruptcy	30,558	-	-	-	2,442	33,000
Total	1,351,560	58,726	(24,413)	-	90,092	1,475,965

Classes	Balance as at 12/31/2022	Eligible credits	Payments made	Credit converted into claim	Interest/ Charges	Balance as at 12/31/2023
Class I - labor creditors	1,420	341	(971)	(680)	8	118
Class II - creditors with real guarantee	959,144	-	(44,845)	-	120,975	1,035,274
Class III - unsecured creditors	310,640	23,972	(25,262)	(30,554)	5,972	284,768
Class IV - creditors for microenterprises and small businesses	744	-	-	-	98	842
Extra-bankruptcy	28,309	-	(1,316)	-	3,565	30,558
Total	1,300,257	24,313	(72,394)	(31,234)	130,618	1,351,560


Class I includes labor creditors whose payments will occur as follows:

- a) Labor credits of a strictly salary nature up to a limit of 5 minimum wages with a payment period of 30 days after approval of the plan (payments made).
- b) Additional value of up to R\$ 10 for each labor creditor limited to the value of the respective credit within 60 days of the plan approval date (payments made).
- c) Payment of the remaining balance will be made through one of the two options below:
 - i. Option A: payment of the full remaining balance within 12 months adjusted at a rate equivalent to 0.5% per annum plus the Reference Rate (TR) change.
 - ii. Option B: payment of the full remaining balance within 18 months after a grace period of 6 months from the date of approval, adjusted by the equivalent of 120% of the CDI change.

Labor creditors will have 120 days from the date of publication of the plan to choose the payment method; otherwise, they will automatically be classified as option A.

Class II includes creditors with real guarantee. In this class, creditors will be remunerated at the equivalent of 100% of the CDI as of the date of the judicial recovery request. During the grace period, the first 24 months from the date of publication of the plan, semiannual payments of R\$ 100 will be made to be distributed on a *pro rata* basis among the creditors of this class. Any interest balances not covered by twice-yearly payments will be capitalized twice-yearly to the principal amount. The principal will be paid in 18 successive semiannual installments, the first being due in the month immediately following the end of the principal grace period and the others every six months, in accordance with the amortization percentages below:

Year	1 st twice-yearly installment	2 nd twice-yearly installment
2024	2.50%	2.50%
2025	2.50%	2.50%
2026	2.50%	2.50%
2027	2.50%	2.50%
2028	5.00%	5.00%
2029	5.00%	5.00%
2030	5.00%	16.00%
2031	16.00%	18.00%

A wide-angle photograph of a landscape featuring numerous wind turbines scattered across rolling green hills under a clear blue sky with a few wispy clouds. The turbines are white and stand out against the green terrain.

On August 11, 2023, the Company entered into a standstill agreement with creditors holding credits with real guarantee referring to the twice-yearly installment with payment scheduled for August 14, 2023 (“August 2023 Installment”).

Through the Agreement, creditors with real guarantee agreed to: (i) receive part of the August 2023 Installment of R\$ 10,630, divided into 3 monthly payments of equal value, with maturity date extended to the last day of the months of August, September and October 2023 (“Partial Payment”); and (ii) not carry out any collection acts for the balance of the August 2023 Installment during the term of the Agreement, which ended on September 15, 2023.

On September 15, 2023, the Company entered into amendments to the judicial recovery plans of the Renova Energia Group with the creditors holding real guarantees, which were duly approved by the court overseeing the judicial recovery, as provided for in the standstill agreement entered into on August 11, 2023, which expired on this date.

On December 10, 2023, the Company entered into new amendments to the judicial recovery plan s of the Renova Energia Group with the creditors holding secured credits, which were filed in the Judicial Recovery records on December 8, 2023, with the unanimous commitment of the Secured Creditors to express their adherence to such amendments. The Amendments merely provided for that the semi-annual installment due to secured creditors on December 10, 2023 would be paid by February 2, 2024. Such adjustment was limited to the form of payment of creditors with real guarantees, and does not affect or change the forms of payment provided for by the Plans for the Company's other creditors.

The twice-yearly installment scheduled for payment on February 14, 2024 was not paid to creditors holding credits with real guarantee.

As at June 7, 2024, the Company entered into the sixth amendment to the Renova Energia Group's judicial recovery plan with creditors holding secured credits, effective until August 2024.

At the beginning of August 2024, the Company was informed that Banco Bradesco had sold its loans to management company JIVE. This operation does not change the conditions previously established for Renova, except for the change in ownership of the credit, without any adjustment to the payment flow or the contracted rates.

The Company signed new amendments to the judicial recovery plans of the company and the companies that make up Alto Sertão III (jointly, the “Plans”), with the unanimous approval of the creditors with real guarantee. These amendments are aimed at re-profiling the debt and were submitted for approval to the 2nd Bankruptcy Court of São Paulo on October 14, 2024. The 7th addendum to the reorganization plan of the Consolidated Companies of the Renova Group and the 5th addendum to the plan of Alto Sertão Participações S.A and Others were approved on October 30, 2024, under the terms of article 45-A of Law 11101/2005, as mentioned in Note 29.1 - Amendment of Judicial Recovery Plan.

Class III is made up of unsecured creditors who will be paid as follows:

- a) Initial payments of up to R\$ 2 will be made to each unsecured creditor, limited to the value of the respective credit, with R\$ 1 within 90 days and a further R\$ 1 within 180 days from the date of publication without the levy of inflation adjustment and interest (payments made).
- b) The remaining balance will be adjusted by the equivalent of 0.5% per annum plus the variation of the referential rate (TR), starting from the date of the judicial recovery request.
- c) During the first 24 months, semiannual payments of R\$ 100 will be made, to be distributed on a *pro rata* basis among unsecured creditors in proportion to their respective credits, starting 6 months from the date of publication. Any interest balances not covered by twice-yearly payments will be capitalized twice-yearly to the principal amount. After this period, the interest balance will be paid in twice-yearly installments, together with the principal installments.
- d) The principal will be paid in 24 successive semiannual installments, the first being due in the month immediately following the end of the principal grace period and the others every six months, in accordance with the amortization percentages below:

Year	1 st twice-yearly installment	2 nd twice-yearly installment
2024	2.50%	2.50%
2025	2.50%	2.50%
2026	2.50%	2.50%
2027	2.50%	2.50%
2028	2.50%	2.50%
2029	2.50%	5.00%
2030	5.00%	5.00%
2031	5.00%	5.00%
2032	5.00%	5.00%
2033	5.00%	5.00%
2034	10.00%	12.50%

Essential land creditors will be paid as follows:

- a) Initial payments of up to R\$ 2 will be made to each essential land creditor, limited to the value of the respective credit, with R\$ 1 within 90 days and a further R\$ 1 within 180 days from the date of publication without the levy of inflation adjustment and interest (payments made).
- b) The remaining balance will be adjusted by the equivalent of 0.5% per annum plus the variation of the referential rate (TR), starting from the date of the judicial recovery request.
- c) Interest on the outstanding balance, capitalized annually, will be paid in quarterly installments after the end of the three-month interest grace period from the date of publication.

- d) The principal will be paid in twelve (12) quarterly installments, the first maturing in the month immediately following the end of the principal grace period, and the others every three months.

Creditors classified as partner insurers will receive full payment of their petition credits, as indicated in the list of creditors, in local currency and credited to their bank account provided in the judicial recovery proceedings, within 3 years from the date of renewal of the respective insurance policy or signing of a new insurance policy.

Class IV is made up of micro-enterprise creditors and small businesses that received the initial payment of up to R\$ 20 per creditor, in a single installment and limited to their credit, within 90 days from the date of publication (payments made). The remaining balance will be paid within 12 months with a 100% adjustment by the CDI rate.

The full approved Judicial Recovery Plans, the minutes of the Annual Creditors' Meeting, as well as all information regarding the Company's judicial recovery process, are available on the CVM website (www.cvm.gov.br) and the investor relations website (<http://ri.renovaenergia.com.br>). The above summarized information should be read in conjunction with the judicial recovery plans themselves.

1.3. Going concern

In the period ended September 30, 2024, the Company reported a loss of R\$ 49,420, has accumulated losses of R\$ 3,245,038 and current liabilities in excess of current assets in the amount of R\$ 75,079 (Parent Company) and R\$ 349,619 (Consolidated).

The result of the period ended June 30, 2024 is mainly due to the consolidated negative financial result (financial expense) of R\$ 108,691, which is impacted by the recognition of interest related to loans and trade accounts payable.

With the purpose of improving this scenario, the Company hired external advisors on March 20, 2023 to assist in the evaluation of financial and strategic alternatives with the aim of optimizing its capital cost structure and debt profile with its creditors. The new amendments to the judicial recovery plan were approved on October 30, 2024, as detailed in Note 29 - Subsequent events.

In December 2022, the Company's Management completed the works on the Alto Sertão III Wind Complex – Phase A, consisting of 26 wind farms, with an installed capacity of 432.6 MW – 155 GE Turbines. The energy generated by the farms is sold in the free and regulated markets (53.3% and 46.7%, respectively).

The Company concluded work on the Caetité Solar Complex, located in the southwest of Bahia, with an installed capacity of 4.8MWp, consisting of 19,500 panels of 245W each and 4 inverters and energy will be traded as distributed generation. The farm will start operating after the completion of the transmission line installations by the region's distributor.

The Company continues monitoring and maintaining projects in the development phase, continuing the routine of land regularization, maintenance of environmental licenses, monitoring of wind and solar resources. The portfolio currently has an estimated power of over 7.1 GW of wind and 2.3 GW of solar located in several states in Brazil. During this period, it also developed 11 distributed generation projects (33MW) that are currently in the process of requesting an access opinion. They were developed in areas already leased in the past and using the company's internal technical resources.

The judicial recovery is part of the restructuring of the Company and its subsidiaries, aiming to restore financial health and prepare a robust foundation for the coming years, focusing on the profitability of the Renova Group's businesses. Thus, this quarterly information was prepared based on the going concern assumption.

2. **Material accounting policies**

2.1 Statement of conformity

The consolidated interim financial information, identified as "Consolidated", was prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Statement and with international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of this information in a manner consistent with the standards issued by the Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR).

The individual Intermediate Accounting Information of the parent company was prepared in accordance with technical pronouncement CPC 21 (R1), identified as "Parent Company".

This interim financial information was prepared following practices, principles and criteria consistent with those adopted in the preparation of the annual financial statements for the year ended December 31, 2023, approved by the Board of Directors on March 28, 2024.

Management declares that all relevant information specific to the interim financial information, and only such information, is being evidenced and corresponds to the information used by the Management in its administration.

2.2 Approval of financial statements

The financial statements, which are expressed in thousands of Brazilian Reais, rounded to the nearest thousand, except otherwise indicated, were approved for filing with the CVM by the Board of Directors on November 14, 2024.

2.3 Basis of preparation, measurement and description of significant accounting policies

The consolidated interim financial information includes the financial statements of the subsidiaries mentioned in Note 1. All transactions, balances, revenues and expenses among the Renova Group's companies are fully eliminated in consolidated financial statements.

3. Current authorizations

3.1 Regulated market (ACR)

	Contract Ref.	ANEEL Resolution	Date of resolution	Authorization period	Installed production capacity*
WIND					
Centrais Eólicas Abil S.A. – Under Judicial Recovery	LER 05/2013	109	03/19/2014	35 years	23.70 MW
Centrais Eólicas Acácia S.A. – Under Judicial Recovery	LER 05/2013	123	03/24/2014	35 years	16.20 MW
Centrais Eólicas Angico S.A. – Under Judicial Recovery	LER 05/2013	111	03/19/2014	35 years	8.10 MW
Centrais Eólicas Folha da Serra S.A. – Under Judicial Recovery	LER 05/2013	115	03/19/2014	35 years	21.00 MW
Centrais Eólicas Jabuticaba S.A. – Under Judicial Recovery	LER 05/2013	113	03/19/2014	35 years	9.00 MW
Centrais Eólicas Jacarandá do Serrado S.A. – Under Judicial Recovery ¹	LER 05/2013	116	03/19/2014	35 years	21.00 MW
Centrais Eólicas Taboquinha S.A. – Under Judicial Recovery	LER 05/2013	114	03/19/2014	35 years	21.60 MW
Centrais Eólicas Tabua S.A. – Under Judicial Recovery	LER 05/2013	110	03/19/2014	35 years	15.00 MW
Centrais Eólicas Vaqueta S.A. – Under Judicial Recovery	LER 05/2013	132	03/28/2014	35 years	23.40 MW
Centrais Eólicas Itapuã VII Ltda. – Under Judicial Recovery (EOL Mulungu)	LER 08/2014	241	06/01/2015	35 years	13.50 MW
Centrais Eólicas Itapuã VII Ltda. – Under Judicial Recovery (EOL Quina)	LER 08/2014	242	06/01/2015	35 years	10.80 MW
Centrais Eólicas Unha D'anta S.A. - Under judicial recovery (EOL Pau Santo)*	LER 08/2014	285	06/25/2015	35 years	18.90 MW

(*) Information not examined by the independent auditors.

Note 1: On June 15, 2022, ANEEL published Authorizing Resolution 12030/2022, which transfers the authorization relating to the Pau Santo Wind Generating Plant from Centrais Eólicas Itapuã VII to Central Geradora Eólica Pau Santo. Said authorization will be in force for the remaining period referred to in Article 5 of Ordinance 285, of 2015, subrogating all rights and obligations arising therefrom to Centrais Eólicas Unha D'anta S.A.

3.2 Free market (ACL)

	Contract Ref.	ANEEL Resolution	Date of resolution	Authorization period	Installed production capacity*
WIND					
Centrais Eólicas Amescla S.A. – Under Judicial Recovery	ACL (Free Market)	5099	03/26/2015	30 years	13.50 MW
Centrais Eólicas Angelim S.A. – Under Judicial Recovery	ACL (Free Market)	5092	03/26/2015	30 years	21.60 MW
Centrais Eólicas Barbatimão S.A. – Under Judicial Recovery	ACL (Free Market)	5093	03/26/2015	30 years	16.20 MW
Centrais Eólicas Facheio S.A. – Under Judicial Recovery	ACL (Free Market)	5098	03/26/2015	30 years	16.20 MW
Centrais Eólicas Imburana Macho S.A. – Under Judicial Recovery	ACL (Free Market)	5085	03/26/2015	30 years	16.20 MW
Centrais Eólicas Jataí S.A. – Under Judicial Recovery ¹	ACL (Free Market)	5081	03/26/2015	30 years	16.20 MW
Centrais Eólicas Juazeiro S.A. – Under Judicial Recovery ¹	ACL (Free Market)	5088	03/26/2015	30 years	18.90 MW
Centrais Eólicas Sabiu S.A. – Under Judicial Recovery	ACL (Free Market)	5084	03/26/2015	30 years	13.50 MW
Centrais Eólicas Umbuzeiro S.A. – Under Judicial Recovery	ACL (Free Market)	5091	03/26/2015	30 years	18.90 MW
Centrais Eólicas Vellozia S.A. – Under Judicial Recovery	ACL (Free Market)	5087	03/26/2015	30 years	16.50 MW
Centrais Eólicas Cedro S.A. – Under Judicial Recovery	ACL (Free Market)	5496	10/01/2015	30 years	12.00 MW
Centrais Eólicas Manineiro S.A. – Under Judicial Recovery	ACL (Free Market)	5125	04/01/2015	30 years	13.80 MW
Centrais Eólicas Pau d'Água S.A. – Under Judicial Recovery	ACL (Free Market)	5126	04/01/2015	30 years	18.00 MW
Centrais Eólicas São Salvador S.A. – Under Judicial Recovery	ACL (Free Market)	162	05/22/2013	35 years	18.90 MW

(*) Information not examined by the independent auditors.

4. Energy trading

4.1 Regulated market (ACR)

Group's companies	AMOUNTS						TERM			
	Contract Ref.	Buyer	Original value of the contract	Annual contracted power (MWh)	Historical price MWh (R\$)	Updated price MWh (R\$)	Opening	Closing	Restatement index	Month of readjustment
WIND POWER GENERATION										
Centrais Eólicas Abil S.A. – Under Judicial Recovery	LER 05/2013	CCEE	202,880	96,360	105.20	196.69	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Acácia S.A. – Under Judicial Recovery	LER 05/2013	CCEE	137,544	60,444	113.70	212.59	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Angico S.A. – Under Judicial Recovery	LER 05/2013	CCEE	76,101	34,164	111.30	208.10	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Folha da Serra S.A. – Under Judicial Recovery	LER 05/2013	CCEE	176,183	84,972	103.60	193.70	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Jaboticaba S.A. – Under Judicial Recovery	LER 05/2013	CCEE	82,350	39,420	104.38	195.16	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Jacarandá do Serrado S.A. – Under Judicial Recovery	LER 05/2013	CCEE	173,200	83,220	103.99	194.43	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Taboquinha S.A. – Under Judicial Recovery	LER 05/2013	CCEE	187,680	88,476	105.99	198.17	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Tabua S.A. – Under Judicial Recovery	LER 05/2013	CCEE	135,964	64,824	104.80	195.95	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Vaqueta S.A. – Under Judicial Recovery	LER 05/2013	CCEE	198,004	93,732	105.55	197.35	Sep 2015	Aug 2035	IPCA	September
Centrais Eólicas Itapua VII Ltda. – Under Judicial Recovery (EOL Mulungu)	LER 10/2014	CCEE	158,288	56,940	138.90	232.22	Oct 2017	Sep 2037	IPCA	October
Centrais Eólicas Itapua VII Ltda. – Under Judicial Recovery (EOL Quina)	LER 10/2014	CCEE	224,038	80,592	138.90	232.22	Oct 2017	Sep 2037	IPCA	October
Centrais Eólicas Unha D'Anta S.A. - Under judicial recovery (EOL Pau Santo)	LER 10/2014	CCEE	126,630	45,552	138.90	232.22	Oct 2017	Sep 2037	IPCA	October

4.2 Free market (ACL)

The Company has a contract on the free market, with energy supply totaling 99.8 MW on average (*) of contracted energy, with effectiveness periods that extend until August 2035.

With the entry into commercial operation of the projects for the Free Contracting Environment, the obligations provided for in the energy sales contract were reestablished.

(*) Information not examined by the independent auditors.

5. Operating segments

The Company has four reportable segments that represent its strategic business units in addition to the execution of its administrative activities. Such strategic business units offer different renewable energy sources and are managed separately, as they require different technologies, developments and operational characteristics. The following is a summary of the operations in each of the reportable segments of the Company:

- Wind** – This segment is responsible for the development, deployment and operation of power generation projects from wind power sources. Includes measuring winds, land leasing, deployment and energy generation. Basically composed of the Alto Sertão III Wind Complex.
- Solar** – This segment is responsible for the development, deployment and operation of power generation projects from solar powers.
- Trading** – This segment is responsible for the energy trading in all its forms and management of the Company's energy purchase and sale contracts.
- Administrative** – This segment is responsible for the Company's managerial and administrative operations.

Information by segment on September 30, 2024 and 2023 for the income statement and for total assets and liabilities are presented as follows:

	09/30/2024				
	Wind	Solar	Trading	Administrative	Consolidated
Net revenue	50,890	-	116,995	-	167,885
Future commitments - mark-to-market	-	-	4,917	-	4,917
Non-manageable costs	(17,368)	-	-	-	(17,368)
Gross margin	33,522	-	121,912	-	155,434
Manageable costs	(72,399)	(178)	(23,846)	(10,588)	(107,011)
Depreciation and amortization	(72,161)	-	-	(2,832)	(74,993)
Gain on disposal of assets	-	-	-	90,801	90,801
Financial revenue	4,024	5	465	229	4,723
Financial expense	(86,847)	(108)	(1,651)	(20,085)	(108,691)
Income and social contribution taxes	(6,445)	-	(3,238)	-	(9,683)
Net profit (loss) for the period	(200,306)	(281)	93,642	57,525	(49,420)
	09/30/2024				
Total assets	2,558,619	30,861	355,460	133,268	3,078,208
Total liabilities	1,588,881	4,285	304,142	297,300	2,194,608
	09/30/2023				
	Wind	Solar	Trading	Administrative	Consolidated
Net revenue	73,775	-	103,479	-	177,254
Non-manageable costs	(17,941)	-	-	-	(17,941)
Gross margin	55,834	-	103,479	-	159,313
Manageable costs	5,559	(59)	(103,873)	(4,738)	(103,111)
Depreciation	(74,795)	-	-	(3,339)	(78,134)
Gain on disposal of assets	76	-	-	6,802	6,878
Financial revenue	(96)	-	413	2,265	2,582
Financial expense	(97,895)	-	(2,026)	(21,162)	(121,083)
Income and social contribution taxes	(5,811)	-	1,426	2,846	(1,539)
Net profit (loss) for the year	(117,128)	(59)	(581)	(17,326)	(135,094)
	09/30/2023				
Total assets	1,202,868	1	23,249	1,506,319	2,732,437
Total liabilities	995,851	-	230,271	699,151	1,925,273

6. Cash and cash equivalents and financial investments

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash	14	7	46	43
Banks checking account	93	239	1,006	507
Interbank funds applied	12,136	-	126,037	17,050
Financial investments	21	312	5,039	5,492
Total	12,264	558	132,128	23,092
Presented as:				
CURRENT				
Cash and cash equivalents	12,243	246	127,088	17,600
Financial investments	-	-	5,019	5,180
NONCURRENT				
Financial investments	21	312	21	312
Total	12,264	558	132,128	23,092

The Company has highly liquid short-term financial investments which are promptly convertible into a known sum of cash and subject to a lower risk of change of value classified as cash equivalents. These financial investments refer to fixed income instruments, remunerated at an average rate of 107.71% of the CDI.

7. Trade accounts receivable

	Consolidated	
	09/30/2024	12/31/2023
Free Market trading	24,213	19,371
CCEE	13,847	13,559
Total	38,060	32,930

The balances as at September 30, 2024 substantially comprise amounts falling due with average collection period of 30 days, for which no losses are expected upon realization.

8. Recoverable taxes

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Recoverable withholding income tax (IRRF)	496	460	825	680
IRPJ recoverable (estimate)	-	-	69	1,140
Negative recoverable IRPJ balance	195	184	2,730	2,328
CSLL recoverable (estimate)	-	-	27	410
Recoverable COFINS	-	-	4,902	8,255
Recoverable PIS	-	-	1,078	1,805
Recoverable ICMS	-	-	4,618	5,543
Other taxes recoverable	99	99	558	139
Total	790	743	14,807	20,300

As at September 30, 2024, the withholding income tax (IRRF) balance to be offset mainly arises from amounts withheld on income from financial investments earned by Renova Group companies. The balances of PIS, COFINS and ICMS Recoverable arise from the purchase of energy and equipment for resale carried out by the subsidiaries Renova Comercializadora and Diamantina Eólica, respectively. The amounts corresponding to the negative balance of IRPJ, IRRF recoverable, and other taxes to be offset will be offset against federal tax debts throughout 2024.

9. Investments

9.1 Breakdown of investments

The table below presents investments in subsidiaries, investees and joint ventures:

Companies	Parent Company	
	09/30/2024	12/31/2023
Wind		
Alto Sertão Participações S.A. (Holding company) - Under Judicial Recovery	895,415	1,018,984
Centrais Eólicas Carrancudo S.A. – Under Judicial Recovery	2,358	2,390
Centrais Eólicas Botuquara S.A. – Under Judicial Recovery	926	701
Centrais Eólicas Alcacuz S.A. – Under Judicial Recovery	(3,285)	(3,228)
Centrais Eólicas Tamboril S.A. – Under Judicial Recovery	(3,149)	(2,936)
Centrais Eólicas Conquista S.A. – Under Judicial Recovery	7,396	7,454
Centrais Eólicas Coxilha Alta S.A. – Under Judicial Recovery	806	870
Centrais Eólicas Tingui S.A. – Under Judicial Recovery	250	297
Centrais Eólicas Cansanção S.A. – Under Judicial Recovery	168	272
Centrais Eólicas Macambira S.A. – Under Judicial Recovery	(3,681)	(3,552)
Centrais Eólicas Imburana de Cabão S.A. – Under Judicial Recovery	(3,372)	(3,364)
Centrais Eólicas Ipê Amarelo S.A. – Under Judicial Recovery	4,395	4,382
Centrais Eólicas Putumaju S.A. – Under Judicial Recovery	(4,351)	(4,243)
Centrais Eólicas Lençóis S.A. – Under Judicial Recovery	5,703	5,765
Centrais Eólicas Anísio Teixeira S.A. – Under Judicial Recovery	5,307	5,288
Centrais Eólicas Ico S.A. – Under Judicial Recovery	(2,126)	(2,069)
Centrais Eólicas Jequitiba S.A. – Under Judicial Recovery	607	(1,446)
Centrais Eólicas Calianira S.A. – Under Judicial Recovery	16	48
Centrais Eólicas Canjoão S.A. – Under Judicial Recovery	(1,158)	(1,127)
Centrais Eólicas Cabeça de Frade S.A. – Under Judicial Recovery	130	249
Centrais Eólicas Embiruçu S.A. – Under Judicial Recovery	645	612
Centrais Elétricas Itaparica S.A. – Under Judicial Recovery	26,708	25,137
Centrais Eólicas Itapuã VII LTDA. – Under Judicial Recovery	89,939	100,853
Centrais Eólicas Bela Vista XIV S.A. – Under Judicial Recovery	(170)	(3,701)
SF 120 Participações Societárias S.A.	13,933	11,469
Other interests ⁽¹⁾	7	(26)
Trading		
Renova Comercializadora de Energia S.A. – Under Judicial Recovery	51,312	44,238
Total	1,084,729	1,203,317
Presented as:		
Assets		
Investment	1,106,021	1,229,009
Liabilities		
Provision for investment loss	(21,292)	(25,692)
Total	1,084,729	1,203,317

The investment balance is being presented net of the provision for unsecured liabilities of certain investees of R\$ 21,292 (R\$ 25,692, as at December 31, 2023).

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9.2 Information on the investees

Main information on subsidiaries is as follows:

Company	09/30/2024					12/31/2023				
	Total number of shares/units	Interest (%)	Capital stock	Equity (unsecured liability)	Net profit (loss) for the period	Total number of shares/units	Interest (%)	Capital stock	Equity (unsecured liability)	Net profit (loss) for the year
PCH										
Renova PCH LTDA. - Under Judicial Recovery	37,540,023	99.99	374	-	-	37,540,023	100	374	-	-
Wind										
Alto Sertão Participações S.A. (Holding company) - Under Judicial Recovery	2,529,525,528	99.99	2,178,575	895,415	(114,929)	2,529,525,528	99.99	2,169,591	1,018,984	(152,096)
Centrais Eólicas Carrancudo S.A. – Under Judicial Recovery	19,910,432	99.99	19,910	2,358	(32)	19,910,432	99.99	19,910	2,390	3,425
Centrais Eólicas Botuquara S.A. – Under Judicial Recovery	9,911,338	99.99	9,911	926	225	9,911,338	99.99	9,911	701	3,870
Centrais Eólicas Alcacuz S.A. – Under Judicial Recovery	17,648,177	99.99	17,648	(3,285)	(57)	17,648,177	99.99	17,648	(3,228)	3,318
Centrais Eólicas Tamboril S.A. – Under Judicial Recovery	23,468,639	99.99	23,469	(3,149)	(216)	23,468,639	99.99	23,469	(2,936)	4,780
Centrais Eólicas Conquista S.A. – Under Judicial Recovery	25,549,928	99.99	25,550	7,396	(58)	25,549,928	99.99	25,550	7,454	4,514
Centrais Eólicas Coxilha Alta S.A. – Under Judicial Recovery	8,510,149	99.99	8,510	806	(64)	8,510,149	99.99	8,510	870	3,466
Centrais Eólicas Tingui S.A. – Under Judicial Recovery	21,718,499	99.99	21,718	250	(47)	21,718,499	99.99	21,718	297	3,354
Centrais Eólicas Cansanção S.A. – Under Judicial Recovery	5,870,759	99.99	5,871	168	(104)	5,870,759	99.99	5,871	272	2,637
Centrais Eólicas Macambira S.A. – Under Judicial Recovery	17,701,313	99.99	17,701	(3,681)	(129)	17,701,313	99.99	17,701	(3,552)	3,783
Centrais Eólicas Imburana de Cabão S.A. – Under Judicial Recovery	16,317,932	99.99	16,318	(3,372)	(74)	16,317,932	99.99	16,318	(3,364)	3,455
Centrais Eólicas Ipê Amarelo S.A. – Under Judicial Recovery	18,830,937	99.99	18,831	4,395	13	18,830,937	99.99	18,831	4,382	3,300
Centrais Eólicas Putumaju S.A. – Under Judicial Recovery	12,391,309	99.99	12,391	(4,351)	(108)	12,391,309	99.99	12,391	(4,243)	2,406

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Company	09/30/2024					12/31/2023				
	Total number of shares/units	Interest (%)	Capital stock	Equity (unsecured liability)	Net profit (loss) for the period	Total number of shares/units	Interest (%)	Capital stock	Equity (unsecured liability)	Net profit (loss) for the year
Wind										
Centrais Eólicas Lençóis S.A. – Under Judicial Recovery	20,439,716	99.99	20,440	5,703	(62)	20,439,716	99.99	20,440	5,765	2,256
Centrais Eólicas Anísio Teixeira S.A. – Under Judicial Recovery	20,985,315	99.99	20,985	5,307	19	20,985,315	99.99	20,985	5,288	2,476
Centrais Eólicas Ico S.A. – Under Judicial Recovery	13,461,491	99.99	13,461	(2,126)	(57)	13,461,491	99.99	13,461	(2,069)	1,821
Centrais Eólicas Jequitiba S.A. – Under Judicial Recovery	7,886,576	99.99	7,887	607	(100)	7,886,576	99.99	7,887	(1,446)	1,359
Centrais Eólicas Caliandra S.A. – Under Judicial Recovery	7,582,283	99.99	7,582	16	(32)	7,582,283	99.99	7,582	48	891
Centrais Eólicas Canjoão S.A. – Under Judicial Recovery	4,826,628	99.99	4,827	(1,158)	(31)	4,826,628	99.99	4,827	(1,127)	1,002
Centrais Eólicas Cabeça de Frade S.A. – Under Judicial Recovery	2,856,793	99.99	2,857	130	(119)	2,856,793	99.99	2,857	249	982
Centrais Eólicas Embiruçu S.A. – Under Judicial Recovery	3,791,020	99.99	3,791	645	33	3,791,020	99.99	3,791	612	1,026
Centrais Elétricas Itaparica S.A. – Under Judicial Recovery	48,384,027	99.99	21,161	26,708	(253)	48,384,027	99.99	21,161	25,137	(1,800)
Centrais Eólicas Itapuã VII LTDA. – Under Judicial Recovery	12,731,271,885	99.99	81,285	89,939	2,446	12,731,271,885	99.99	127,313	100,853	10,568
Centrais Eólicas Bela Vista XIV S.A. – Under Judicial Recovery	245,313,150	99.99	245,313	(170)	(258)	245,313,150	99.99	245,313	(3,701)	(1,457)
Renovapar S.A. - Under Judicial Recovery	235,681	100.00	236	-	-	235,681	100.00	236	-	-
Bahia Holding S.A. -Under Judicial Recovery	-	-	-	-	-	-	-	-	-	-
SF 120 Participações Societárias S.A.	12,937,880	99.99	12,938	13,933	(1)	12,937,880	99.99	12,938	11,469	(664)
Other interests ⁽¹⁾	-	-	-	7	(24)	-	-	-	(26)	(94)
Trading										
Renova Comercializadora de Energia S.A. – Under Judicial Recovery	528,874,109	100.00	528,874	51,312	7,074	528,874,109	100.00	528,874	44,238	112,411

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Company	09/30/2024					12/31/2023				
	Total number of shares/units	Interest (%)	Capital stock	Equity (unsecured liability)	Net profit (loss) for the period	Total number of shares/units	Interest (%)	Capital stock	Equity (unsecured liability)	Net profit (loss) for the year
Photovoltaic										
UFV Maracujá Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Gregal Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Lagoa Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Tambora Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Vatra Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Cachoeira Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Fotiá Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Morrinhos Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Iracema Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Azufre Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Junco Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Caraubas Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
UFV Quixaba Ltda.	100	99.00	-	-	-	100	99.00	-	-	-
Total				<u>1,084,729</u>	<u>(106,945)</u>				<u>1,203,317</u>	<u>20,989</u>

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9.3 Changes in investments (parent company)

Company	12/31/2023	Additions	ADVANCE FOR FUTURE CAPITAL INCREASE	Equity in earnings (losses) of controlled companies	Capital decrease	Redemption of shares	Dividends received	09/30/2024
Wind								
Alto Sertão Participações S.A. (Holding company) - Under Judicial Recovery	1,018,984	-	-	(114,929)	-	(8,640)	-	895,415
Centrais Eólicas Carrancudo S.A. – Under Judicial Recovery	2,390	-	-	(32)	-	-	-	2,358
Centrais Eólicas Botuquara S.A. – Under Judicial Recovery	701	-	-	225	-	-	-	926
Centrais Eólicas Alcacuz S.A. – Under Judicial Recovery	(3,228)	-	-	(57)	-	-	-	(3,285)
Centrais Eólicas Tamboril S.A. – Under Judicial Recovery	(2,936)	-	3	(216)	-	-	-	(3,149)
Centrais Eólicas Conquista S.A. – Under Judicial Recovery	7,454	-	-	(58)	-	-	-	7,396
Centrais Eólicas Coxilha Alta S.A. – Under Judicial Recovery	870	-	-	(64)	-	-	-	806
Centrais Eólicas Tingui S.A. – Under Judicial Recovery	297	-	-	(47)	-	-	-	250
Centrais Eólicas Cansanção S.A. – Under Judicial Recovery	272	-	-	(104)	-	-	-	168
Centrais Eólicas Macambira S.A. – Under Judicial Recovery	(3,552)	-	-	(129)	-	-	-	(3,681)
Centrais Eólicas Imburana de Cabão S.A. – Under Judicial Recovery	(3,364)	-	66	(74)	-	-	-	(3,372)
Centrais Eólicas Ipê Amarelo S.A. – Under Judicial Recovery	4,382	-	-	13	-	-	-	4,395
Centrais Eólicas Putumaju S.A. – Under Judicial Recovery	(4,243)	-	-	(108)	-	-	-	(4,351)
Centrais Eólicas Lençóis S.A. – Under Judicial Recovery	5,765	-	-	(62)	-	-	-	5,703
Centrais Eólicas Anísio Teixeira S.A. – Under Judicial Recovery	5,288	-	-	19	-	-	-	5,307
Centrais Eólicas Ico S.A. – Under Judicial Recovery	(2,069)	-	-	(57)	-	-	-	(2,126)
Centrais Eólicas Jequitiba S.A. – Under Judicial Recovery	(1,446)	-	2,153	(100)	-	-	-	607
Centrais Eólicas Caliandra S.A. – Under Judicial Recovery	48	-	-	(32)	-	-	-	16
Centrais Eólicas Canjoão S.A. – Under Judicial Recovery	(1,127)	-	-	(31)	-	-	-	(1,158)
Centrais Eólicas Cabeça de Frade S.A. – Under Judicial Recovery	249	-	-	(119)	-	-	-	130
Centrais Eólicas Embiruçu S.A. – Under Judicial Recovery	612	-	-	33	-	-	-	645
Centrais Elétricas Itaparica S.A. – Under Judicial Recovery	25,137	-	1,824	(253)	-	-	-	26,708
Centrais Eólicas Itapuã VII LTDA. – Under Judicial Recovery	100,853	-	-	2,446	(9,000)	-	(4,360)	89,939
Centrais Eólicas Bela Vista XIV S.A. – Under Judicial Recovery	(3,701)	5,230	(1,441)	(258)	-	-	-	(170)
SF 120 Participações Societárias S.A.	11,469	2,490	(25)	(1)	-	-	-	13,933
Other interests	(26)	-	57	(24)	-	-	-	7
Trading								
Renova Comercializadora de Energia S.A. – Under Judicial Recovery	44,238	-	-	7,074	-	-	-	51,312
Total	1,203,317	7,720	2,637	(106,945)	(9,000)	(8,640)	(4,360)	1,084,729

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Company	12/31/2022	Additions	ADVANCE FOR FUTURE CAPITAL INCREASE	Equity in earnings (losses) of controlled companies	Redemption of shares	09/30/2023
Wind						
Alto Sertão Participações S.A. (Holding company) - Under Judicial Recovery	1,167,482	751	8,984	(114,948)	(6,139)	1,056,130
Centrais Eólicas Carrancudo S.A. – Under Judicial Recovery	(1,089)	-	54	(194)	-	(1,229)
Centrais Eólicas Botuquara S.A. – Under Judicial Recovery	(3,219)	-	50	(261)	-	(3,430)
Centrais Eólicas Alcacuz S.A. – Under Judicial Recovery	(6,600)	-	54	(283)	-	(6,829)
Centrais Eólicas Tamboril S.A. – Under Judicial Recovery	(7,819)	-	103	(392)	-	(8,108)
Centrais Eólicas Conquista S.A. – Under Judicial Recovery	2,885	-	55	(174)	-	2,766
Centrais Eólicas Coxilha Alta S.A. – Under Judicial Recovery	(2,638)	-	42	(210)	-	(2,806)
Centrais Eólicas Tingui S.A. – Under Judicial Recovery	(3,135)	-	77	(253)	-	(3,311)
Centrais Eólicas Cansanção S.A. – Under Judicial Recovery	(2,398)	-	33	(166)	-	(2,531)
Centrais Eólicas Macambira S.A. – Under Judicial Recovery	(7,394)	-	59	(339)	-	(7,674)
Centrais Eólicas Imburana de Cabão S.A. – Under Judicial Recovery	(7,082)	-	122	(556)	-	(7,516)
Centrais Eólicas Ipê Amarelo S.A. – Under Judicial Recovery	1,021	-	76	(120)	-	977
Centrais Eólicas Putumuju S.A. – Under Judicial Recovery	(6,693)	-	44	(221)	-	(6,870)
Centrais Eólicas Lençóis S.A. – Under Judicial Recovery	3,479	-	30	(42)	-	3,467
Centrais Eólicas Anísio Teixeira S.A. – Under Judicial Recovery	2,547	-	265	(102)	-	2,710
Centrais Eólicas Ico S.A. – Under Judicial Recovery	(3,926)	-	35	(205)	-	(4,096)
Centrais Eólicas Jequitiba S.A. – Under Judicial Recovery	(2,835)	-	30	(150)	-	(2,955)
Centrais Eólicas Calíandra S.A. – Under Judicial Recovery	(867)	-	24	(98)	-	(941)
Centrais Eólicas Canjoão S.A. – Under Judicial Recovery	(2,154)	-	25	(103)	-	(2,232)
Centrais Eólicas Cabeça de Frade S.A. – Under Judicial Recovery	(746)	-	13	(73)	-	(806)
Centrais Eólicas Embiruçu S.A. – Under Judicial Recovery	(468)	-	26	(133)	-	(575)
Centrais Elétricas Itaparica S.A. – Under Judicial Recovery	20,784	377	5,057	(1,815)	-	24,403
Centrais Eólicas Itapuã VII LTDA. – Under Judicial Recovery	90,285	-	-	5,125	-	95,410
Centrais Eólicas Bela Vista XIV S.A. – Under Judicial Recovery	(2,679)	-	238	(1,018)	-	(3,459)
SF 120 Participações Societárias S.A.	12,132	-	-	(455)	-	11,677
Other interests	-	1	-	-	-	1
Trading						
Renova Comercializadora de Energia S.A. – Under Judicial Recovery	(206,969)	529	-	(582)	-	(207,022)
Total	1,031,904	1,658	15,496	(117,768)	(6,139)	925,151

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10. Fixed assets 10.1. Parent Company

	Annual depreciation rates %	09/30/2024			12/31/2023		
		Historical cost	Accumulated depreciation	Net value	Historical cost	Accumulated depreciation	Net value
Constructions in service							
Generation							
Measurement towers	20%	22,692	(22,692)	-	22,692	(22,692)	-
Measuring equipment	20%	3,740	(3,721)	19	3,740	(3,696)	44
Tower equipment	20%	2,524	(2,429)	95	2,524	(2,406)	118
		<u>28,956</u>	<u>(28,842)</u>	<u>114</u>	<u>28,956</u>	<u>(28,794)</u>	<u>162</u>
Management							
Machinery and equipment	10%	5,356	(5,258)	98	5,356	(5,133)	223
Improvements	4%	854	(274)	580	854	(248)	606
Furniture and fixtures	10%	305	(299)	6	2,147	(2,057)	90
Software	20%	3,729	(3,513)	216	3,678	(3,459)	219
IT equipment	20%	4,370	(3,998)	372	4,297	(3,877)	420
		<u>14,614</u>	<u>(13,342)</u>	<u>1,272</u>	<u>16,332</u>	<u>(14,774)</u>	<u>1,558</u>
Total constructions in service		<u>43,570</u>	<u>(42,184)</u>	<u>1,386</u>	<u>45,288</u>	<u>(43,568)</u>	<u>1,720</u>
Construction in progress							
Generation							
To pay out		106,390	-	106,390	113,309	-	113,309
Studies and projects		1,062	-	1,062	1,062	-	1,062
Measurement towers		782	-	782	386	-	386
Land		50	-	50	50	-	50
Advances to suppliers		123	-	123	575	-	575
Provision for impairment of fixed assets		(4,669)	-	(4,669)	(4,669)	-	(4,669)
Total constructions in progress		<u>103,738</u>	<u>-</u>	<u>103,738</u>	<u>110,713</u>	<u>-</u>	<u>110,713</u>
Right of use							
Generation							
Lease contracts		30,161	(24,550)	5,611	27,250	(22,073)	5,177
Transfers to assets held for sale		-	-	-	(262)	-	(262)
Total right-of-use		<u>30,161</u>	<u>(24,550)</u>	<u>5,611</u>	<u>26,988</u>	<u>(22,073)</u>	<u>4,915</u>
Total fixed assets		<u>177,469</u>	<u>(66,734)</u>	<u>110,735</u>	<u>182,989</u>	<u>(65,641)</u>	<u>117,348</u>

10.2. Movement of the Property, plant and equipment (parent company)

	12/31/2023	Additions	Reclassifications between captions	Transfer of assets held for sale	Write-off	09/30/2024
Constructions in service						
Generation						
Measurement towers	22,692	-	-	-	-	22,692
Measuring equipment	3,740	-	-	-	-	3,740
Tower equipment	2,524	-	-	-	-	2,524
	<u>28,956</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,956</u>
Management						
Machinery and equipment	5,356	-	-	-	-	5,356
Improvements	854	-	-	-	-	854
Furniture and fixtures	2,147	12	-	-	(1,854)	305
Software	3,678	51	-	-	-	3,729
IT equipment	4,297	73	-	-	-	4,370
	<u>16,332</u>	<u>136</u>	<u>-</u>	<u>-</u>	<u>(1,854)</u>	<u>14,614</u>
Total constructions in service - cost	<u>45,288</u>	<u>136</u>	<u>-</u>	<u>-</u>	<u>(1,854)</u>	<u>43,570</u>
(-) Depreciation						
Generation						
Measurement towers	(22,691)	(1)	-	-	-	(22,692)
Measuring equipment	(3,697)	(24)	-	-	-	(3,721)
Tower equipment	(2,406)	(23)	-	-	-	(2,429)
	<u>(28,794)</u>	<u>(48)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,842)</u>
Management						
Machinery and equipment	(5,133)	(125)	-	-	-	(5,258)
Improvements	(248)	(26)	-	-	-	(274)
Furniture and fixtures	(2,057)	(19)	-	-	1,777	(299)
Software	(3,459)	(54)	-	-	-	(3,513)
IT equipment	(3,877)	(121)	-	-	-	(3,998)
	<u>(14,774)</u>	<u>(345)</u>	<u>-</u>	<u>-</u>	<u>1,777</u>	<u>(13,342)</u>
Total constructions in service - depreciation	<u>(43,568)</u>	<u>(393)</u>	<u>-</u>	<u>-</u>	<u>1,777</u>	<u>(42,184)</u>
Total constructions in service	<u>1,720</u>	<u>(257)</u>	<u>-</u>	<u>-</u>	<u>(77)</u>	<u>1,386</u>
Construction in progress						
Generation						
To pay out	113,309	8,672	-	-	(15,591)	106,390
Studies and projects	1,062	-	-	-	-	1,062
Measurement towers	386	396	-	-	-	782
Land	50	-	-	-	-	50
Advances to suppliers	575	(452)	-	-	-	123
Provision for impairment of fixed assets	(4,669)	-	-	-	-	(4,669)
Total cost of construction in progress	<u>110,713</u>	<u>8,616</u>	<u>-</u>	<u>-</u>	<u>(15,591)</u>	<u>103,738</u>
Right of use						
Generation						
Lease contracts	26,691	2,911	297	262	-	30,161
(-) Amortization - lease contracts	(21,776)	(2,477)	(297)	-	-	(24,550)
	<u>4,915</u>	<u>434</u>	<u>-</u>	<u>262</u>	<u>-</u>	<u>5,611</u>
Total fixed assets	<u>117,348</u>	<u>8,793</u>	<u>-</u>	<u>262</u>	<u>(15,668)</u>	<u>110,735</u>

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	12/31/2022	Additions	Reclassifications between captions ¹	Transfers to assets held for sale	09/30/2023
Constructions in service					
Generation					
Measurement towers	22,692	-	-	-	22,692
Measuring equipment	3,739	-	-	-	3,739
Tower equipment	2,524	-	-	-	2,524
	28,955	-	-	-	28,955
Management					
Machinery and equipment	5,356	-	-	-	5,356
Improvements	854	-	-	-	854
Furniture and fixtures	2,146	-	-	-	2,146
Software	3,670	3	-	-	3,673
IT equipment	4,283	2	-	-	4,285
	16,309	5	-	-	16,314
Total constructions in service - cost	45,264	5	-	-	45,269
(-) Depreciation					
Generation					
Measurement towers	(22,641)	(38)	-	-	(22,679)
Measuring equipment	(3,665)	(24)	-	-	(3,689)
Tower equipment	(2,378)	(23)	-	-	(2,401)
	(28,684)	(85)	-	-	(28,769)
Management					
Machinery and equipment	(4,733)	(327)	-	-	(5,060)
Improvements	(215)	(25)	-	-	(240)
Furniture and fixtures	(1,976)	(63)	-	-	(2,039)
Software	(3,388)	(54)	-	-	(3,442)
IT equipment	(3,722)	(117)	-	-	(3,839)
	(14,034)	(586)	-	-	(14,620)
Total constructions in service - depreciation	(42,718)	(671)	-	-	(43,389)
Total constructions in service	2,546	(666)	-	-	1,880
Construction in progress					
Generation					
To pay out	101,806	9,603	(27)	(753)	110,629
Studies and projects	1,062	-	-	-	1,062
Land	50	-	-	-	50
Advances to suppliers	30	-	-	-	30
Provision for impairment of fixed assets	(4,669)	-	-	-	(4,669)
Total cost of construction in progress	98,279	9,603	(27)	(753)	107,102
Right of use					
Generation					
Lease contracts	24,239	1,896	-	(559)	25,576
(-) Amortization - lease contracts	(18,474)	(2,669)	-	297	(20,846)
	5,765	(773)	-	(262)	4,730
Total fixed assets	106,590	8,164	(27)	(1,015)	113,712

Note 1: Effect of supplier reconciliation for the period.

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10.3. Consolidated

	Annual depreciation rates %	09/30/2024			12/31/2023		
		Historical cost	Accumulated depreciation	Net value	Historical cost	Accumulated depreciation	Net value
Constructions in service							
Generation							
Machinery and equipment	5%	1,612,787	(138,435)	1,474,352	1,612,787	(91,019)	1,521,768
Measurement towers	20%	22,692	(22,692)	-	22,692	(22,691)	1
Measuring equipment	20%	3,740	(3,721)	19	3,740	(3,697)	43
Tower equipment	20%	2,524	(2,429)	95	2,524	(2,406)	118
Provision for dismantling		22,242	(1,979)	20,263	22,242	(1,316)	20,926
		<u>1,663,985</u>	<u>(169,256)</u>	<u>1,494,729</u>	<u>1,663,985</u>	<u>(121,129)</u>	<u>1,542,856</u>
Connection and transmission system							
Land		10,086	-	10,086	10,086	-	10,086
Buildings, civil works and improvements	3%	42,410	(3,328)	39,082	42,410	(2,269)	40,141
Machinery and equipment	4%	1,090,501	(68,968)	1,021,533	1,090,501	(45,525)	1,044,976
Furniture and fixtures	6%	293	(44)	249	293	(30)	263
		<u>1,143,290</u>	<u>(72,340)</u>	<u>1,070,950</u>	<u>1,143,290</u>	<u>(47,824)</u>	<u>1,095,466</u>
Transmission system							
Machinery and equipment	3%	14,967	(891)	14,076	14,967	(580)	14,387
Provision for impairment of fixed assets		(297,690)	-	(297,690)	(297,690)	-	(297,690)
Management							
Machinery and equipment	10%	5,356	(5,258)	98	5,356	(5,133)	223
Improvements	4%	854	(274)	580	854	(248)	606
Furniture and fixtures	10%	305	(299)	6	2,147	(2,057)	90
Software	20%	3,738	(3,513)	225	3,678	(3,459)	219
IT equipment	20%	4,387	(3,994)	393	4,297	(3,877)	420
		<u>14,640</u>	<u>(13,338)</u>	<u>1,302</u>	<u>16,332</u>	<u>(14,774)</u>	<u>1,558</u>
Inventories							
General storeroom		24,029	-	24,029	25,628	-	25,628
Total constructions in service		<u>2,563,221</u>	<u>(255,825)</u>	<u>2,307,396</u>	<u>2,566,512</u>	<u>(184,307)</u>	<u>2,382,205</u>
Construction in progress							
Generation							
To pay out		352,395	-	352,395	356,320	-	356,320
Studies and projects		1,062	-	1,062	1,062	-	1,062
Land		3,208	-	3,208	3,208	-	3,208
Buildings, civil works and improvements		32,442	-	32,442	32,160	-	32,160
Measurement towers		2,025	-	2,025	1,608	-	1,608
Turbines		44,846	-	44,846	38,535	-	38,535
Modules and inverters		1,844	-	1,844	1,805	-	1,805
Substation equipment		25,222	-	25,222	23,844	-	23,844
Advances to suppliers		25	-	25	323	-	323
Provision for impairment of fixed assets		(240,297)	-	(240,297)	(240,297)	-	(240,297)
Total constructions in progress		<u>222,772</u>	<u>-</u>	<u>222,772</u>	<u>218,568</u>	<u>-</u>	<u>218,568</u>
Right of use							
Generation							
Lease contracts		51,055	(28,775)	22,280	47,078	(25,588)	21,490
Transfers to assets held for sale		-	-	-	(262)	-	(262)
Total right-of-use		<u>51,055</u>	<u>(28,775)</u>	<u>22,280</u>	<u>46,816</u>	<u>(25,588)</u>	<u>21,228</u>
Total fixed assets		<u>2,837,048</u>	<u>(284,600)</u>	<u>2,552,448</u>	<u>2,831,896</u>	<u>(209,895)</u>	<u>2,622,001</u>

10.4. Movement of the Property, plant and equipment (Consolidated)

	12/31/2023	Additions	Write-offs	Reclassifications between captions ¹	09/30/2024
Constructions in service					
Cost					
Generation					
Machinery and equipment	1,612,787	-	-	-	1,612,787
Measurement towers	22,692	-	-	-	22,692
Measuring equipment	3,740	-	-	-	3,740
Tower equipment	2,524	-	-	-	2,524
Provision for dismantling	22,242	-	-	-	22,242
	<u>1,663,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,663,985</u>
Connection and transmission system					
Land	10,086	-	-	-	10,086
Buildings, civil works and improvements	42,410	-	-	-	42,410
Machinery and equipment	1,090,501	-	-	-	1,090,501
Furniture and fixtures	293	-	-	-	293
	<u>1,143,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,143,290</u>
Transmission system					
Machinery and equipment	14,967	-	-	-	14,967
Provision for impairment of fixed assets	(297,690)	-	-	-	(297,690)
	<u>2,524,552</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,524,552</u>
Management					
Machinery and equipment	5,356	-	-	-	5,356
Improvements	854	-	-	-	854
Furniture and fixtures	2,147	13	(1,855)	-	305
Software	3,678	60	-	-	3,738
IT equipment	4,295	92	-	-	4,387
	<u>16,330</u>	<u>165</u>	<u>(1,855)</u>	<u>-</u>	<u>14,640</u>
Inventories					
General storeroom	25,628	-	(1,599)	-	24,029
Total constructions in service - cost	<u>2,566,510</u>	<u>165</u>	<u>(3,454)</u>	<u>-</u>	<u>2,563,221</u>
(-) Depreciation					
Generation					
Machinery and equipment	(91,019)	(47,416)	-	-	(138,435)
Measurement towers	(22,691)	(1)	-	-	(22,692)
Measuring equipment	(3,697)	(24)	-	-	(3,721)
Tower equipment	(2,406)	(23)	-	-	(2,429)
Provision for dismantling	(1,317)	(662)	-	-	(1,979)
	<u>(121,129)</u>	<u>(48,126)</u>	<u>-</u>	<u>-</u>	<u>(169,256)</u>
Connection and transmission system					
Buildings, civil works and improvements	(2,269)	(1,059)	-	-	(3,328)
Machinery and equipment	(45,525)	(23,263)	-	(180)	(68,968)
Furniture and fixtures	(30)	(14)	-	-	(44)
	<u>(47,824)</u>	<u>(24,336)</u>	<u>-</u>	<u>(180)</u>	<u>(72,340)</u>
Transmission system					
Machinery and equipment	(580)	(311)	-	-	(891)
Management					
Machinery and equipment	(5,133)	(125)	-	-	(5,258)
Improvements	(248)	(26)	-	-	(274)
Furniture and fixtures	(2,057)	(18)	1,776	-	(299)
Software	(3,459)	(54)	-	-	(3,513)
IT equipment	(3,877)	(117)	-	-	(3,994)
	<u>(14,774)</u>	<u>(340)</u>	<u>1,776</u>	<u>-</u>	<u>(13,338)</u>
Total constructions in service - depreciation	<u>(184,307)</u>	<u>(73,113)</u>	<u>1,776</u>	<u>(180)</u>	<u>(255,825)</u>
Total constructions in service	<u>2,382,203</u>	<u>(72,948)</u>	<u>(1,678)</u>	<u>(180)</u>	<u>2,307,396</u>

-Continued

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-Continued

	12/31/2023	Additions	Write-offs	Reclassifications between captions ¹	09/30/2024
Construction in progress					
Generation					
To pay out	356,321	11,648	(15,591)	17	352,395
Studies and projects	1,062	-	-	-	1,062
Land	3,208	-	-	-	3,208
Buildings, civil works and improvements	32,160	193	-	89	32,442
Measurement towers	1,608	417	-	-	2,025
Turbines	38,535	6,802	(216)	(275)	44,846
Modules and inverters	1,805	39	-	-	1,844
Substation equipment	23,844	2,364	-	(986)	25,222
Advances to suppliers	323	(1,229)	-	931	25
Provision for impairment of fixed assets	(240,297)	-	-	-	(240,297)
Total constructions in progress	218,569	20,234	(15,807)	(224)	222,772
Right of use					
Generation					
Lease contracts	45,814	3,976	262	1,003	51,055
(-) Amortization of lease agreements - expense	(24,585)	(3,187)	-	(1,003)	(28,775)
Total right-of-use	21,229	789	262	-	22,280
Total fixed assets	2,622,001	(51,925)	(17,223)	(404)	2,552,448

Note 1: mainly refers to the effect of supplier reconciliation for the period.

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	12/31/2022	Additions	Write-offs	Transfers to assets held for sale	Reclassifications between captions ¹	Balance linked to assets sold	09/30/2023
Constructions in service							
Cost							
Generation							
Machinery and equipment	1,612,881	-	-	-	(94)	-	1,612,787
Measurement towers	22,692	-	-	-	-	-	22,692
Measuring equipment	3,739	-	-	-	1	-	3,740
Tower equipment	2,524	-	-	-	-	-	2,524
Provision for dismantling	22,242	-	-	-	-	-	22,242
	<u>1,664,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93)</u>	<u>-</u>	<u>1,663,985</u>
Connection and transmission system							
Land	10,086	-	-	-	-	-	10,086
Buildings, civil works and improvements	42,410	-	-	-	-	-	42,410
Machinery and equipment	1,090,501	-	-	-	-	-	1,090,501
Furniture and fixtures	293	-	-	-	-	-	293
	<u>1,143,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,143,290</u>
Transmission system							
Machinery and equipment	14,967	-	-	-	-	-	14,967
Provision for impairment of fixed assets	(297,690)	-	-	-	-	-	(297,690)
	<u>2,524,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93)</u>	<u>-</u>	<u>2,524,552</u>
Management							
Machinery and equipment	5,356	-	-	-	-	-	5,356
Improvements	854	-	-	-	-	-	854
Furniture and fixtures	2,146	-	-	-	-	-	2,146
Software	3,670	3	-	-	-	-	3,673
IT equipment	4,302	2	-	-	-	(20)	4,284
	<u>16,328</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20)</u>	<u>16,313</u>
Inventories							
General storeroom	21,928	5,709	(3,115)	-	622	-	25,144
Total constructions in service - cost	<u>2,562,901</u>	<u>5,714</u>	<u>(3,115)</u>	<u>-</u>	<u>529</u>	<u>(20)</u>	<u>2,566,009</u>
(-) Depreciation							
Generation							
Machinery and equipment	(27,648)	(47,912)	-	-	-	-	(75,560)
Measurement towers	(22,641)	(37)	-	-	-	-	(22,678)
Measuring equipment	(3,665)	(24)	-	-	-	-	(3,689)
Tower equipment	(2,378)	(23)	-	-	-	-	(2,401)
Provision for dismantling	(430)	(685)	-	-	-	-	(1,115)
	<u>(56,762)</u>	<u>(48,682)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,444)</u>
Connection and transmission system							
Buildings, civil works and improvements	(842)	(1,073)	-	-	-	-	(1,915)
Machinery and equipment	(14,339)	(24,083)	-	-	-	-	(38,422)
Furniture and fixtures	(11)	(14)	-	-	-	-	(25)
	<u>(15,192)</u>	<u>(25,170)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,362)</u>
Transmission system							
Machinery and equipment	(164)	(313)	-	-	-	-	(477)
Management							
Machinery and equipment	(4,733)	(327)	-	-	-	-	(5,060)
Improvements	(215)	(25)	-	-	-	-	(240)
Furniture and fixtures	(1,976)	(63)	-	-	-	-	(2,039)
Software	(3,388)	(54)	-	-	-	-	(3,442)
IT equipment	(3,741)	(117)	-	-	-	20	(3,838)
	<u>(14,053)</u>	<u>(586)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>(14,619)</u>
Total constructions in service - depreciation	<u>(86,171)</u>	<u>(74,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>(160,901)</u>
Total constructions in service	<u>2,476,730</u>	<u>(69,037)</u>	<u>(3,115)</u>	<u>-</u>	<u>529</u>	<u>-</u>	<u>2,405,107</u>

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	12/31/2022	Additions	Write-offs	Transfers to assets held for sale	Reclassifications between captions ¹	Balance linked to assets sold	09/30/2023
Construction in progress							
Generation							
To pay out	343,250	11,179			(44)	(753)	353,632
Studies and projects	1,062	-	-	-	-	-	1,062
Land	3,208	-	-	-	-	-	3,208
Buildings, civil works and improvements	32,216	93	-		(149)	-	32,160
Measurement towers	1,144	-	-		-	-	1,144
Turbines	28,811	6,737	-		(521)	-	35,027
Modules and inverters		830	-		842	-	1,672
Substation equipment	17,601	3,660	-		913	-	22,174
Advances to suppliers	1,854	1,237	-		(2,643)	-	448
Provision for impairment of fixed assets	(240,297)	-	-	-	-	-	(240,297)
Total constructions in progress	188,849	23,736	-	-	(1,602)	(753)	210,230
Right of use							
Generation							
Lease contracts	42,184	2,486	-	(559)	(126)	-	43,985
(-) Amortization of lease agreements - cost	(225)	(349)	-	-	-	-	(574)
(-) Amortization of lease agreements - expense	(20,937)	(3,034)	-	297	147	-	(23,527)
Total right-of-use	21,022	(897)	-	(262)	21	-	19,884
Total fixed assets	2,686,601	(46,198)	(3,115)	(262)	(1,052)	(753)	2,635,221

Note 1: mainly refers to the effect of supplier reconciliation for the period.

10.5. Property, plant and equipment in service

ANEEL, according to the Brazilian regulatory framework, is responsible for establishing the useful economic life of the generation assets in the electricity sector, with periodic reviews in estimates. The rates established by the Agency are recognized as a reasonable estimate of the useful life of assets. Thus, these rates were used as the basis for depreciation of fixed assets.

10.6. Fixed assets in progress

Construction in progress records investments in a portfolio of wind and solar projects under development, broken down into inventories and basic projects that already have authorization from ANEEL.

10.7. Breakdown of fixed assets by project

As at September 30, 2024, the Fixed assets are made up of the following projects:

Projects	Gross fixed assets	Impairment	Net fixed assets
Alto Sertão III - Phase A			
ACL (Free Market I)	11,912	-	11,912
LER 2013	3,301	-	3,301
	<u>15,213</u>	<u>-</u>	<u>15,213</u>
Alto Sertão III - Phase B ⁽¹⁾			
ACL (Free Market II)	106,954	(56,156)	50,798
Other			
Solar	21,466	-	21,466
Other constructions in process ⁽²⁾	139,964	(4,669)	135,295
Total constructions in progress	<u>283,597</u>	<u>(60,825)</u>	<u>222,772</u>

Note 1: On June 4, 2019, ANEEL revoked the authorization grants for these wind projects, with the Company's Management presenting the ANEEL Board of Directors with a request to reconsider the decision to revoke authorizations. The request was denied and the grants were cancelled. The Company filed a new request seeking non-execution of the guarantees of faithful compliance relating to the project. This request was concluded on December 11, 2023, according to Official Letter 1159/2023-SCE/ANEEL. Considering this fact, the Company's Management understands that any additional provision for impairment for these assets is unnecessary.

Note 2: It mainly includes expenses with licenses and environmental studies, lease agreements, wind measurements and others related to the development and maintenance of the portfolio of wind and solar projects, with no deadline for completion. Management understands that these projects are eligible to participate in energy auctions.

10.8. Write-off of projects

The Company reviews its development portfolio of wind projects, basic projects and photovoltaic projects periodically. After reviewing its portfolio, the Company concluded that there were no projects to be written off as at September 30, 2024, in addition to the amounts already written off previously.

10.9. Impairment of fixed assets

On September 30, 2024, the Company reviewed all the assumptions used to calculate the recoverable value of its assets using the asset value-in-use method, calculated the present value of the projected future cash flows of the projects, considering a nominal discount rate that reflects the projects' capital cost (WACC), and the Company's management understands that there is no need for reversal or new provisions.

10.10. Assets given as guarantee

The indirect subsidiary Diamantina has fixed assets pledged as collateral for loans and financing of R\$ 1,683,756, pursuant to Note 13.

10.11. Dismantling

The provisions for asset dismantling consider that the subsidiaries, i.e. wind farms with land lease contracts, have assumed obligations to withdraw assets at the end of the contractual term. Provisions were initially measured at fair value and are subsequently adjusted to reflect present value and changes in the amounts or timing of estimated cash flows. Asset decommissioning costs are capitalized as part of the carrying amount of fixed assets and will be depreciated over the remaining useful life of the asset.

11. Right-of-use – Leases

For the period ended September 30, 2024, the Company and its subsidiaries identified 1,050 land lease agreements that meets the recognition and measurement criteria established in IFRS 16, 901 of which are related to wind projects under development and 144 to wind farms in operation and 5 rental contracts for administrative headquarters.

For these contracts, the Company and its subsidiaries recognized the liability for future payments and the right of use of the leased asset, as follows:

	09/30/2024			09/30/2024	
	Parent Company	Consolidated		Parent Company	Consolidated
Assets			Liabilities		
Noncurrent			Current		
Fixed assets			Leases payable	2,666	5,471
Right of use of leased asset	30,161	51,055	(-) Adjustment to present value	(1,142)	(3,389)
(-) Right of use - lease agreement	(24,550)	(28,775)	Total current liabilities	1,524	2,082
	5,611	22,280			
			Noncurrent		
			Leases payable	16,490	65,862
			(-) Adjustment to present value	(7,498)	(40,958)
			Total noncurrent liabilities	8,992	24,904
Total assets	5,611	22,280	Total liabilities	10,516	26,986

To determine the fair value of the lease, a discount rate was applied, calculated based on the Company's incremental loan rates to the expected minimum payments, considering the term of the lease or authorization, whichever is shorter, as the case may be.

The Company and its subsidiaries, in compliance with CPC 06 (R2), in measuring its lease liabilities and the right to use, used the discounted cash flow technique without considering the projected future inflation in the flows to be discounted, in compliance with the prohibiting provision of CPC 06 (R2). This provision may lead to significant distortions in information to be provided, given the current situation of the long-term interest rates in the Brazilian economic environment. The Company evaluated these effects, concluding that they are immaterial to its consolidated and individual financial statements.

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Moreover, the Company and its subsidiaries recognized the amortization of right-of-use assets and interest expenses on lease obligations in result for the period:

	Parent Company	Consolidated
Cost		
Right-of-use amortization	-	441
Expense		
Right-of-use amortization	2,477	3,187
Financial result		
Interest on lease operation	1,124	2,342
Total	3,601	5,970

On September 30, 2024, the aging list is as follows:

Year of maturity	Consolidated	
	Interest	Principal
<u>Current</u>		
July 2024 to June 2025	5,767	8,351
<u>Noncurrent</u>		
Sep 2025 to Aug 2026	5,435	7,893
Sep 2026 to Aug 2027	5,137	7,393
Sep 2027 to Aug 2028	4,851	6,964
Sep 2028 to Aug 2029	4,559	6,815
Sep 2029 to Aug 2034	3,942	6,688
Sep 2034 to Aug 2039	3,895	6,684
Sep 2039 to Aug 2044	3,537	5,936
Sep 2044 to Aug 2049	3,272	4,581
Sep 2049 to Aug 2054	3,562	6,394
Sep 2054 to Aug 2060	390	3,634
	44,347	71,333

12. Suppliers

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Trade accounts payable	9,300	6,710	38,362	49,385
Suppliers - Judicial Recovery	18,531	19,697	270,802	229,649
	27,831	26,407	309,164	279,034
Presented as:				
Current	10,469	7,700	49,117	63,750
Noncurrent	17,362	18,707	260,047	215,284
Total	27,831	26,407	309,164	279,034

On September 30, 2024, the balance payable from trade accounts payable that make up the creditors of the judicial recovery plan, as disclosed in Note 1.2, totals R\$ 18,531 (parent company), of which R\$ 18,526 - Class III and R\$ 5 - Class IV. The consolidated total is R\$ 270,802, of which R\$ 32 - Class I, R\$ 270,765 - Class III and R\$ 5 - Class IV.

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13. Loans, financing and private debentures 13.1. Consolidated

		Consolidated								
		09/30/2024			12/31/2023					
		Current		Noncurrent	Current		Noncurrent	Grand total		Grand total
	<u>Debt cost</u>	<u>Charges</u>	<u>Principal</u>	<u>Total</u>	<u>Principal</u>	<u>Charges</u>	<u>Principal</u>	<u>Total</u>	<u>Principal</u>	
BNDES ^(13.5.a)	100% CDI ^a	57,502	31,196	88,698	272,969	30,742	23,397	54,139	280,768	334,907
Banco Bradesco ^(13.5.b)	100% CDI ^a	-	-	-	-	36,520	27,825	64,345	333,893	398,238
JIVE MAUA RB ^(13.5.b)	100% CDI ^a	22,223	15,037	37,260	102,424	-	-	-	-	-
JIVE MAUA RG ^(13.5.b)	100% CDI ^a	46,143	31,312	77,455	212,919	-	-	-	-	-
Banco Itaú ^(13.5.b)	100% CDI ^a	25,003	13,573	38,576	118,763	13,361	10,180	23,541	122,156	145,697
Citibank ^(13.5.b)	100% CDI ^a	16,844	9,144	25,988	80,009	9,001	6,858	15,859	82,295	98,154
Banco ABC ^(13.5.b)	100% CDI ^a	10,001	5,429	15,430	47,505	5,344	4,072	9,416	48,862	58,278
Citibank ^(13.5.b)	100% CDI ^a	5,245	2,847	8,092	24,908	2,803	2,135	4,938	25,620	30,558
Banco Bradesco ^(13.5.b)	0.5% p.a.+Ref.rate ^a	-	-	-	-	28	233	261	4,200	4,461
Banco Itaú ^(13.5.b)	0.5% p.a.+Ref.rate ^a	4	227	231	3,854	28	227	255	4,078	4,333
JIVE MAUA RB ^(13.5.b)	0.5% p.a.+Ref.rate ^a	1	76	77	1,288	-	-	-	-	-
JIVE MAUA RG ^(13.5.b)	0.5% p.a.+Ref.rate ^a	2	160	162	2,677	-	-	-	-	-
TOTAL LOANS AND FINANCING		182,968	109,001	291,969	867,316	97,827	74,927	172,754	901,872	1,074,626

On September 30, 2024, the debt that makes up the creditors of the judicial recovery plan totals R\$ 1,159,285 in the consolidated, of which R\$ 1,117,996 is Class II, R\$ 8,289 is Class III and R\$ 33,000 is extra-bankruptcy. Payments will occur in accordance with the judicial recovery plan summarized in Note 1.2.

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13.2. Parent Company

13.2.1. Loan

		09/30/2024					
		Current			Noncurrent		
	<u>Debt cost</u>	<u>Charges</u>	<u>Principal</u>	<u>Total</u>	<u>Principal</u>	<u>Total</u>	<u>Grand total</u>
Citibank ^(13.5.b)	0.5% p.a.+Ref.rate ^a	5,245	2,847	8,092	24,908	24,908	33,000
Total loans		5,245	2,847	8,092	24,908	24,908	33,000

		12/31/2023					
		Current			Noncurrent		
	<u>Debt cost</u>	<u>Charges</u>	<u>Principal</u>	<u>Total</u>	<u>Principal</u>	<u>Total</u>	<u>Grand total</u>
Citibank ^(13.5.b)	0.5% p.a.+Ref.rate ^a	2,803	2,135	4,938	25,620	25,620	30,558
Total loans		2,803	2,135	4,938	25,620	25,620	30,558

a) the rates were renegotiated in the judicial recovery plan.

13.2.2. Private debentures

		Noncurrent					
		09/30/2024			12/31/2023		
	<u>Debt cost</u>	<u>Charges</u>	<u>Principal</u>	<u>Total</u>	<u>Charges</u>	<u>Principal</u>	<u>Total</u>
Private debentures ^(13.6.c)	Ref.rate+0.5% p.a.	1,360	52,262	53,622	1,223	54,801	56,024

To reinforce the Company's working capital and complete the works on the Alto Sertão III Wind Complex - Phase A, private issues of debentures not convertible into shares were carried out in a single series, remunerated at interest equivalent to the accumulated change of the TR plus 0.5% p.a., fully subscribed by the subsidiaries of Alto Sertão III – Phase B, as summarized below:

<u>Date</u>	<u>Subscriber</u>	<u>Private issue</u>	<u>Amount</u>	<u>Maturity</u>	<u>Balance as at 09/30/2024</u>
04/05/2021	Phase B	8 ^a	50,379	03/24/2025	44,086
09/03/2021	Phase B	10 ^a	9,428	09/03/2026	9,536
			59,807		53,622

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13.3. Movement

a) Changes in loans and financing is as follows:

	Parent Company			Consolidated		
	Principal	Charges	Total	Principal	Charges	Total
Balances as at December 31, 2022	30,082	2,434	32,516	902,461	98,392	1,000,853
Provision for financial charges	-	3,567	3,567	-	124,735	124,735
Financial charges paid		(1,871)	(1,871)	-	(22,742)	(22,742)
Amortization of loans and financing	(3,654)	-	(3,654)	(28,220)	-	(28,220)
Incorporation of interest into principal	1,327	(1,327)	-	102,558	(102,558)	-
Balances as at December 31, 2023	27,755	2,803	30,558	976,799	97,827	1,074,626
Provision for financial charges	-	2,442	2,442	-	85,170	85,170
Amortization of loans and financing	-	-	-	(482)	(29)	(511)
Balances at September 30, 2024	27,755	5,245	33,000	976,317	182,968	1,159,285

b) Changes in private debentures are shown below:

	Parent Company		
	Liabilities		
	Principal	Charges	Total
Balances as at December 31, 2023	54,801	1,223	56,024
Financial charges provisioned	-	603	603
Amortization	(2,539)	-	(2,539)
Financial charges paid	-	(466)	(466)
Balances at September 30, 2024	52,262	1,360	53,622


13.4. Maturity of the long-term portion (principal and charges)

The installments classified as noncurrent liabilities have the following payment schedule, as provided for in the judicial recovery plan (Note 1.2):

Maturity	09/30/2024	
	Parent Company	Consolidated
Sep 2025 to Aug 2026	1,423	50,104
Sep 2026 to Aug 2027	1,423	50,104
Sep 2027 to Aug 2028	2,135	84,201
Sep 2028 to Aug 2029	2,847	99,979
Sep 2029 to Aug 2036	17,080	582,928
Total	24,908	867,316

13.5. Summary of contracts

a) BNDES (Bridge loan)



On December 19, 2014, a short-term financing agreement was signed between BNDES and Diamantina Eólica Participações S.A. – under judicial recovery (“Diamantina”), in the total amount of R\$ 700,000, divided into two sub-credits: Subcredit “A” of R\$ 140,000 and Subcredit “B” of R\$ 560,000, for the LER 2013 farms and the free market. On February 18, 2016, according to 1st addendum to the agreement between the parties, there was a relocation of a portion of Subcredit “B” with the creation of subcredit “C” of R\$ 163,963.

Considering that there was no new extension or payment of this debt of R\$ 568,075, the letters of guarantee issued by banks Bradesco S.A., Citibank S.A., Itaú Unibanco S.A. and ABC Brasil S.A. were executed on October 17, 2019, reducing the balance due to BNDES and creating a debt with these banks, through the subrogation of these banks to the same rights as BNDES in the aforementioned Financing Agreement.

The debt with this bank was renegotiated within the scope of the judicial recovery plan (Class II).

The collaterals for this financing are as follows: (i) pledge of all shares and dividends of Alto Sertão Participações S.A. – under judicial recovery (“Alto Sertão”), Diamantina and the SPEs as parties to the agreement, (ii) pledge of machinery and equipment, (iii) of rights arising from Authorizations issued by ANEEL, (iv) credit rights from wind turbine supply contracts, (v) fiduciary assignment of credit rights from energy sales contracts signed between SPEs and the free environment (CCVEs), in the regulated environment (CCEARs) and (CERs), and (vi) originally, bank guarantees, which have already been executed as mentioned above.

b) Other loans – working capital

Bradesco S.A. and Itaú Unibanco S.A.: On July 19, 2019, the indirect subsidiary Diamantina contracted Bank Credit Bills (“CCB’s”) with banks Bradesco S.A. and Itaú Unibanco S.A., in the total amount of R\$ 24,400, with an interest rate of 100% of the CDI + 2.5% p.a. and maturing on April 14, 2020. Due to the request for judicial recovery of the subsidiary Diamantina, Bancos Itaú and Bradesco decreed early maturity of the CCBs and the then parent company Light, as a non-joint guarantor of the obligations, made the payment of R\$ 15,895 on October 21, 2019 with a balance remaining to be settled on behalf of the Banks of R\$ 9,193, as well as a balance of R\$ 15,289 (Note 17) before Light for the subrogation of CCB’s rights.

The debts with the banks mentioned in the previous paragraph were renegotiated within the scope of the judicial recovery plan (Class III).

At the beginning of August 2024, the Company was informed that Banco Bradesco had sold its loans to management company JIVE. This operation does not change the conditions previously established for Renova, except for the change in ownership of the credit, without any adjustment to the payment flow or the contracted rates.

With the sale of Banco Bradesco’s credits to the management company JIVE, the installment maturing on 08/15/2024 of Class III was paid to the new holder of these credits, without any change in the payment flow or in the rates agreed in the judicial recovery plan (Class III).

Banco Citibank S.A.: On March 24, 2016, the Company signed a Bank Credit Bill (“CCB”) with Banco Citibank S.A., in the principal amount of R\$ 120,500, maturing on January 31, 2017 and bearing interest of 4.5% p.a. plus 100 % of CDI. This debt of R\$ 185,614 was renegotiated by the Company, which signed a new CCB with Citibank on July 23, 2019, updated at 155% per annum of the CDI, with a total term of 6 years and a one-year grace period on the principal.

On December 18, 2020, the parties signed the private transaction instrument, which, among other things, i) recognizes the extra-bankruptcy nature of the full Citibank’s credit from the CCB, ii) changes the remuneration interest to 100% of the CDI as of the date of the request for judicial recovery, iii) determines the immediate payment of R\$ 10,000, the resources of which were made available in an account determined by Citibank, and iv) amortization of the debt with resources from the sale of assets.

As provided for in the judicial recovery plans, the balance of Citibank’s extra-bankruptcy credits will be adjusted to 100% of the CDI, with interest and principal amortization in the same payment flow as credits of creditors with Real Guarantee (Class II).

As with Class II, debtor-in-possession credits are subject to the same terms. As previously disclosed, the Company is finalizing the preparation of a new addendum to the Judicial Recovery Plan to reflect the agreements reached with the Creditors with Real Guarantees for a new extension of maturities and payment conditions, without any impact on the Company's other creditors.

14. Taxes payable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
IRPJ payable	-	-	2,481	1,274
CSLL payable	-	-	1,217	779
COFINS payable	303	298	3,746	5,977
Contribution to the Social Integration Program (PIS) payable	65	65	812	1,297
Taxes on payroll	947	1,029	1,212	1,196
Taxes withheld from third parties	194	206	635	898
Taxes on loan operations	164	73	445	90
Installment payment of taxes	187	1,594	188	2,986
ICMS payable	25	27	509	799
TOTAL	1,885	3,292	11,245	15,296
Presented as:				
Current	1,858	3,029	11,218	15,033
Noncurrent	27	263	27	263
Total	1,885	3,292	11,245	15,296

The balance referring to the installment payment of taxes of R\$ 187 from the Parent Company refers to the installment payment of subsidiary Chipley assumed by the Company due to the merger.

In 2019, the subsidiaries Renova Comercializadora de Energia and certain subsidiaries that are part of the Alto Sertão III Wind Complex, included the balances payable of IRRF, IRPJ, CSLL, PIS, COFINS and IOF on loan operations in the simplified tax debt installment program of the Brazilian Federal Revenue Service. These debts were paid in installments over 60 months, without interest reduction.

The balances of PIS and COFINS payable arise from the taxable income calculated and revenue from energy sales earned by the subsidiaries that are part of the Alto Sertão III Wind Complex and Renova Comercializadora.

15. Accounts payable - CCEE

	Liabilities	
	09/30/2024	12/31/2023
CCEE		
Current	134,324	48,699
Noncurrent	62,646	57,048
Total	196,970	105,747

Of the balance presented in the table above, R\$ 31,615 makes up Class III of the judicial recovery plan and will be settle as disclosed in Note 1.2.

15.1. Movement

The changes are as follows:

	12/31/2023	Result	Return of reimbursement	Amortization	Restatement	Reclassification	09/30/2024
CCEE reimbursement ⁽ⁱ⁾	73,321	51,468	-	(16,971)	9,152	(25,619)	91,351
Order 2.303 ⁽ⁱⁱ⁾	-	-	47,958	-	427	25,619	74,004
Suppliers payable CCEE Judicial Recovery Plan	32,426	-	-	(1,172)	361	-	31,615
Total liabilities	105,747	51,468	47,958	(18,143)	9,940	-	196,970

(i) The Reserve Energy Agreements entered into LER 2013 indirect subsidiaries of LER 2013, LER 2014 and CCEE provides for the calculation of the differences between the energy generated by the power plants and the contracted energy in each contractual year. Reimbursement for negative deviations (below the tolerance range – 10%) of generation will be paid in 12 equal monthly installments throughout the following contractual year, valued at 115% (annual reimbursement – reimbursement of 100% of the volume + 15% fine for non-delivery). At the end of each four-year period, compensation for negative generation deviations will be paid in 12 equal monthly installments throughout the following contractual year, valued at 106%.

(ii) Provision arising from the suspension of reimbursements established in the Electric Energy Contracting in the Reserve Energy Contracting; said suspension was determined by the National Electric Energy Agency (ANEEL) through the issuance of dispatch 2.303/2019, which ordered the CCEE to proceed with the aforementioned suspension of offsetting related to the contractual years determined from August 2019 until the final and unappealable decision on the result of Public Hearing 034/2019, which aims to regulate the procedures and criteria for determining the operating restriction due to constrained-off (generation cut situations when there is a mismatch between the available energy supply and the demand of wind farms). It is worth highlighting that the Group recognized provisions normally in the aforementioned financial years.

16. Other accounts payable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Current	77,282	94,722	77,352	95,237
Noncurrent	5,324	48,714	19,739	64,003
Total	82,606	143,436	97,091	159,240

Breakdown of other accounts payable:

Description	Amount
i) liability with CEMIG GT*.	81,851
ii) amount paid by Light, as a non-joint guarantor of the CCBs' obligations to banks Bradesco and Itaú, as mentioned in Note 13.5 (Class III).	14,416
ii) amounts payable related to civil proceedings, which make up the Class III creditors of the judicial recovery plan, as disclosed in Note 1.2.	324
IV) other.	482
	97,091

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Note (*) Between November 2019 and January 2020, the Company signed DIP type loans with CEMIG, required to support the expenses of maintaining the activities of the Company and its subsidiaries, after due authorization from the 2nd Court of Bankruptcy and Judicial Recovery of the District of the State of São Paulo, under judicial recovery proceeding 110325754.2019.8.26.0100. The summary of said contracting is presented below:

	DIP	DIP 2	DIP 3	Total
Date	11/25/2019	12/27/2019	01/27/2020	
Value	10,000	6,500	20,000	36,500
Restatement	100% DI+1.083% p.a.	100%DI + 1.5% p.a.	100%DI + 1.5% p.a.	
Maturity	07/31/2020	07/31/2020	07/31/2020	
Balance at September 30, 2024	20,977	13,744	42,130	76,851

The maturity of the DIPs occurred on July 31, 2020, and as payment was not made, the amount due is being remunerated at the rates presented in the table above plus late payment interest of 1% per month on said outstanding amount and late-payment fine of 0.3% per day limited to 10% of the total amount due, as provided for in the contract. Guarantees for this operation are the guarantee and fiduciary sale of 73% of the shares of the subsidiary SF120 Participações S.A. Moreover, the Company has an amount payable to CEMIG GT of R\$ 5,000.

17. Provision for civil, fiscal and labor risks

As at September 30, 2024, the balance of the consolidated provision for civil, tax and labor risks is R\$ 159,154 (2023, R\$ 204,388), of which R\$ 6,065 (2023, R\$ 57,079) for civil, R\$ 2,256 (2023, R\$ 2,402) for labor, R\$ 118,853 (2023, R\$ 113,013) for tax, R\$ 596 (2023, R\$ 601) for administrative and R\$ 31,293 (2023 R\$ 31,293) for regulatory risks. We present below the changes for the period ended September 30, 2024:

	Civil	Labor	Tax	Administrative	Regulatory	Total
Balances as at December 31, 2023	57,079	2,402	113,013	601	31,293	204,388
Restatement	671	180	5,880	72	-	6,803
Write-off ^(a)	(51,685)	(235)	(40)	(77)	-	(52,037)
Balances at September 30, 2024	6,065	2,347	118,853	596	31,293	159,154

	Civil	Labor	Tax	Administrative	Regulatory	Total
Balances as at December 31, 2022	57,091	3,517	103,655	662	31,689	196,614
Addition	300	672	-	18	-	990
Restatement	407	129	7,267	13	-	7,816
Write-off	(317)	(568)	(36)	-	-	(921)
Payment	-	(631)	-	-	-	(631)
Total	57,481	3,199	110,886	693	31,689	203,868
Success fees	(566)	(341)	(34)	(128)	(396)	(1,465)
Balances at September 30, 2023	56,915	2,778	110,852	565	31,293	202,403

(a) refers mainly to the transfer of the amount payable related to the civil lawsuit filed by Light, detailed in item (i) below, to the suppliers item.

Probable

- i. arbitration procedure filed by Light Comercializadora de Energia S.A. (“LightCom”) against Renova Comercializadora involving the energy purchase and sale contract, signed between the parties on October 17, 2013. LightCom claims that the distribution of Renova Comercializadora’s request for judicial recovery on October 16, 2019 had the effect of terminating the Light I Contract (Clause 12.1.1), as well as imposing the payment of the fine provided for in Clause 13 and of losses and damages. The Company, based on the opinion of its legal advisors, understands that the likelihood of loss in this proceeding is probable and recorded a provision of R\$ 51,682.


On February 15, 2022, the final and unappealable decision was handed down in the arbitration proceeding filed by LightCom against the subsidiary Renova Comercializadora before the FGV Mediation and Arbitration Chambe (“FGV Chamber”) through which the unilateral termination of the Electric Power Purchase and Sale Agreement signed on October 17, 2013 was recognized by LightCom, corresponding to 33.4 average MW per month produced by certain Wind Farms of the Alto Sertão III Phase A Complex, intended to serve the free market.

The Company filed a Conflict of Jurisdiction 186210 – SP (2022/0050986-9) to suspend the effectiveness of the decision of the aforementioned arbitration procedure. On March 10, 2022, the Superior Court of Justice granted the requested injunction determining the immediate reactivation of the contract. As informed to the market, on March 16, 2023, the Superior Court of Justice revoked the injunction, ignoring the conflict of jurisdiction and currently, maintaining the arbitration decision that terminated the contract.

The Company is adopting all relevant measures to mitigate the impacts of said decision.

At the same time, aiming at the nullity of the arbitration decision and the maintenance of a contract essential to the Judicial Recovery Plan, the Company filed an Action to Annul the Arbitration Decision (proceeding 1048991-15.2022.8.26.0100) on May 16, 2022. On March 23, 2023, the action was dismissed and is in the appeal phase.

Appeals pending judgment do not have a suspensive effect. Therefore, considering the decision handed down on April 25, 2024 for the Judicial Recovery incident (proceeding 1121390-08.2023.8.26.0100) filed by LightCom, the Company included the credit of R\$ 51 million on behalf of LightCom, Class III, in the general list of creditors.



The other civil claims classified as probable losses totaling R\$ 26,294, recorded in “Trade accounts payable” caption refer mainly to proceedings related to extrajudicial execution of securities, collection actions, declaratory and indemnity actions, and contract termination actions, which are quite widespread and when concluded will be paid under the terms of Judicial Recovery plan.

- ii. Regulatory - On July 27, 2022, the Superintendency of Inspection of Generation Services of the National Electrical Energy Agency (“SFG”) published in the Federal Official Gazette orders 2001/2022 to 2012/2022 i) applying to the wind farms of LER 2013 and LER 2014 a public notice fine penalty of R\$ 31,293, corresponding to 3.85% of the value of the investment declared to EPE at the time of the bidding, considering that: i.a) if the fine is not collected by the concessionaire, indicate to the SCG that the execution of the guarantee of faithful compliance provided must be carried out at the fair value to reimburse the unpaid fine and; ii.b) if the fine is collected by the concessionaire, indicate to the SCG that the full refund of the guarantee of faithful compliance provided must be made; iii.c) if the fine is higher than the value of the guarantee provided, in addition to its loss, the contractor will be liable for the difference, which will be deducted from any payments due by Management or even, when applicable, charged judicially; and (ii) establishing a period of twenty (20) days from the publication of this Order for payment of the fine contained in item (i).

On August 8, 2022, the Company filed an administrative appeal with ANEEL against the aforementioned orders, claiming: (i) automatic suspensive effect to the appeal, in accordance with Article 36, Sole Paragraph, of Normative Resolution 846/2019; and ii) annulment of SFG Orders 2001 to 2012/2022. On October 07, 2022, the Company met with ANEEL’s management to present the claims in person and awaits judgment on the appeal related to sentencing guidelines.

- iii. Tax – the amount of R\$ 118,853 was provisioned, resulting from the tax assessment notice drawn up by the Brazilian Federal Revenue Service covering the years 2014 and 2015 against the Company questioning the calculations of Corporate Income Tax (IRPJ), Social Contribution on the Net Profit (CSLL) and Withholding Income Tax (IRRF), supposedly owed by the Company due to the failure to prove expenses, failure to collect IRPJ on the estimated calculation basis and failure to prove operating costs and expenses. After the defense was dismissed in the lower administrative court, it remains under discussion in a Voluntary Appeal, whose judgment at CARF took place on 02/21/2024, with the formalization of the ruling still pending. The external lawyers hired by the Company assessed the risk of loss at the administrative level as probable.

Management of the Company and its subsidiaries, based on the opinion of its legal advisors regarding the possibility of success in several lawsuits, believes that the provisions recorded in the balance sheet are sufficient to cover probable losses from such proceedings.

Possible


Furthermore, the Company and its subsidiaries are involved in several contingent proceedings totaling approximately R\$ 353,657 (December 31, 2023, R\$ 302,275), of which R\$ 319,783 (December 31, 2023, R\$ 273,863) are civil, R\$ 20,395 (December 31, 2023, R\$ 22,254) are administrative and R\$ 13,479 are labor (December 31, 2023, R\$ 6,657), which Management, based on the opinion of its legal advisors, classified as possible losses and did not record any provision for the period ended September 30, 2024.

Among the civil claims classified as possible losses, the following stand out:

- a) Proceedings arising from fines related to lease agreements with several lessors whose total amount corresponds to R\$ 166,817 (R\$ 393,595 as at December 31, 2023) for which our external legal advisors classify the expectation of loss as possible. The Company filed an appeal that was upheld in March 2019, dismissing the aforementioned fine and determining the application of the specific contractual clause for the event of default, which consists of inflation adjustment at the index indicated in the contract, late payment interest of 1% per month and a 2% fine on the outstanding annual fee.
- b) The other civil claims classified as expected possible losses of R\$ 152,965 refer mainly to proceedings related to execution of extrajudicial securities, collection actions, declaratory actions, contractual termination and compensation actions, being quite dispersed, which in the future will be extinguished/suspended and settled under the terms of the Judicial Recovery Plan.

17.1. Risks related to compliance with laws and regulations

The Company hereby informs that there is no relevant developments in the Police Investigations related to the so-called Operation “E o Vento Levou” (Gone with the Wind), nor in the Criminal Action underway before the Federal Court of São Paulo. It is worth highlighting that the Company does not appear as a Defendant in the Criminal Action in question, which must continue its regular course. Moreover, the Police Investigations refer to past situations and individuals unrelated to the current management of Renova Energia. The Company is monitoring developments in the investigations and remains available to the authorities to collaborate with investigations that are still ongoing.



The Company maintains its integrity program and strive to protect its assets and image, with the Governance and Corporate Management, under the management of the Legal Department, whose mission is to ensure compliance with the Company's rules and procedures, as well as ensuring the strengthening of a culture of integrity based on risk management and monitoring.

Reinforcing its commitment to business integrity, the Company has invested in several action plans and carried out all necessary acts to preserve its rights, good reputation and image, namely:

- i. Improvement of initiatives aimed at disclosing and disseminating the independent reporting channel for employees, service providers, suppliers, partners and authorities;
- ii. Project to implement management goals related to Compliance in all departments;
- iii. Review/implementation of policies and procedures related to hiring suppliers and lessors, review of approval authority values, reputational analysis and blocking of suppliers that do not comply with the Company's integrity values;
- iv. Annual monitoring of high-risk third parties;
- v. Improvement of the communication strategy and training of employees on topics related to the Code of Ethics and Conduct, Corporate Anti-Corruption Policy and General Data Protection Act (LGPD);
- vi. Raising awareness among suppliers and business partners about the main points related to the Company's Code of Ethics and Conduct and Corporate Anti-Corruption Policy, as well as the Privacy Notice, reinforcing the Company's values with the value chain and intensifying the emphasis on the Transparency Channel in the reporting of possible irregularities;
- vii. Application of disciplinary measures for any misconduct committed by employees and third parties;
- viii. Inclusion of data integrity and privacy clauses in contracts signed by the Company, including the possibility of immediate termination in cases of misconduct;
- ix. Formal compliance with the Corporate Anti-Corruption Policy and the Code of Ethics and Conduct by all employees, members of the Board of Directors, and members of the Tax Council;
- x. Ongoing monitoring of risks of invasion and cyber attacks on the Company's systems with employee awareness and recurring tests to measure the maturity of internal controls to mitigate malware and ransomware, as well as constant studies and efforts to improve information security, preserving confidential information and strategies, as well as compliance with the LGPD; and



xi. Continuous improvement of the Company's internal controls, policies and procedures. Said measures complement Senior Management's attitudes and commitment to strengthening the Company's Integrity Program and ESG practices.

To contribute to the dissemination of the Company's Integrity and Sustainability, we highlight below some corporate actions related to ESG practices currently in our list of initiatives:

- a) Human rights: the Company respects and fosters human rights in its operations, throughout its supply chain and in the regions where it operates, in accordance with the UN Universal Declaration of Human Rights and in line with the Sustainable Development Goals, establishing a relationship with third-party companies that share the same principles and values and that respect human rights.
- b) Diversity: the Company respects and positively values gender differences, origin, ethnicity, sexual orientation, belief, religious practices, political and ideological conviction, social class, disability status, marital status or age and does not tolerate any form of harassment (whether moral or sexual), violence (verbal, physical or on social networks).
- c) Environment: The Company values caring for the environment, especially in locations close to its projects. It understands that acting in line with current environmental legislation, as well as to approve business partners that are aligned with these values, are essential for business sustainability.
- d) Community relations: the Company maintains a transparent and permanent dialogue with the communities located around its projects, based on a common positive, long-term agenda, focused on sustainable local development, respecting freedom of expression and peaceful demonstration, in accordance with the law and within the limits of the Code of Conduct and Corporate Anti-Corruption Policy.

- e) Transparency channel: it is the means by which possible situations of irregularity must be reported, aiming at the effective investigation of the facts and a possible action plan to mitigate the risks existing in our operations. The Transparency Channel is available to the Company's internal and external audiences, being a proactive, transparent, independent, unbiased and anonymous communication tool for reporting violations or suspected non-compliance with any of the points described in the Company's Code of Ethics and Conduct, in policies and procedures.

18. Future commitments

The contracts signed by Renova Comercializadora aim to sell electric power in accordance with the requirements of the Trading Rules, regulated by ANEEL, applicable to all agents registered with the CCEE. These transactions are maintained for receipt or delivery until the settlement date of the transaction provided for in the contract, in accordance with the contractual purchase and sale requirements.

These future commitment contracts are measured at fair value using the best available and observable information, with the forward price curve calculated by an independent firm engaged by the Company, with reference operations in the Brazilian Electric Sector, being used as the best estimate. Thus, the result of the difference between the contract price curve and the forward price curve is recorded as Mark to Market (MtM) of the Derivative Financial Instrument.

In the period ended September 30, 2024, the net measurement of the fair value of energy purchase and sale contracts positively impacted gross profit of R\$ 4,917.

				09/30/2024
	Assets	Liabilities	Total	Result
Current	48,253	(27,766)	20,487	1,521
Noncurrent	262,837	(110,846)	151,991	3,396
	<u>311,090</u>	<u>(138,612)</u>	<u>172,478</u>	<u>4,917</u>
Deferred income and social contribution taxes	(105,770)	47,128	(58,642)	(1,672)
				12/31/2023
	Assets	Liabilities	Total	Result
Current	52,443	(33,477)	18,966	18,966
Noncurrent	305,489	(156,894)	148,595	148,595
	<u>357,932</u>	<u>(190,371)</u>	<u>167,561</u>	<u>167,561</u>
Deferred income and social contribution taxes	(121,697)	64,726	(56,971)	(56,971)

19. Equity and shareholder remuneration

a) Authorized capital

According to its Bylaws, the Company is authorized to increase its capital stock upon resolution of the Board of Directors, regardless of the statutory reform, through the issuance of common or preferred shares, up to the limit of R\$ 5,002,000.

b) Capital stock

On February 02, 2023, the Board of Directors partially approved the increase in the Company's capital stock, through private subscription of shares within the authorized capital limit, approved at a meeting held on November 29, 2022, for capitalization of credits held by the Company's creditors, aiming to carry out the "6th Capital Increase and Conversion Process", under the terms of the judicial recovery plans.

The Company's capital increase was approved with the value of R\$ 31,296, represented by 5,336,210 new registered shares with no par value, of which 2,668,102 are common shares and 2,668,108 are preferred shares.

As at September 30, 2024 and December 31, 2023, the Company's subscribed and paid-in capital stock is R\$ 4,170,394 divided into 249,483,956 nominative, book-entry shares with no par value, of which 124,741,981 common shares and 124,741,975 preferred shares, distributed according to the following shareholder table:

RENOVA ENERGIA	Common shares		Preferred shares		Total shares	% of total capital stock
	Quantity	%	Quantity	%		
Controlling block ¹	26,328,648	21.11%	-	0.00%	26,328,648	10.55%
AP Energias Renováveis Fundo de Invest. em Part Multiestratégia	15,115,371	12.12%	-	0.00%	15,115,371	6.06%
Caetité Participações S.A.	10,329,025	8.28%	-	0.00%	10,329,025	4.14%
Renato do Amaral Figueiredo	884,252	0.71%	-	0.00%	884,252	0.35%
Other Shareholders	98,413,333	78.89%	124,741,975	100.00%	223,155,308	89.45%
AP Energias Renováveis Fundo de Invest. em Part Multiestratégia	66,545,129	53.35%	68,107,270	54.60%	134,652,399	53.97%
Renato do Amaral Figueiredo1	5,764,804	4.62%	4,527,141	3.63%	10,291,945	4.13%
BNDESPAR	696,683	0.56%	1,393,366	1.12%	2,090,049	0.84%
Caetité Participações S.A.	27,359	0.02%	406,795	0.33%	434,154	0.17%
Other	25,379,358	20.35%	50,307,403	40.33%	75,686,761	30.34%
Total	124,741,981	100.00%	124,741,975	100.00%	249,483,956	100.00%

Note 1: It has 36,162 common shares blocked by the shareholders' agreement with BNDESPAR

c) Cost for the issue of shares

The Company records all costs of share issuance transactions in a specific line. Said amounts refer to expenses with consultancy and financial advisors for capital increase operations.

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20. Net revenue

	Consolidated							
	3 rd quarter				Accumulated in 9 months			
	2024	2023	2024	2023	2024	2023	2024	2023
	MWh*	MWh*			MWh*	MWh*		
Generation								
Supply of electric power - Wind farms	304,216	303,311	20,442	20,334	731,438	880,174	61,356	80,718
Trading								
Operations - electric power trading			58,477	43,146			130,777	113,956
			78,919	63,480			192,133	194,674
Deductions from revenues:								
(-) Taxes on revenue (PIS/COFINS)			(9,643)	(6,151)			(24,248)	(17,420)
Total			69,276	57,329			167,885	177,254

(*) Information not examined by the independent auditors.

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21. Costs and expenses (revenues)

	3 rd quarter				Accumulated in 9 months			
	Parent Company		Consolidated		Parent Company		Consolidated	
	2024	2023	2024	2023	2024	2023	2024	2023
Cost of services								
Purchase of energy ⁽¹⁾	-	-	11,960	5,747	-	-	16,401	11,579
Cost of operation								
Outsourced services	-	-	10,284	17,817	-	-	34,358	48,323
Fine on reimbursement	-	-	-	(3,565)	-	-	-	(561)
Insurance	-	-	2,195	1,762	-	-	5,877	5,606
Use and consumption material	-	-	3,246	47	-	-	3,803	1,535
Contractual and regulatory penalties	-	-	-	(281)	-	-	-	-
Other costs	-	-	340	63	-	-	401	154
	-	-	16,065	15,843	-	-	44,439	55,057
Depreciation and amortization	-	29	24,172	24,298	-	85	71,892	74,514
Charges for using the distribution system								
Tusd/Tust ⁽²⁾	-	-	5,288	5,436	-	-	15,474	15,583
Inspection fee	-	-	631	874	-	-	1,894	2,358
	-	-	5,919	6,310	-	-	17,368	17,941
Total	-	29	58,116	52,198	-	85	150,100	159,091
Expenses								
General and administrative								
Personnel and Management	2,295	3,278	8,852	8,095	2,306	3,826	21,356	21,872
Outsourced services	3,382	1,318	6,227	3,019	3,781	4,171	13,088	9,183
Insurance	-	183	159	1,099	-	545	483	3,192
Telephony and IT	(60)	179	486	654	(141)	624	1,568	2,082
Traveling	20	4	793	197	31	115	1,300	806
Taxes and rates	227	68	233	218	660	555	1,259	1,234
Use and consumption material	27	44	472	97	38	128	785	269
Rental and leases	(201)	17	42	21	(596)	79	244	92
Civil and labor contingencies	132	191	132	548	2,518	(607)	3,260	(148)
Other expenses	(2)	33	67	33	(1)	261	156	356
	5,820	5,315	17,463	13,981	8,596	9,697	43,499	38,938
Depreciation and amortization	904	1,011	1,002	1,123	2,832	3,254	3,101	3,620
Other (revenues) expenses, net								
Contractual and regulatory penalties	-	-	3	580	1,853	-	1,820	-
Tusd/Tust ⁽²⁾	-	-	-	-	-	-	-	1,951
Inspection fee	-	-	-	-	-	-	-	71
Indemnity	-	-	-	-	-	(1,000)	-	(1,000)
Provision (reversal) for impairment of PIS/COFINS credit	-	-	-	-	-	-	-	(628)
Other expenses (revenues)	20	(3,713)	968	(3,378)	139	(3,959)	852	(2,857)
	20	(3,713)	971	(2,798)	1,992	(4,959)	2,672	(2,463)
Total	6,744	2,613	19,436	12,306	13,420	7,992	49,272	40,095

- (1) Refers to the acquisition of energy on the free market for resale carried out by the subsidiary Renova Comercializadora to honor the commitments assumed in the energy sales contracts of farms that are behind in their commercial operation.
- (2) Tusd - Distribution system use charge and Tust - Transmission system use charge. The Tust values recorded in expenses are mainly related to the period prior to the commercial operation of the wind farms.

22. Financial result

Note	3 rd quarter				Accumulated in 9 months			
	Parent Company		Consolidated		Parent Company		Consolidated	
	2024	2023	2024	2023	2024	2023	2024	2023
Finance income								
Yields from financial investments and pledges								
Interest - related party transactions	24	-	672	-	-	2,106	-	-
Other finance income		(24)	77	73	(16)	219	4	482
(-) PIS/COFINS on financial revenue ⁽ⁱ⁾		(9)	(37)	(41)	(13)	(111)	(65)	(142)
Total financial revenues		128	729	2,833	229	2,265	4,723	2,582
Financial expenses								
Debt charges	13	(846)	(630)	(29,539)	(32,378)	(2,442)	(2,418)	(85,170)
Interest on debentures	13	(320)	(338)	-	-	(603)	(1,041)	-
Interest - related party transactions	24	(28)	(17)	-	-	(101)	(35)	-
Interest		(3,437)	(2,052)	(4,103)	(4,026)	(9,294)	(8,457)	(12,587)
Monetary restatement of litigation		(2,181)	(2,763)	(2,181)	(2,763)	(6,415)	(8,064)	(6,415)
Interest on lease operation	11	(267)	385	(583)	551	(1,124)	(195)	(2,342)
Interest on provision for dismantling		-	-	(395)	(395)	-	-	(1,135)
TAX ON FINANCIAL OPERATIONS (IOF)		(54)	(16)	(182)	(85)	(232)	(48)	(637)
Other financial expenses		(16)	(790)	(57)	(833)	126	(904)	(405)
Total financial expenses		(7,149)	(6,221)	(37,040)	(39,929)	(20,085)	(21,162)	(108,691)
Total financial result		(7,021)	(5,492)	(34,207)	(38,876)	(19,856)	(18,897)	(118,501)

(i) Includes PIS and COFINS on financial income determined in loan operations with subsidiaries.

23. Income and social contribution taxes

	3 rd quarter				Accumulated in 9 months			
	Parent Company		Consolidated		Parent Company		Consolidated	
	2024	2023	2024	2023	2024	2023	2024	2023
Net profit (loss) before income and social contribution taxes	(1,347)	(47,923)	12,325	(46,051)	(49,420)	(137,940)	(39,737)	(133,555)
Combined rate for income and social contribution taxes	34%	34%	34%	34%	34%	34%	34%	34%
Income and social contribution taxes at rates of legislation	458	16,294	(4,190)	15,658	16,803	46,900	13,511	45,409
<u>Permanent (additions) exclusions</u>								
Non-deductible expenses	(958)	(382)	(1,048)	(546)	(3,525)	(1,492)	(3,553)	(2,969)
Equity in earnings (losses) of controlled companies	(4,354)	(91,255)	-	-	(36,361)	(117,768)	-	-
Use of the negative basis credit for partial payment of tax debt - QuitaPGFN (*)	-	-	-	-	-	2,846	-	4,292
Effects of deferred tax assets not recognized on:								
Temporary provisions	(1,844)	75,970	(6,253)	(14,801)	(4,045)	75,849	(19,432)	(41,415)
Tax loss and negative basis	6,698	(627)	(2,180)	(2,183)	27,128	(3,489)	(209)	(6,856)
Income and social contribution taxes recorded in result	-	-	(13,672)	(1,872)	-	2,846	(9,683)	(1,539)
Current income and social contribution taxes	(4,451)	-	(8,624)	(2,207)	(18,971)	-	(26,966)	(6,611)
Deferred income and social contribution taxes	4,451	-	(5,048)	335	18,971	2,846	17,283	5,072
Calculated income and social contribution taxes	-	-	(13,672)	(1,872)	-	2,846	(9,683)	(1,539)
Effective rate							(24.37%)	(1.15%)

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Note (*): The Company and its subsidiary Renova Comercializadora used credits arising from a negative CSLL calculation basis to early settle part of the tax debt in installments, through the “Quita PGFN” program.

The parent company did not record taxable profit in the periods ended September 30, 2024 and December 31, 2023 and has a balance of tax losses and negative social contribution bases in the following amounts, for which deferred taxes were not recognized:

	Parent Company	
	09/30/2024	12/31/2023
Tax income (loss) for the period	(2,146)	(19,311)
Use of tax losses and negative bases accumulated of previous periods	79,787	3,069
Tax losses and negative bases accumulated of previous periods	(671,925)	(655,683)
Total accumulated tax loss carryforwards and negative basis	(594,283)	(671,925)

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24. Related party transactions

24.1. Parent Company

	Parent Company							
	Assets		Liabilities		Financial result		Expense	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Loan⁽¹⁾								
Renova Comercializadora de Energia S.A. – under judicial recovery	427	-	-	-	-	1,434	-	-
Centrais Eólicas Folha da Serra S.A. – Under Judicial Recovery	-	-	1	-	2	-	-	-
Centrais Eólicas Jataí S.A. – Under Judicial Recovery	-	-	-	-	1	-	-	-
Centrais Eólicas Tabua S.A. – Under Judicial Recovery	-	-	-	-	1	-	-	-
Centrais Eólicas Unha d'Anta S.A. – Under Judicial Recovery	-	-	1	-	3	-	-	-
Centrais Eólicas Vaqueta S.A. – Under Judicial Recovery	-	-	1	-	2	-	-	-
Centrais Eólicas Angelin S.A. – Under Judicial Recovery	-	-	1	-	1	-	-	-
Centrais Eólicas Itapuã VII Ltda. – Under Judicial Recovery	-	-	29	12,055	91	(17)	-	-
Subtotal	427	-	33	12,055	101	1,417	-	-
Redemption of shares⁽²⁾								
Alto Sertão Participações S.A. (Holding company) - Under Judicial Recovery	-	250	-	-	-	-	-	-
Apportionment of expenses⁽³⁾								
Renova Comercializadora de Energia S.A. – under judicial recovery	3,390	1,421	-	-	-	-	(5,372)	(100)
Subsidiaries - LER 2013	2,769	387	-	-	-	-	(9,109)	-
Subsidiaries - LER 2014	752	106	-	-	-	-	(2,583)	(164)
Subsidiaries - ACL (Free Market I)	7,694	6,220	-	-	-	-	(10,011)	(14,505)
Centrais Elétricas Itaparica S.A. – Under Judicial Recovery	164	164	-	-	-	-	-	(2,383)
SF 120 Participações Societárias S.A.	-	2,464	-	-	-	-	-	(1,157)
Centrais Eólicas Bela Vista XIV S.A. – Under Judicial Recovery	-	3,520	-	-	-	-	-	-
Subtotal	14,769	14,282	-	-	-	-	(27,075)	(18,308)

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Parent Company

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	Assets		Liabilities		Financial result		Expense	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023
<u>Other credits⁽⁴⁾</u>								
Centrais Eólicas Jacarandá do Serrado S.A. – Under Judicial Recovery	-	1,022	-	-	-	-	-	-
Centrais Eólicas Umbuzeiro S.A. – Under Judicial Recovery	-	465	-	-	-	-	-	-
Centrais Eólicas Sabiu S.A. – Under Judicial Recovery	-	1,820	-	-	-	-	-	-
Centrais Eólicas Angelim S.A. – Under Judicial Recovery	-	5	-	-	-	-	-	-
Centrais Eólicas Amescla S.A. – Under Judicial Recovery	13,465	13,587	-	-	-	-	-	-
Centrais Eólicas Manineiro S.A. – Under Judicial Recovery	11,557	13,587	-	-	-	-	-	-
Centrais Eólicas Folha da Serra S.A. – Under Judicial Recovery	-	-	1,022	1,022	-	-	-	-
Centrais Eólicas Acácia S.A. – Under Judicial Recovery	-	-	533	533	-	-	-	-
Centrais Eólicas Barbatimão S.A. – Under Judicial Recovery	-	-	536	536	-	-	-	-
Centrais Eólicas Facheiro S.A. – Under Judicial Recovery	-	-	535	535	-	-	-	-
Centrais Eólicas Jabuticaba S.A. – Under Judicial Recovery	-	-	250	250	-	-	-	-
Centrais Eólicas Cedro S.A. – Under Judicial Recovery	-	-	357	357	-	-	-	-
Centrais Eólicas Itaparica S.A - Under judicial recovery	-	-	27,253	27,253	-	-	-	-
	25,022	30,486	30,486	30,486	-	-	-	-
Total	40,218	45,018	30,519	42,541	101	1,417	(27,075)	(18,308)
Presented as								
Current	39,791	44,768	30,486	30,486				
Noncurrent	427	250	33	12,055				
	40,218	45,018	30,519	42,541				

24.2. Movement

	Parent Company	
	Assets	Liabilities
Balances as at December 31, 2022	222,010	30,486
Addition	34,252	11,999
Financial charges provisioned	2,253	56
Amortization	(74,853)	-
Capitalization of credits with apportionment	(377)	-
Loan capitalization	(138,267)	-
Balances as at December 31, 2023	45,018	42,541
Addition	27,501	11,200
Financial charges provisioned	1	310
Amortization	(25,200)	(23,532)
Capitalization of credits with apportionment	(6,852)	-
Share redemption - Alto Sertão	(250)	-
Balances at September 30, 2024	40,218	30,519

24.3. Summary of operations with related parties

The main conditions related to transactions between related parties are described below:

- 1) Loans made with subsidiaries with the purpose of meeting the Company's cash needs. These contracts are subject to update by the Referential Rate (TR).
- 2) It refers to the redemption of shares issued by the subsidiary Alto Sertão, as decided at the Extraordinary General Meeting held on February 02, 2023. The amount of 13,360,273 common, registered shares with no par value was redeemed totaling R\$ 6,138, through the use of the Capital Reserve, in accordance with Article 30, Paragraph One, item "b" and Article 44 of the Corporate Law. The redemption was carried out based on the equity value of the share, without reducing the capital stock, with the consequent cancellation of the redeemed shares. Of the total amount redeemed, R\$ 5,888 was used in 2023, leaving a balance of R\$ 250, paid in 2024.
- 3) Reimbursement of expenses receivable from subsidiaries, within the scope of the apportionment agreement signed between the parties. These expenses mainly refer to personnel, rent and telephony expenses centralized at the Company.
- 4) Refers mainly to credits received and assigned by the Company from the supplier GE Energia Renováveis LTDA to certain indirect subsidiaries, with the purpose of regularizing the contract for the supply, operation and maintenance of wind turbines for the wind farms of the Alto Sertão III Project – Phase A, whose settlement took place on August 18, 2017.

Private debentures

As mentioned in Note 13, both the Company and its subsidiary Renova Comercializadora issued private deed of debentures not convertible into shares subscribed, respectively, by the subsidiaries that are part of Phase B and by the Company.

24.4. Remuneration of key management personnel

The remuneration of key management key personnel in the periods ended September 30, 2024 and 2023, as required by CVM Resolution 560, of December 11, 2008, reached R\$ 6,328 and R\$ 6,125, respectively, amounts solely comprised of short-term benefits.

Compensation of the Executive Board, Board of Directors and Tax Council

09/30/2024						
	Statutory Executive Board	Non Statutory Executive Board	Total	Board of Directors	Tax Council	Total
The number of remunerated members	4.11	3.56	7.67	6.11	1.78	15.56
Accumulated fixed compensation	2,786	1,799	4,585	803	97	5,485
Salary or direct compensation	2,341	1,571	3,912	803	97	4,812
Direct and indirect benefits	445	228	673	-	-	673
Accumulated variable remuneration	(149)	356	207	-	-	207
Bonus	250	180	430	-	-	430
Provision for profit sharing program	(407)	154	(253)	-	-	(253)
Variable bonuses	8	22	30	-	-	30
Post-employment benefits	95	-	95	-	-	95
Benefits motivated by cessation of the tenure of office	541	-	541	-	-	541
Total amount of remuneration per body*	3,273	2,155	5,428	803	97	6,328

09/30/2023						
	Statutory Executive Board	Non Statutory Executive Board	Total	Board of Directors	Tax Council	Total
The number of remunerated members	3.00	1.33	4.33	6.00	4.11	14.44
Accumulated fixed compensation	2,124	861	2,985	810	273	4,068
Salary or direct compensation	1,857	761	2,618	810	273	3,701
Direct and indirect benefits	267	100	367	-	-	367
Accumulated variable remuneration	1,245	499	1,744	-	-	1,744
Bonus	-	-	-	-	-	-
Provision for profit sharing program	1,245	499	1,744	-	-	1,744
Variable bonuses	-	-	-	-	-	-
Post-employment benefits	-	33	33	-	-	33
Benefits motivated by cessation of the tenure of office	-	280	280	-	-	280
Total amount of remuneration per body*	3,369	1,673	5,042	810	273	6,125

Note (*): This information does not include social charges borne by the employer, pursuant to item 10.2.13, paragraph b, of the Circular Letter/ANUAL-2022- CVM/SEP

Average accumulated compensation of the Executive Board, Board of Directors and Tax Council

	09/30/2024				09/30/2023			
	Statutory Executive Board	Non Statutory Executive Board	Board of Directors	Tax Council	Statutory Executive Board	Non Statutory Executive Board	Board of Directors	Tax Council
Number of members	4.11	3.56	6.11	2.67	3.00	1.33	6.00	4.11
Amount of the highest individual pay	1,260	774	135	17	1,672	529	135	67
Amount of the lowest individual remuneration*	438	489	60	17	1,012	12	135	67
Average amount of individual pay	796	606	131	17	1,123	1,255	135	67

Note (*): the value of the lowest individual compensation for each body was calculated considering the exclusion of all members who did not hold the position for all months of the calculated period, as instructed in the Circular Letter/ANNUAL-2022- CVM/SEP. Management compensation was within the amounts approved at the annual general meeting and the tax council met the LSA requirements.

The Annual General Meeting held on April 30, 2024 approved the amount of up to R\$ 14,043 for the global compensation of administrators for the period from January to December 2024.

25. Financial instruments and risk management

The Company and its subsidiaries maintain operations with financial instruments. The management of these instruments is done through operating strategy and internal controls, aimed at assuring liquidity, security and profitability. The results obtained from such operations are in conformity with the policies adopted by Company's management.

The management of the risks associated to these operations is conducted by applying practices established by Management and includes the monitoring of levels of exposure to each market risk, and estimates of future cash flows. Those practices establish a requirement of updating of the information in operating systems, plus exchanging information and performing the transaction with the counterparties.

a) Fair value of financial instruments

Fair value is the amount for which an asset could be exchanged, or a liability settled, between parties with knowledge of the deal and interest in performing it, in a transaction where none of the parties is favored. The concept of fair value deals with several variations of metrics used for the purpose of reliably measuring an amount.

The calculation of fair value was determined using the available market information and appropriate valuation methodologies. Nevertheless, a considerable judgment is required to interpret market information and estimate fair value. Some of the headings show a book balance equivalent to fair value. This situation occurs because the financial instruments' features are similar to those of instruments traded in the market.

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The use of different market methodologies may have a material effect on the estimated realizable value. Transactions with financial instruments are stated in the balance sheet at carrying amount, which is equivalent to their fair value under the headings of cash and cash equivalents, trade accounts receivable, related parties, judicial deposits, and trade accounts payable. For loans, financing and debt charges, book balances differ from fair value.

	Parent Company			
	Fair value		Carrying amount	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Financial assets				
Current				
Cash and cash equivalents	12,243	246	12,243	246
Related party transactions	39,791	44,768	39,791	44,768
Noncurrent				
Financial investments	21	312	21	312
Related party transactions	427	250	427	250
Financial liabilities				
Current				
Trade accounts payable	10,469	7,700	10,469	7,700
Loans and financings	8,092	4,938	8,092	4,938
Related party transactions	30,486	30,486	30,486	30,486
Noncurrent				
Trade accounts payable	17,362	18,707	17,362	18,707
Loans and financings	24,908	25,620	24,908	25,620
Private debentures	53,622	56,024	53,622	56,024
Related party transactions	33	12,055	33	12,055
	Consolidated			
	Fair value		Carrying amount	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Financial assets				
Current				
Cash and cash equivalents	127,088	17,600	127,088	17,600
Financial investments	5,019	5,180	5,019	5,180
Trade accounts receivable	38,060	32,930	38,060	32,930
Future commitments	48,253	52,443	48,253	52,443
Noncurrent				
Financial investments	21	312	21	312
Future commitments	262,837	305,489	262,837	305,489
Financial liabilities				
Current				
Trade accounts payable	49,117	63,750	49,117	63,750
Loans and financings	291,969	172,754	291,969	172,754
Future commitments	27,766	33,477	27,766	33,477
Noncurrent				
Trade accounts payable	260,047	215,284	260,047	215,284
Loans and financings	867,316	901,872	867,316	901,872
Future commitments	110,846	156,894	110,846	156,894

b) Categories of financial instruments

The classification of financial instruments and their book balances are as follows:

	Parent Company			
	09/30/2024		12/31/2023	
	Fair value through profit or loss	Amortized cost	Fair value through profit or loss	Amortized cost
Financial assets				
Current				
Cash and cash equivalents	12,243	-	246	-
Related party transactions	-	39,791	-	44,768
Noncurrent				
Financial investments	21	-	312	-
Related party transactions	-	427	-	250
Financial liabilities				
Current				
Trade accounts payable	-	10,469	-	7,700
Loans and financings	-	8,092	-	4,938
Related party transactions	-	30,486	-	30,486
Noncurrent				
Trade accounts payable	-	17,362	-	18,707
Loans and financings	-	24,908	-	25,620
Private debentures	-	53,622	-	56,024
Related party transactions	-	33	-	12,055

	Consolidated			
	09/30/2024		12/31/2023	
	Fair value through profit or loss	Amortized cost	Fair value through profit or loss	Amortized cost
Financial assets				
Current				
Cash and cash equivalents	127,088	-	17,600	-
Financial investments	5,019	-	5,180	-
Trade accounts receivable	-	38,060	-	32,930
Future commitments	48,253	-	52,443	-
Noncurrent				
Financial investments	21	-	312	-
Future commitments	262,837	-	305,489	-
Financial liabilities				
Current				
Trade accounts payable	-	49,117	-	63,750
Loans and financings	-	291,969	-	172,754
Future commitments	27,766	-	33,477	-
Noncurrent				
Trade accounts payable	-	260,047	-	215,284
Loans and financings	-	867,316	-	901,872
Future commitments	110,846	-	156,894	-

c) Fair value measurement

The tables below show the hierarchy of fair value measurement of Renova Group's assets:

		Fair value as of September 30, 2024		
Description	Balance as at 09/30/2024	Active market – quoted price (Level 1)	No active market – valuation technique (Level 2)	No active market – unobservable inputs (Level 3)
Assets				
Financial investments	131,076	131,076	-	-
		Fair value as at December 31, 2023		
Description	Balance as at 12/31/2023	Active market – quoted price (Level 1)	No active market – valuation technique (Level 2)	No active market – unobservable inputs (Level 3)
Assets				
Financial investments	22,542	22,542	-	-

Financial investments: performed taking into consideration the market quotations of the instrument, or market information that makes said calculation possible, taking into consideration the future interest and foreign exchange rate rates of similar instruments. The market value of the security corresponds to its maturity value brought to present value by the discount factor obtained from the market interest curve in reais.

To increase coherence and comparison, the fair value hierarchy prioritizes the inputs used in the measurement at three major levels, as follows:

Level 1. Active market: Price - A financial instrument is considered to be quoted in an active market if quoted prices are readily and regularly made available by a stock exchange or organized over-the-counter market, by operators, brokers, or by market association, by entities whose objective is to disclose prices by regulatory agencies, and if these prices represent market transactions that occur regularly between independent parties, without any favor.

Level 2. No active market: Valuation technique - For an instrument that does not have an active market, the fair value must be determined using the valuation/pricing methodology. Criteria as data on the current fair value of another instrument that is substantially the same can be used for discounted cash flow analysis and option pricing models. The purpose of the valuation technique is to establish what the transaction price would be on the measurement date in an arm's length transaction driven by business considerations.

Level 3. No active market: Inputs for the asset or liability that are not based on observable market variables (non-observable inputs). For September 30, 2024, the Company did not have any financial instrument classified in this category.

In the semester ended September 30, 2024, there were no transfers between Level 1 and Level 2 fair value evaluations, neither Level 3 and Level 2.

d) Market risk

The market risk refers to the possibility of monetary loss arising from fluctuations of variables that have impact on prices and rates negotiated in the market. Said fluctuations impact on virtually all sectors and, therefore, are financial risk factors.

The loans and financing raised by the Company and its subsidiaries presented in Note 13 have as counterparties BNDES, Bradesco, Citibank, Itaú, ABC and debts with related parties. Contract rules for financial liabilities create risks related to these exposures. On September 30, 2024, the Company and its subsidiaries had a market risk associated to interbank deposit certificate (CDI).


e) Sensitivity analysis (Consolidated)

Aiming to verify the sensitivity of the ratios in the investments and debts to which the Company and its subsidiaries are exposed on the base date of September 30, 2024, the following assumptions were adopted:

- definition of a probable scenario of risk behavior that, if it occurs, may adversely impact the Company, and which is referenced by an independent external source (Scenario I);
- definition of two additional scenarios with deterioration of at least 25% and 50% in the risk variable considered (Scenario II and Scenario III, respectively); and
- presentation of the impact of the scenarios defined in the fair value of financial instruments operated by the Company and its subsidiaries.

The balances presented in the tables below include consolidated values.

Risk	Operation	Scenario I - Probable scenario	Scenario II - 25% change	Scenario III - 50% change
CDI decrease	Effective rate on September 30, 2024	7.89%	7.89%	7.89%
	Financial investments:	131,076	131,076	131,076
	CDI estimated annual rate for 2024	7.89%	5.91%	3.94%
	Annual loss on financial investments	-	(2,783)	(5,566)
CDI increase	Loans:	1,232,847	1,232,847	1,232,847
	CDI estimated annual rate for 2024	7.89%	9.86%	11.83%
	Annual loss on loans and related parties	-	(24,470)	(48,940)



For financial investments, the probable scenario considers the future SELIC rates, which is the basis for determining the CDI rate, according to the expectations obtained from the Central Bank of Brazil, with a horizon of one year, 10.90%. Scenarios II and III consider a reduction in this rate of 25% (5.91% p.a.) and 50% (3.94% p.a.), respectively. These projections are also made for loans and other operations linked to the CDI rate, which were projected in scenarios II and III considering an increase in this rate by 25% (9.86% p.a.) and 50% (11.83% p.a.).

Settling the transactions involving such estimates may result in sums different from those estimated, owing to the subjectivity contained in the procedure used to prepare these analyses.

f) Liquidity risk

The liquidity risk shows the ability of the Company and its subsidiaries to settle assumed obligations. To settle assumed obligations and determine the financial capacity of the Company and its subsidiaries to adequately meet its commitments, loan maturities, and other obligations included in the disclosures. More detailed information on loans taken by the Company and its subsidiaries is shown in Note 13.

The Management of the Company and its subsidiaries only make use of credit facilities that allow its operating leverage. This assumption is confirmed by observing the characteristics of the loans taken.

The Company's and certain subsidiaries' judicial recovery plans made it possible to align debt payment capacity with resource generation, as presented in Note 1.2. Thus, Management understands that, with the success of the judicial recovery plan and the measures mentioned in the aforementioned Note and the entry into commercial operation of the Alto Sertão III Wind Complex that occurred during the year 2022, it will be possible to regain the economic, financial and liquidity balance of the Company.

f) Liquidity and interest risk table

The following tables show in detail the remaining contractual maturity of financial liabilities of the Company and its subsidiaries and the contractual amortization terms. Tables were prepared in accordance with the undiscounted cash flows of financial liabilities based on the nearest date on which the Company and its subsidiaries shall settle the respective obligations. The tables include interest and principal cash flows. To the extent that interest flows are based on floating rates, the undiscounted amount was obtained based on interest curves at the end of the period.

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Financial instruments at interest rate	Consolidated				
	01-03 months	03-12 months	01-05 years	>05 years	Total
Class I	32	-	-	-	32
Class II	177,690	120,552	289,325	530,429	1,117,996
Class III	519	8,984	79,447	235,987	324,937
Loans and financing - principal and charges	5,246	3,558	8,540	15,656	33,000
Total	183,487	133,094	377,312	782,072	1,475,965

g) Credit risk

Credit risk includes the possibility that the Company may fail to realize its rights. This description is directly related to the trade receivables heading.

Financial assets	Note	Carrying amount Consolidated	
		09/30/2024	12/31/2023
Current			
Trade accounts receivable	7	38,060	32,930

In the electric power sector information on operations are submitted to the regulatory agency, which maintains active data on electric power produced and consumed. And this structure results in plans for the independent and uninterrupted operation of the electric system. Electric power sales arise from auctions and agreements with other companies. This mechanism brings reliability and controls default among participants of the industry.

The Company manages its risks continuously, assessing whether the practices adopted in the execution of its activities are in line with the policies advocated by management. The Company does not make use of equity hedging financial instruments, as it believes that the risks to which its assets and liabilities are ordinarily exposed compensate each other in the natural course of its activities. The management of these financial instruments is done through operating strategies, aimed at liquidity, profitability and security. The control policy consists of the permanent monitoring of the agreed conditions versus the conditions prevailing in the market. On September 30, 2024, the Company did not invest in derivative financial instruments or any other risk assets on a speculative basis.

h) Capital management

	Consolidated	
	09/30/2024	12/31/2023
Debt from loans, financing and related parties	(1,159,285)	(1,074,626)
Equity	883,600	933,020
(-) Cash and cash equivalents and financial investments	132,128	23,092
Net debt and equity	<u>(143,557)</u>	<u>(118,514)</u>

The judicial recovery plans allowed the signing of agreements, renegotiation of interest rates and extension of deadlines for debt repayment.

Management believes that compliance with the Plans approved as at December 18, 2020 will provide conditions for the economic and operational recovery of the Renova Group companies.

26. Earnings (loss) per share

The basic earnings (losses) per share are calculated by dividing net loss for the period, attributed to the holders of the Company's common and preferred shares by the weighted average number of common and preferred shares outstanding during the period.

Diluted earnings (losses) per share are calculated by dividing result attributed to the holders of the Company's common and preferred shares by the weighted average number of common and preferred shares outstanding during the period, plus the weighted average number of common shares that would be issued assuming the exercise of share purchase options with exercise value below the market value.

According to the Company's Bylaws, preferred shares have a share in the profits distributed on an equal basis with common shares.

The table below shows the result data and number of shares used in calculating basic and diluted earnings per share for each period presented in the income statement:

	Parent Company			
	3 rd quarter		Accumulated in 9 months	
	2024	2023	2024	2023
Net profit (loss) for the period	(1,347)	(42,732)	(49,420)	(87,171)
<u>Basic and diluted earnings (losses) per share:</u>				
Weighted average of common and preferred shares outstanding (in thousands)	160,084	158,610	160,084	158,610
Basic and diluted earnings (loss) per share (in R\$)	(0.01)	(0.27)	(0.31)	(0.55)
<u>Diluted earnings (losses) per share:</u>				
Weighted average of common and preferred shares outstanding (in thousands)	160,084	158,610	160,084	158,610
Diluted earnings (losses) per share (in R\$)	(0.01)	(0.27)	(0.31)	(0.55)

27. Insurance coverage

The Company and its subsidiaries maintain insurance for certain fixed assets, as well as civil liability and other contractual guarantees, with amounts considered sufficient to cover any significant losses. The summary of policies in force on September 30, 2024 is as follows:

Operating risk			
Subject of the Guarantee	Insured amount	Effectiveness	
		Start	End
Operating risks	4,620,315	06/13/2024	06/30/2025
General civil liability	50,000	11/30/2023	11/30/2024
BANK GUARANTEE	3,303	08/09/2024	08/09/2025
Management and portfolio risk			
Subject of the Guarantee	Insured amount	Effectiveness	
		Start	End
General civil liability insurance for directors and officers - D&O	60,000	01/31/2024	01/31/2025
Office business insurance	6,700	11/07/2023	11/07/2024
Sundry risk insurance - equipment	915	11/07/2023	11/07/2024
Protection of data and cyber liability	5,000	03/29/2024	03/29/2025
Civil liability - Works	3,000	09/10/2024	01/09/2025
Engineering Risk	16,000	09/10/2024	07/09/2025

28. Transactions not involving cash

As at September 30, 2024, the Company and its subsidiaries carried out the following non-cash operations and, thus, these are not reflected in the statement of cash flows:

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
Provision for investment loss	9	(4,400)	3,679	-	-
Capital increase in subsidiaries with third-party credit capitalization		-	1,280	-	-
Right-of-use - Lease	11	2,911	1,896	-	1,971
Fixed assets - payroll capitalization	10	3,851	4,686	3,851	3,527
Effect of asset reconciliation – supplier	12	-	(27)	(404)	(1,581)
Offsetting of loans with court deposits	13	-	(4,207)	-	(4,207)
Capital increase with capitalization of third-party credits	19	-	29,338	-	31,296
Reclassification between Provision for civil, tax and labor risks and Trade accounts payable		-	-	(51,923)	-
Other accounts payable x trade accounts payable		-	-	-	(36,514)

29. Subsequent events

29.1. Amendment of Judicial Recovery Plan

The Company signed new amendments to the judicial recovery plans of the company and the companies that make up Alto Sertão III (jointly, the “Plans”), with the unanimous approval of the creditors with real guarantee. These amendments are aimed at re-profiling the debt and were submitted for approval to the 2nd Bankruptcy Court of São Paulo on October 14, 2024. The 7th addendum to the reorganization plan of the Consolidated Companies of the Renova Group and the 5th addendum to the plan of Alto Sertão Participações S.A and Others were approved on October 30, 2024, under the terms of article 45-A of Law 11101/2005.

Main terms and conditions:

- **Debt reprofiling:** The 7th Amendment proposes a renegotiation of the payment flow for Creditors with Real Guarantee, changing the rates and terms for repayment of credits;
- **Early amortization:** The Companies under reorganization must make early repayment of Credits with Real Guarantee in the event of the sale of UPIs Projects under Development, the existence of Free Cash, or the use of their own or third-party resources;
- **Conversion of debt:** In the event of default, Creditors with Real Guarantee have the right to opt for the conversion of their credits into Renova Energia’s common shares;
- **Sale of assets:** The Companies under reorganization must sign contracts for the sale of UPIs Projects under Development for a minimum amount of 750 MW every three years, reaching a total accumulated supply of 3.00 GW by 2035;
- **Expense monitoring:** The administrative and maintenance costs of the Projects under Development are limited to a pre-approved annual flow, adjusted annually by the IPCA;

- **Information to creditors:** The information described in ANNEX 19 of the new amendments must be periodically made available to Creditors with Real Guarantee.

The full text of the New Amendments is available on the Company's investor relations website (<https://ri.renovaenergia.com.br/>) and on the CVM website (gov.br/cvm).

29.2. Twice-yearly installment payment with real guarantee of Judicial Recovery Plan Class II

A payment of R\$ 18.9 million was made on October 15, 2024, referring to the half-yearly installment corresponding to twenty-five percent (25%) of the interest accrued in the period from February 14, 2024, to October 15, 2024, as provided for in clause 8.3.1.1.3.2 of the 7th addendum to the reorganization plan for the Renova Group's Consolidated Companies.

29.3. Subscription Commitment

On October 21, 2024, the Company, in compliance with article 157, paragraph 4, of Law 6404, of December 15, 1976, and Securities and Exchange Commission (CVM) Resolution 44, of August 23, 2021, informs its shareholders and the market in general that it received correspondence from VC Energia II Fundo de Investimento em Participações ("Creditor"), an integrated investment fund of the economic conglomerate of AP Energias Renováveis Fundo de Investimento em Participações Multiestratégia, shareholder belonging to the Company's controlling group, contemplating its commitment to subscribe common shares issued by the Company, at a unit price of R\$ 1.08, through the capitalization of credits held by the Creditor against the Company, of approximately R\$ 524 million ("Subscription Commitment").


The Company clarifies that the Subscription Commitment and the proposal to increase the Company's capital stock, through the issue of common shares issued by the Company, for private subscription, under the terms of the Subscription Commitment, will be submitted for analysis by the Board of Directors, which will decide in due course whether or not to carry out the said capital increase.

29.4. Capital increase

On October 25, 2024, the Company, in compliance with the provisions of article 157, paragraph 4, of Law 6404, of December 15, 1976 (“Corporate Law”) and pursuant to Securities and Exchange Commission (“CVM”) Resolution 44, of August 23, 2021, hereby informs its shareholders and the market in general that, at a meeting of the Board of Directors held on October 24, 2024, an increase in the Company’s capital stock was approved, through the issuance by the Company, for private subscription, of a minimum of 485,185,185 and a maximum of 500,000.000 registered, book-entry common shares without par value (“Common Shares”), within the authorized capital limit, as provided for in the Company’s bylaws, at an issue price of R\$ 1.08 per Common Share (“Issue Price”), totaling at least R\$ 523,999,999.80 (“Minimum Subscription”) and a maximum of R\$ 540,000,000.00 (“Maximum Subscription” and “Capital Increase”, respectively), subject to the Company’s receipt of confirmation of ownership of the Credits (as defined below) by VC Energia II Fundo de Investimento em Participações (“Creditor”).

The Issue Price was set considering the proposal contained in the Subscription Commitment (as defined below) and corresponds to the volume weighted average price (VWAP) of the Common Shares on B3 S.A. – Brasil, Bolsa, Balcão, in the 30 trading sessions between September 12, 2024 (inclusive) and October 23, 2024 (inclusive), with 0.9% below par. In this sense, the issue price was set based on article 170, paragraph 1, item III, of the Corporate Law, without resulting in unjustified dilution for the Company’s current shareholders (including Unit holders).

According to the material fact disclosed by the Company on October 21, 2024, the Company received correspondence sent by the Creditor (“Subscription Commitment”), whereby the Creditor, (i) declared that it holds credits against the Company totaling R\$ 58,182,560.59 (as of September 30, 2024, to be restated under the terms of the Company’s Judicial Recovery Plans; and it is also a party to contractual instruments which, once the suspensive conditions set forth therein have been implemented, will guarantee it the ownership of additional credits against the Company of R\$ 469,963,249.94 (as of September 30, 2024, to be restated under the terms of the Company’s Judicial Recovery Plans), in all cases free and clear of any liens, encumbrances, guarantees or restrictions of any nature whatsoever (collectively, “Credits”); and (ii) expressed its commitment to capitalize the Credits, as duly updated and available on the date of approval of the Capital Increase by the Company’s Board of Directors, within the scope of the Capital Increase (“Capitalization of Credits”).

A wide-angle photograph of a wind farm is positioned at the top of the page. It shows numerous white wind turbines scattered across a green, rolling landscape under a clear blue sky with a few wispy clouds. The turbines are in the foreground and middle ground, receding into the distance.

In this sense, the purpose of the Capital Increase is to enable the Capitalization of Credits, with the consequent reduction of the Company's indebtedness and strengthening of the Company's capital structure, with the aim of overcoming the Company's crisis situation, to the benefit of the interests of the Company and its shareholders, creditors and other stakeholders.

Without prejudice to the Capitalization of Credits, shareholders of the Company (including holders of depositary receipts for shares issued by the Company ("Units")) will be granted preemptive rights to subscribe for the Common Shares subject to the Capital Increase, pursuant to article 171, paragraph 2, of the Corporate Law ("Preemptive Rights"). Given that the Capital Increase, under the terms approved by the Company's Board of Directors, is subject to the Company receiving confirmation from the Creditor regarding the ownership of the Credits, the deadline for exercising the Preemptive Right will be disclosed by the Company in due course by means of a new notice to shareholders following such confirmation.

As approved by the Company's Board of Directors, the Capital Increase may be partially ratified in the event of the subscription of Common Shares, including through the Capitalization of Credits, representing at least the Minimum Subscription.

On this date, the Company published a notice to shareholders, available on the websites of the Company (ri.renovaenergia.com.br), the CVM (gov.br/cvm) and B3 (b3.com.br), containing additional information on the Capitalization of Credits and the Capital Increase, including the terms and conditions to be met when subscribing for and paying up the Common Shares that are the object of the Capital Increase, as well as the information required under the terms of article 33, item XXXI, of CVM Resolution 80, of March 29, 2022.

The Company will keep its shareholders and the market duly informed about the Capital Increase, under the terms of the applicable legislation and regulations.